

Experts – Respondents’ Detailed Comments to EM Question 3.2

Do you agree that the proposed narrow-scope amendments to ISAE 3000 (Revised) are consistent with the proposed amendments to ISA 620, and are appropriate to maintain interoperability with the new provisions in the Code related to using the work of an external expert?

If you do not agree, what alternatives do you suggest (please identify the specific paragraphs and be specific as to why you believe the proposals are not appropriate, and why you believe your alternatives would be more appropriate)?

3.2.2 Agree with comments

3. Regulator and Audit Oversight Authority

Financial Reporting Council (UK)

Definitions

The same comments apply for the definition of a “practitioner’s expert” as we make above for the definition of an “auditor’s expert” in relation to ISA 620.

Prohibition on using the work of an external expert

The same comments apply for paragraph A128A as we make above for A19A of ISA 620.

Independent Regulatory Board for Auditors - South Africa

We agree that the proposed narrow-scope amendments to ISAE 3000 (Revised) are broadly consistent with those to ISA 620 and support an alignment with the new provisions in the Code on using the work of an external expert, except as noted in the specific comments below.

We note that paragraph 52 of ISAE 3000 (Revised) sets out a conditional requirement for situations where the work of a practitioner’s expert is used, and that this requirement is stated to be consistent with the core provisions in ISA 620 (paragraphs 9-12). As such, we propose adding a sub-requirement to paragraph 52, linked to the application material in paragraph A121(f), to explicitly require the practitioner to consider the provisions of the relevant ethical requirements when using the work of an expert. This addition would support the alignment with ISA 620 and the IESBA Code that applies to assurance engagements.

The IAASB has also acknowledged the introduction of a significant new requirement in the IESBA Code, which calls for external experts to provide written information to assist practitioners in evaluating their objectivity. To reflect this, we recommend revising paragraph 52(a) of ISAE 3000 to explicitly include a requirement for obtaining such written information, when obligated to do so by the ethics standards. The suggested revision, as underlined below, is as follows:

“Evaluate whether the practitioner’s expert has the necessary competence, capabilities and objectivity for the practitioner’s purposes. In the case of a practitioner’s external expert, the evaluation of objectivity shall include inquiry regarding interests and relationships that may create a threat to that expert’s objectivity. Further, where required by the relevant ethical requirements, the practitioner shall also obtain information in writing from the external expert, to assist in evaluating the expert’s objectivity;”.

In addition, if ISAE 3000 is intended to carry an implicit presumption that a practitioner must not use the work of an expert who lacks the necessary CCO, we believe this should be made explicit. Introducing a clear requirement to that effect, similar to what is proposed in ISA 620, would improve both clarity and consistency across the IAASB standards.

4. Jurisdictional Standard Setter

Hong Kong Institute of Certified Public Accountants

To promote consistent application of the standard across jurisdictions, and build on the explanation provided in Q2 above, we recommend that the IAASB stipulate in ISAE 3000 (Revised) the specific circumstances under which a practitioner is prohibited from using the expert's work and the consequences if the practitioner's expert does not meet the CCO evaluation criteria. These provisions should be established independently of the "relevant ethical requirements" as currently drafted in paragraph A128A in ED-Expert.

Institut der Wirtschaftsprüfer

Our comments above apply equally here as the IAASB's proposed approach mirrors that proposed in amending ISA 620 – except that no new requirements are proposed, something we would also support for ISA 620.

New Zealand Auditing and Assurance Standards Board of the External Reporting Board

Yes, we agree that the proposed narrow-scope amendments to ISAE 3000 (Revised) are consistent with the proposed amendments to ISA 620 and are appropriate to maintain interoperability with the new provisions in the Code related to using the work of an external expert.

Nordic Federation of Public Accountants

We note a structural inconsistency between ISA 620 and ISAE 3000: specifically, content that is presented as application material in paragraph A121 of ISAE 3000 appears as a requirement (paragraph 8) in ISA 620.

That said, the interoperability concerns we previously raised in relation to ISA 620 and ISRE 2400—particularly around ethical alignment and the clarity of evaluative steps—do not appear to be present in the relationship between ISA 620 and ISAE 3000. In this case, the differentiation in form does not result in interpretive or practical misalignment.

