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Finansinspektionen
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Synpunkter avseende CESR Proposed Statement of Principles of Enforcement of Accounting Standards in Europe, consultation paper October 2002

Enligt överenskommelse har vi nedan sammanfattat våra kommentarer avseende rubricerade utkast.

Comments on principles to apply

The auditor has a key role in interpreting IFRS and how they should be applied in an individual case. Therefore enforcers need to gain adequate insight into the considerations made by all parties concerned, including the auditor. Especially this holds true when enforcers intend to institute actions by a company. No action should be decided by the enforcers unless the auditor concerned has been given appropriate opportunity to clarify matters.

The enforcers need to ascertain that their evaluations and considerations of the rules to be applied in an individual case are in line with generally accepted practices so as to avoid new practices being introduced by the enforcers.

The legal system in Sweden implies that the annual report is formally ratified or adopted by the annual general meeting. Enforcement actions that impact such ratified reports would create alarm in the investor community and need to be proactively managed by all parties concerned.

Vi står gärna till tjänst med ytterligare information.

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Ordförande