



IAASB

International Auditing and Assurance Standards Board

AN IFEA BOARD

Experts – Narrow-Scope Amendments

Experts Project Team

IAASB Board Meeting

September 15, 2025

Agenda Item 2





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Overview of Respondents to the ED

RESPONDENTS BY STAKEHOLDER TYPES AND GEOGRAPHICAL SPREAD

Stakeholder Types



Public Interest Responsiveness

What We Heard:

- Strong support for the public interest responsiveness
- Concerns about the impact of the Code provisions
- Coordination with IESBA
- Effect unclear on auditor behavior or audit quality

Project Team's Views:

- Ongoing coordination between IAASB and IESBA in the development of both Boards' standards
- Strategic priority for further improvements in coordination and collaboration

Matter for IAASB Consideration:

1. The Board is asked whether they agree with the project team's summary of respondents' feedback in **B.1 of Agenda Item 2**, and whether there are any other significant issues raised by respondents on Question 1 in the EM that should also be considered in finalizing the narrow-scope amendments in **Agenda Item 2-A**.

Proposed Narrow-Scope Amendments to ISA 620

What We Heard:

- General support for the proposed amendments
- Mixed views on proposed paragraph 8(f)
- Need for more explicit requirements (prohibition)
- Mixed views on adding a definition of external expert
- Improve clarity and consistency of the wording

Project Team's Views and Recommendations:

- Keep paragraph 8(f)
- Add explicit prohibition - paragraph 9A and A19A
- Add reference in the definition of auditor's expert to paragraphs A11-A13
- Update references to "auditor" and "professional accountant"

Matters for IAASB Consideration:

2. The Board is asked whether:

- They agree with the summary of respondents' feedback in **B.2 of Agenda Item 2**, and the project team's recommendations for changes to the narrow-scope amendments to ISA 620 in response to comments received (see **Agenda Item 2-A**); and
- There are any other significant issues raised by respondents on Question 2 in the EM that should also be considered in finalizing the narrow-scope amendments.

Proposed Narrow-Scope Amendments to ISRE 2400 (Revised), ISAE 3000 (Revised) and ISRS 4400 (Revised)

What We Heard:

- Strong support for the proposed amendments
- Same themes as in ISA 620
- “Multi-step approach” for ISRE 2400 (Revised)
- Replicate AM from ISA 620

Project Team’s Views and Recommendations:

- Add requirements to ISRE 2400(R) para. 55
- Add ISRE 2400(R) para. A97C and amend A97D
- Add ISAE 3000(R) para. 52A and ISRS 4400(R) para. 29A
- Add AM references in the definitions of practitioner’s expert in ISAE 3000(R) and ISRS 4400(R)

Matters for IAASB Consideration:

3. The Board is asked whether:

- They agree with the summary of respondents’ feedback in **B.3 of Agenda Item 2**, and the project team’s recommendations for changes to the narrow-scope amendments to ISRE 2400 (Revised), ISAE 3000 (Revised) and ISRS 4400 (Revised) in response to comments received (see **Agenda Item 2-A**); and
- There are any other significant issues raised by respondents on Question 3 in the EM that should also be considered in finalizing the narrow-scope amendments.

Other Matters

Matter for IAASB Consideration:

4. The Board is asked whether they agree with the project team's summary of respondents' feedback in **B.4 of Agenda Item 2**, and whether there are any other significant issues raised by respondents on Question 4 in the EM that should also be considered in finalizing the narrow-scope amendments in **Agenda Item 2-A**.

Effective Date

What We Heard:

- Strong support for proposed implementation period of approximately 12 months after the PIOB's certification.

Project Team's Views and Recommendations:

Effective for:

- Audits and reviews of financial statements for periods beginning on or after December 15, 2026; and
- Other assurance and related services engagements beginning on or after December 15, 2026.

Matters for IAASB Consideration:

5. The Board is asked whether:

- They agree with the project team's summary of respondents' feedback on the effective date in **B.5 of Agenda Item 2**, and the project team's recommendations for the effective date of the narrow-scope amendments, and
- There are any other significant issues raised by respondents on Questions 5 and 6 in the EM that should also be considered in finalizing the narrow-scope amendments.

Way Forward

September
2025



IAASB
Vote for
Approval

January
2026

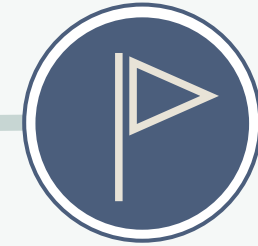


Expected
PIOB
Certification



Publication of
Final
Pronouncement
&
Basis for
Conclusions

December
2026



Effective Date



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