Public Accountants and Auditors Board Zimbabwe

We agree that the proposed narrow-scope amendments to ISAE 3000 (Revised) are consistent with those made to ISA 620 and are appropriate for maintaining interoperability with the new IESBA Code provisions. While the foundational requirements in ISAE 3000 were already well-aligned, the proposed additions to the application material particularly A121, A127A, A128A, and A133A strengthen the link to ethical responsibilities and reinforce the importance of evaluating the external expert's CCO. These amendments enhance consistency, provide clearer guidance for practitioners in assurance engagements beyond audits and reviews, and support uniform application of ethical and professional standards across the IAASB framework.

Saudi Organization for Chartered and Professional Accountants

The proposed amendments to ISAE 3000 (Revised) are consistent with those to ISA 620.

To further support implementation and interoperability with the Code, we suggest the IAASB consider the following enhancements:

- Clarifying the application of these requirements where external experts are engaged through group entities or affiliated firms, particularly where ethical threats may arise. While paragraph A127A touches on this, additional emphasis or cross-referencing IESBA Code paragraph 390.8 could improve accessibility.
- Including non-authoritative implementation support (outside the standard), such as flowcharts, decision trees, or illustrative scenarios, to help practitioners apply the framework in complex engagements involving technical experts (e.g., in sustainability contexts).

These refinements would enhance the clarity and usability of the narrow-scope amendments, without extending their scope, and support practitioners in meeting their ethical and assurance obligations consistently.

5. Firm (Audit or Assurance Practitioners)

Grant Thornton International Ltd

We agree with the IAASB's proposed narrow-scope amendments to ISAE 3000 (Revised) and the rationale for such amendments, as well as the rationale provided for potential amendments that were considered and ultimately deemed unnecessary. We believe the resulting proposed amendments, which focus on adding application material and examples from the Code instead of adding additional performance requirements, are consistent with the proposed amendments to ISA 620 and are appropriate to maintain interoperability with the new provisions in the Code related to using the work of an external expert. Specifically:

- Paragraph 34: We agree that no change is needed to the ISAE 3000 (Revised) definition of "practitioner's expert."
- Paragraphs 35 and 37: We agree that ISAE 3000 (Revised) paragraphs 32(b)(i) and 70 are not within the scope of this project.
- Paragraph 36: We agree that revisions to ISAE 3000 (Revised) paragraph 52 are unnecessary and support the proposed application material, which is consistent with ISA 620.

PricewaterhouseCoopers

While we agree that the proposed narrow-scope amendments to ISAE 3000 (Revised) are broadly consistent with those proposed to ISA 620 and are appropriate to maintain interoperability with the new provisions in the Code, we note that ISSA 5000 (paragraph 50) includes a requirement to comply with relevant ethical requirements that apply to using the work of another practitioner. For consistency in the performance of assurance engagements and the principle set by ISSA 5000, we suggest that the IAASB considers enhancing paragraph 52 of ISAE 3000 (Revised) to incorporate reference to relevant ethical requirements related to using the work of an expert, consistent with proposed ISA 620 paragraph 8(f):

52. When the work of a practitioner's expert is to be used, the practitioner shall also:

- (a) Consider provisions of relevant ethical requirements related to using the work of an expert;
 - (b) Evaluate whether the practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. In the case of a practitioner's external expert, the evaluation of objectivity shall include inquiry regarding interests and relationships that may create a threat to that expert's objectivity;
- [....]

RSM International Limited

We support linking the proposed changes to the IESBA Code as examples where the relevant ethical requirements may address an issue, and we believe the spirit of the proposed narrow-scope amendments to ISAE 3000 (Revised) is consistent with the proposed amendments to ISA 620, and the amendments are appropriate to maintain interoperability with the new provisions in the IESBA Code.

We believe that when the proposed revisions to ISAE 3000 (Revised) includes a provision from the IESBA Code as an example, the wording should mirror the IESBA Code to the extent practicable.

