

# Agenda Item 2.1 (Supplement)

## Experts Narrow-Scope Amendments – Supplemental Feedback

This Supplement is being provided to reflect an additional comment letter on the Exposure Draft (ED), [\*Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's<sup>1</sup> Using the Work of an External Expert Project\*](#), which was submitted offline by an audit oversight authority and inadvertently excluded from the analysis of the responses in **Agenda Item 2** and the related **NVivo reports**.

## Overview of the Written Responses to the ED

### Overview of Respondents

- The table in paragraph 7 of **Agenda Item 2** is updated below to show the additional response (the changes from **Agenda Item 2** are shown in red font):

Stakeholder Type	No.	Region	No.
Monitoring Group	1	Global	12
Regulators or Audit Oversight Authorities	3	Asia Pacific	10
Jurisdictional Standard Setters	14	Europe	9
Firms (Audit or Assurance Practitioners)	9	Africa and Middle East	9
Professional Accountancy or Other Professional Organizations	20	North America	7
Public Sector Organization	2	South America	1
		Other	1
<b>Total</b>	<b>49</b>	<b>Total</b>	<b>49</b>

- The relevant NVivo reports (i.e., **Agenda Items 2-C.1, 2-C.2 and 2-C.6**) and Excel spreadsheets (i.e., **Agenda Items 2-D.1–2-D.6**) have been updated to reflect the additional submission and the comments received.

## Analysis of Responses by Themes and the Project Team's Views and Recommendations

- The additional letter included responses to three questions in the ED: Question 1 (public interest responsiveness), Question 2 (narrow-scope amendments to ISA 620),<sup>2</sup> and Question 6 (effective date). The project team noted that the additional comments were consistent with comments on these questions from the majority of other respondents, including the Monitoring Group member. After considering these additional comments, the project team further noted that they would not affect the analysis of the responses by themes or the project team's views and recommendations as presented

<sup>1</sup> International Ethics Standards Board for Accountants (IESBA)

<sup>2</sup> International Standard on Auditing (ISA) 620, *Using the Work of an Auditor's Expert*

in **Sections B.1, B.2 and B.5 of Agenda Item 2**. Accordingly, the charts in paragraphs 14, 27 and 68 of **Agenda Item 2** have not been updated.

### List of Respondents to the ED

No.	Respondent	Region
<b>Monitoring Group</b>		<b>Total: 1</b>
1.	International Forum of Independent Audit Regulators	Global
<b>Regulators and Audit Oversight Authorities</b>		<b>Total: 3</b>
2.	Committee of European Auditing Oversight Bodies <sup>3</sup>	Europe
3.	Financial Reporting Council – United Kingdom <sup>#</sup>	Europe
4.	Independent Regulatory Board for Auditors – South Africa <sup>#</sup>	Africa and Middle East
<b>Jurisdictional Standard Setters</b>		<b>Total: 14</b>
5.	American Institute of Certified Public Accountants <sup>#</sup>	North America
6.	Auditing and Assurance Standards Board Canada <sup>#</sup>	North America
7.	Australian Auditing and Assurance Standards Board <sup>#</sup>	Asia Pacific
8.	FACPCE	South America
9.	Hong Kong Institute of Certified Public Accountants <sup>#</sup>	Asia Pacific
10.	Institut der Wirtschaftsprüfer <sup>#</sup>	Europe
11.	Instituto Mexicano de Contadores Públicos <sup>#</sup>	North America
12.	Japanese Institute of Certified Public Accountants <sup>#</sup>	Asia Pacific
13.	New Zealand Auditing and Assurance Standards Board of the External Reporting Board <sup>#</sup>	Asia Pacific
14.	Nordic Federation of Public Accountants <sup>#</sup>	Europe
15.	Public Accountants and Auditors Board Zimbabwe	Africa and Middle East
16.	Royal Netherlands Institute of Chartered Accountants <sup>#</sup>	Europe
17.	Saudi Organization for Chartered and Professional Accountants <sup>#</sup>	Africa and Middle East
18.	Wirtschaftsprüferkammer <sup>#</sup>	Europe
<b>Firms (Audit or Assurance Practitioners)<sup>4</sup></b>		<b>Total: 9</b>
19.	BDO International Limited*	Global
20.	Deloitte*	Global

<sup>3</sup> Added to the list to reflect the complete list of respondents.

\* Forum of Firms members are indicated with a \*. The Forum of Firms is an association of international networks of accounting firms that perform transnational audits.

# Denotes members of the [IAASB-JSS Liaison Group](#)

No.	Respondent	Region
21.	Ernst & Young Global Limited*	Global
22.	Forvis Mazars*	Global
23.	Grant Thornton International Ltd*	Global
24.	KPMG International Limited*	Global
25.	Mo Chartered Accountants (Zimbabwe)	Africa and Middle East
26.	PriceWaterhouseCoopers International Limited*	Global
27.	RSM International Limited*	Global
<b>Public Sector Organizations</b>		<b>Total: 2</b>
28.	Provincial Auditor Saskatchewan	North America
29.	Government Accountability Office – United States	North America
<b>Professional Accountancy or Other Professional Organizations</b>		<b>Total: 20</b>
30.	Accountancy Europe	Europe
31.	Accounting and Auditing Advisory Committee of the Virginia Society of CPAs	North America
32.	ASEAN Federation of Accountants	Asia Pacific
33.	Association of Chartered Certified Accountants and Chartered Accountants Australia and New Zealand	Global
34.	Botswana Institute of Chartered Accountants	Africa and Middle East
35.	Consejo General de Economistas de España	Europe
36.	CPA Australia	Asia Pacific
37.	European Federation of Accountants and Auditors for SMEs	Europe
38.	Federation of Accounting Professions of Thailand	Asia Pacific
39.	Group of Latin American Accounting Standards Setters	Other
40.	Institute of Chartered Accountants in England and Wales	Global
41.	Institute of Chartered Accountants of Ghana	Africa and Middle East
42.	Institute of Chartered Accountants of Nigeria	Africa and Middle East
43.	Institute of Singapore Chartered Accountants	Asia Pacific
44.	International Federation of Accountants	Global
45.	Malaysian Institute of Accountants - Auditing and Assurance Standards Board	Asia Pacific
46.	Malaysian Institute of Certified Public Accountants	Asia Pacific
47.	National Association of State Boards of Accountancy	North America

No.	Respondent	Region
48.	Pan African Federation of Accountants	Africa and Middle East
49.	South African Institute of Chartered Accountants	Africa and Middle East