Like our response to question 2 regarding proposed paragraph A19A of ISA 620,

- Proposed paragraph A128A(b) of ISAE 3000 (Revised) deviates from paragraph R390.21(b) of the IESBA Code in that it does not specify that the IESBA Code prohibits using the work of an external expert if the expert does not have the necessary competence or capabilities for the practitioner's purpose. We believe the determination of competence or capabilities of an external expert is dependent on the purpose for which the external expert is being engaged.
- The wording of proposed paragraph A128A(c) of ISAE 3000 (Revised) deviates from paragraph R390.21(c) of the IESBA Code. We are unsure why it is necessary to deviate from the wording in the IESBA Code when it appears that proposed paragraph A128A(c) is restating what is in the IESBA Code as an example of when relevant ethical requirements may prohibit the practitioner from using the work of an external expert.

Accordingly, we recommend revising proposed paragraph A128A of ISAE 3000 (Revised) as follows (marked from the ED):

A128A. Relevant ethical requirements may prohibit the practitioner from using the work of a practitioner's expert in certain circumstances. For example, the IESBA Code prohibits the practitioner from using the work of an external expert if the practitioner:¹¹

- (a) Is unable to determine whether the external expert has the necessary competence or capabilities, or is objective;
- (b) Has determined that the external expert does not have the necessary competence or capabilities for the practitioner's purpose; or
- (c) Has determined that ~~there are it is not possible to eliminate circumstances that create~~ threats to the external expert's objectivity, ~~or apply safeguards to that cannot be eliminated or reduced~~ such threats to an acceptable level.

¹¹ IESBA Code, paragraph R390.21

In addition, like our response to question 2 regarding proposed paragraph A31A of ISA 620, we noted that proposed paragraph A133A of ISAE 3000 (Revised) states that 'the requirement in paragraph 52(d) to evaluate the adequacy of the practitioner's expert is based on the presumption that the practitioner has determined that the expert has the necessary competence, capabilities and objectivity for the practitioner's purposes' [from the result of paragraph 52(a) of ISAE 3000 (Revised)]. Although not clarified in 'Section 1-E – Narrow-Scope Amendments to ISAE 3000 (Revised)' of the explanatory memorandum, it seems that the explanations included in paragraph 30 related to ISA 620 are also relevant in this case. Paragraph 30 of the explanatory memorandum indicates that the purpose of this is 'to clarify that the [practitioner] would not evaluate the adequacy of the [practitioner]'s expert's work if the expert does not possess the necessary CCO.' This seems to indicate that the practitioner may not use the work of a practitioner's expert because the work of the practitioner's expert would not be adequate for the practitioner's purpose if the expert does not possess the necessary CCO.

It does not appear that ISAE 3000 (Revised) necessarily indicates that the CCO of a practitioner's expert are factors that significantly affect whether the work of the practitioner's expert will be adequate for the practitioner's purposes.

Accordingly, we recommend adding an application paragraph similar to extant paragraph A14 of ISA 620 as follows (marked from the ED):

The Competence, Capabilities and Objectivity of the Practitioner's Expert (Ref: Para. 52(a))

A125A. The competence, capabilities and objectivity of a practitioner's expert are factors that significantly affect whether the work of the practitioner's expert will be adequate for the practitioner's purposes. Competence relates to the nature and level of expertise of the practitioner's expert. Capability relates to the ability of the practitioner's expert to exercise that competence in the circumstances of the engagement. Factors that influence capability may include, for example, geographic location, and the availability of time and resources. Objectivity relates to the possible effects that bias, conflict of interest, or the influence of others may have on the professional or business judgment of the practitioner's expert.

It also does not appear that ISAE 3000 (Revised) necessarily prohibits the practitioner from using the work of a practitioner's expert if the expert does not possess the necessary CCO unless the relevant ethical requirements prohibit it, such as when the practitioner is required to comply with the IESBA Code. Thus, we believe it may be possible, even if rare, that the practitioner may still be able to evaluate the work of a practitioner's expert when the expert may not completely have the necessary CCO for the practitioner's purposes. This may occur if the practitioner determines performing additional procedures or taking other actions to mitigate when the practitioner's expert may lack the necessary CCO. Accordingly, we recommend revising proposed paragraph A133A of ISA 3000 (Revised) as follows (marked from the ED):

A133A. Paragraph 52(a) requires the practitioner to evaluate whether the practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. Relevant ethical requirements may prohibit the

practitioner from using the work of a practitioner's expert if the expert does not have the necessary competence, capabilities or objectivity.^{fn x} The requirement in paragraph 52(d) to evaluate the adequacy of the practitioner's expert's work is based on the presumption that the practitioner has determined that the expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. See also paragraph A128A.

^{fn x} See, for example, paragraph R390.21 of the IESBA Code.

6. Professional Accountancy or Other Professional Organization (PAO or Similar)

Accountancy Europe

Accountancy Europe appreciates the objective to maintain interoperability across ISRE 2400 (Revised), ISAE 3000 (Revised), and ISRS 4400 (Revised) with the IESBA Code and the proposed amendments to ISA 620.

Consistent with our comments under Question 2, we do not agree with the underlying context and direction of these amendments as derived from the IESBA proposals. We refer to our previous response to IESBA for a detailed explanation of these concerns.

In relation to the proposed amendments under these standards:

We acknowledge that the proposed amendments across ISRE 2400 (Revised), ISAE 3000 (Revised), and ISRS 4400 (Revised) are consistent with the changes proposed to ISA 620, ensuring alignment with the IESBA Code.

However, we remain concerned that aligning with an approach that lacks sufficient flexibility and adaptability may not be practical in various assurance and related services engagements.

Regarding the consistency within ISAE 3000 revised, we agree with the wording of §A128 but have identified inconsistencies between §A128A and §A133A. §A128A should be reworded to be sufficiently clear to help practitioners.

While we do not agree with the overall context of the proposed changes driven by the IESBA Code, we recognise the importance of maintaining consistency and alignment across the IAASB standards to avoid confusion and fragmentation in practice.

We therefore acknowledge that the proposed amendments to ISRE 2400 (Revised), ISAE 3000 (Revised), and ISRS 4400 (Revised) are aligned and consistent with the amendments to ISA 620 and the IESBA Code. However, we reiterate our call for alignment on positions that are practicable, adaptable to different contexts, and support high-quality engagements while maintaining proportionality.

Accounting and Auditing Advisory Committee of the Virginia Society of CPAs

The targeted changes to ISAE 3000 are consistent with the ISA 620 amendments and appropriately tailored for assurance engagements outside of historical financial reporting. The additions improve clarity on the CCO evaluation and the conditions under which an external expert's work must not be used.

The additions clarify when external experts can be used and how to assess CCO. Implementation may require better documentation, evaluation, and training—especially for complex topics—but the clarity and consistency gained are worth the effort.

ASEAN Federation of Accountants

The proposed changes to ISAE 3000 (Revised) are appropriate and largely consistent with ISA 620, albeit applied through supporting application material. As with other standards, we recommend the inclusion of clear references to ethical requirements and the use of safeguards to address threats to objectivity in practice. This would support a consistent and practical interpretation of the revised standards globally.

Association of Chartered Certified Accountants and Chartered Accountants Australia and New Zealand

Yes, the proposed narrow-scope amendments to ISAE 3000 (Revised) are consistent with the proposed amendments to ISA 620 and are appropriate to maintain interoperability with the new provision in the Code related to using the work of an external expert, while we note that unlike ISA 620, in ISAE 3000 (Revised) the proposed amendments refer only to application material. However, as explained in our response to Q1, we believe that the context of the amendments is not appropriate.

Furthermore, as suggested for ISA 620, the IAASB should clarify that when evaluating objectivity under the CCO assessment, an external expert can be used, provided that safeguards can be implemented, in ISAE 3000 (Revised) too. This would help address the ambiguity that the proposed amendments introduce and the concerns regarding the limited availability of suitable external experts.

Consejo General de Economistas de España

Yes, normative consistency is critical, especially for SMPs that provide a diverse range of services. Harmonizing requirements facilitates training and practical application within resource-limited firms. We reiterate the importance of adapting application guidance and examples to the realities faced by SMEs and SMPs

CPA Australia

Please refer to our response to Question 3.1 above.

European Federation of Accountants and Auditors for SMEs

Yes, normative consistency is critical, especially for SMPs that provide a diverse range of services. Harmonizing requirements facilitates training and practical application within resource-limited firms. We reiterate the importance of adapting application guidance and examples to the realities faced by SMEs and SMPs

Group of Latin American Accounting Standards Setters

GLASS agrees with the proposed amendments to ISRE 2400 (Revised), ISAE 3000 (Revised), and ISRS 4400 (Revised). These changes follow the same rationale as those in ISA 620, reinforcing the need to consider the relevant requirements of the IESBA Code when using the work of an expert.

Institute of Chartered Accountants in England and Wales

Again, we are broadly happy that the narrow-scope amendments to ISAE 3000 (Revised) are consistent with those to ISA 620.

We draw attention to a potential structural inconsistency with ISAE 3000. Content that is presented as application material in ISAE 3000 (Paragraph A121) is presented as a requirement in ISA 620 (Paragraph 8(f)). We wondered whether this was an intentional act on the part of the IAASB and, if so, the rationale behind it.

Institute of Chartered Accountants of Nigeria

3.2 ISAE 3000 (Revised) – Assurance Engagements Other Than Audits or Reviews

Agreement: Yes

Commentary:

The amendments to ISAE 3000 (Revised) are particularly vital given the broad applicability of this standard to non-financial assurance areas, including sustainability reporting, ESG metrics, and compliance assurance, where experts (e.g., engineers, scientists, statisticians) are commonly involved.

The revised guidance integrates well with the ISA 620 updates and the IESBA Code by:

- Reaffirming the need to evaluate the relevance and reliability of an expert's work,
- Emphasizing the importance of independence and objectivity (where applicable),

- Clarifying the practitioner's responsibility in obtaining sufficient appropriate evidence from the expert's work.

This ensures the practitioner remains accountable while still relying appropriately on expertise beyond their domain an essential consideration in modern multidisciplinary assurance contexts.

Conclusion

The proposed narrow-scope amendments across these standards are:

- Internally consistent with ISA 620;
- Substantively aligned with the IESBA's ethical provisions; and
- Practically suited to the unique characteristics and reporting expectations of each type of engagement.

They collectively enhance interoperability, reduce the risk of inconsistent application, and reinforce a unified ethical and professional framework for engagements involving external experts.

Since in the previous responses, we agreed that the proposed narrow-scope amendments to ISA 620, ISRE 2400 (Revised), ISAE 3000 (Revised), and ISRS 4400 (Revised) are largely appropriate and consistent with the public interest and the IESBA Code, there are no fundamental disagreements. However, as professional accountants reviewing from a practical implementation standpoint in jurisdictions like Nigeria and other developing economies, we would respectfully suggest a few clarificatory enhancements or alternatives to aid better application of these standards in practice:

1. ISA 620 (Revised) – Using the Work of an Auditor's Expert

3. ISAE 3000 (Revised)

Suggested Enhancement:

- Paragraph A89 (Application Guidance): Consider explicitly addressing multi-disciplinary expert reliance in ESG and sustainability reporting, including metrics developed by environmental scientists, engineers, or data scientists.

Reason:

- Practitioners face ambiguity in determining the extent of procedures needed when relying on data from highly specialised experts. Clearer application guidance would support consistent and quality assurance in evolving subject matters.

These suggestions are not rejections of the proposed amendments but enhancements for practical clarity, particularly in developing economies where interpretative guidance is critical to consistent application. By expanding examples, cross-referencing ethical codes, and ensuring transparency, the IAASB will better serve public interest and support capacity-building across jurisdictions.

International Federation of Accountants

The proposed narrow scope amendments to ISAE 3000 are generally consistent with those proposed for ISA 620. However, we note there is a structural inconsistency between ISA 620 and ISAE 3000 whereby content that is presented as application material in paragraph A121 of ISAE 3000 appears as a requirement (paragraph 8) in ISA 620. As there are no new obligations created through the requirement added in ISA 620, there is a challenge whether this would more appropriately sit as application material.

This also raises a question about the IAASB's approach to making conforming amendments to standards. We acknowledge that it may not always be appropriate to exactly replicate requirements, but public clarity on what the conditions are for where such amendments will be made would be useful. The IAASB should explain the thinking behind the strategy for amending other standards and what makes it appropriate to harmonize or not, and why at times changes to requirements in one area result in only changes to application material elsewhere where similar logic would apply. This needs to be done at a holistic level rather than explanation of specific cases in specific standards, as similar questions could be raised in other areas.

Malaysian Institute of Certified Public Accountants

The proposed amendments to ISAE 3000 (Revised) are consistent with the proposed amendments to ISA 620, as both incorporate cross-references to ethical requirements and prohibit practitioners from using the work of an external expert when ethical conditions are not met.

The amendments are appropriate to maintain interoperability with the new provisions in the IESBA Code, as these provisions apply not only to audits, but also to assurance engagements governed by ISAE 3000 (Revised). Practitioners performing assurance engagements are therefore expected to follow the same ethical requirements when using external experts.

Pan African Federation of Accountants

The proposed amendments to ISAE 3000 (Revised) are well-suited to the African context, where assurance engagements increasingly involve external experts in areas like sustainability, fair value, and environmental reporting.

By aligning terminology with ISA 620 and the IESBA Code and reinforcing the need to evaluate expert competence and objectivity, the amendments enhance clarity, consistency, and ethical rigor. This is particularly important as ESG assurance grows across Africa, ensuring practitioners maintain trust and quality when working with non-accounting specialists.

South African Institute of Chartered Accountants

The proposed narrow-scope amendments to ISAE 3000 (Revised) are at an overall level consistent with the proposed amendments to ISA 620 and appropriate to maintain interoperability with the new provisions in the IESBA Code related to using the work of an external expert.

These amendments are targeted, proportionate to the IESBA Code. They enhance clarity and supporting ethical compliance and audit quality.

We would like to recommend the following as enhancements in relation to comprehensiveness and enforceability:

Section 390 of the revised Code applies to all professional services. To enhance the consistency of requirements across the body of standards to make sure that requirements related to using the work of an external expert are not in conflict consider:

Including a clear and explicit requirement in para 52 similar to para. 8(f) in ISA 620 for the practitioner to consider "provisions of relevant ethical requirements related to using the work of an expert". This direct reference strengthens the link between the body of standards and the ethical framework introduced by the IESBA Code and ensures that the ethical requirement when using an external expert is not overlooked in the application material.

While the additional guidance (Para. A121(f), A128, A133A) is helpful, the absence of a corresponding requirement in the body of the standard may lead to ambiguity or inconsistent application in practice. The amendment proposed above will ensure that ethical considerations are not perceived as optional or secondary in assurance engagements.

The IAASB has aimed to ensure that the terminology, concepts, and auditor responsibilities related to external experts are harmonised across ISA 620 and ISAE 3000 (Revised), and other standards. This inclusion will further enhance consistency to help practitioners apply the standards more effectively, especially in engagements that are not audits (e.g., other assurance engagements).

We also recommend elevating the principles included in the application material para. A128A. to the requirement section of ISAE 3000 (Revised), in line with our proposed enhancements in our response to

Question 2, to avoid it being overlooked in the application material and ensure consistency in the body of standards.

8. Public Sector Organization

Government Accountability Office – United States

We believe that the amendments to the other standards are consistent with the changes to ISA 620. However, we are recommending changes to ISA 620, so we believe that making corresponding changes to the other standards are appropriate.

ISAE 3000 (Revised). For International Standard on Assurance Engagements (ISAE) 3000 (Revised), paragraph A128A discusses both a practitioner's expert and an external expert. We recommend that the paragraph be split for clarity.

3.2.3 Neither agree or disagree

4. Jurisdictional Standard Setter

American Institute of Certified Public Accountants

We observe that the proposed narrow scope amendments to the application material of ISAE 3000 (Revised) are generally consistent with those proposed for ISA 620. However, we observe there are no new requirements, which creates an impression that extant requirements were already sufficient to ensure interoperability.