

Agenda Item 3-C.12 (Supplemental)

IESBA and IAASB Joint Stakeholder Survey – D.2 Evolving Structures and Business Models of Accounting Firms - Increased Involvement of Non-Professional Accountants in the Accounting and Auditing Profession

13.01. 0 – I do not agree that this is a trend to be considered

02. Users of Financial or Non-Financial Information

CFA Institute

0 – I do not agree that this is a trend to be considered

While a noted trend, we see the SSB's focus as primarily on professional accountants and auditors, which is already wide enough in scope given the resources of the SSBs.

Jose Esposito (Credicorp Ltd.)

0 – I do not agree that this is a trend to be considered

05. Regulators and Oversight Authorities

Public Accountants and Auditors Board Zimbabwe (PAABZ)

0 – I do not agree that this is a trend to be considered

Existing quality management and ethics standards already provide clear requirements regarding competence, supervision, responsibility, and compliance with ethical principles, regardless of professional background. Accordingly, the public interest focus should remain on consistent implementation and enforcement of these existing standards rather than the development of additional requirements.

06. Jurisdictional and National Standards Setters (JSS)

Royal Netherlands Institute of Chartered Accountants (NBA)

0 – I do not agree that this is a trend to be considered

Increased Involvement of Non-Professional Accountants in the Accounting and Auditing Profession is not a new trend. This has been ongoing for years. The standards and guidance are sufficient for involvement of Non-Professional Accountants, hence we do not see this as a trend to be considered by the boards.

07. Accounting Firms

BDO International Limited

0 – I do not agree that this is a trend to be considered

Both SSBs are focused on professional accountants. We would ask that in developing their strategies and workplans, both SSBs do not inadvertently impair:

- Ability of firms and networks to develop and manage their own structures
- Decisions about 'who' should be employed by firms (whether PAs or non-PAs) depending on the needs of their business and services being provided

- The ability for multi-disciplinary firms to determine their own approach to talent – being mindful that this may include technology solutions in place of previous human-enabled procedures.

Deloitte Touch Tohmatsu Limited

See response to D.1 above.

0 – I do not agree that this is a trend to be considered

Grant Thornton International Ltd (GTI)

0 – I do not agree that this is a trend to be considered

Non-professional accountants are not required to comply with the standards set by either SSB. We suggest the SSBs focus on addressing other issues we rate as a higher priority in this survey instead of addressing the increased involvement of non professional accountants in the accounting and auditing profession.

We are concerned that the description of this trend could be read as suggesting that accounting firms staff non-professional accountants on assurance engagements instead of professional accountants, which may erode trust in the profession. In our experience, specialists (for example, in technology and data science) often support firm-level quality management activities. If this topic is discussed further, we suggest clearly describing the types of roles these specialists typically perform in assurance engagements and in quality management functions.

Krzysztof Burnos

0 – I do not agree that this is a trend to be considered

PricewaterhouseCoopers International Limited (PWC)

0 – I do not agree that this is a trend to be considered

While the involvement of non-professional accountants continues to be important, the IAASB's standards already address the composition of engagement teams, including their competence and the principles for direction, supervision and review of engagement team members. Both SSBs have also recently completed revisions to their standards addressing use of the work of an expert, which explicitly addressed the capabilities, competence and objectivity of such experts. Similarly, the IESBA Code addresses ethical and independence requirements applicable to all individuals who form part of the engagement team, regardless of professional background.

Taken together, we believe these requirements already provide a robust and principles-based framework for managing the involvement of non-professional accountants. Accordingly, we do not consider this trend to introduce new or incremental risks that would warrant additional standard setting or guidance by either SSB during the 2028–2031 strategy period.

10. Member Bodies or Other Professional Accountancy Organizations

Chartered Accountants Ireland (CAI)

0 – I do not agree that this is a trend to be considered

The increasing involvement of specialists from other disciplines within accounting and auditing firms is recognised as an important structural development, reflecting broader changes in business models, technology and service delivery. However, this trend does not of itself give rise to new ethical or independence concepts requiring additional standards for accountants. The key consideration is therefore effective application of existing requirements.

12. Others

AIDS Committee of Toronto

0 – I do not agree that this is a trend to be considered

Leave auditing to the professionals. They should be listening to the owners and bookkeepers/accountants of companies they serve, but must concern themselves with 'the greater good' of ensuring that financial statements reflect the true state of their clients' businesses.

13.02. 2 – Decreasing in importance

03. Preparers or Issuers of Financial Statements or Other Information

Sevdalina Paskaleva

2 – Decreasing in importance

13.03. 3 – Slightly decreasing in importance

07. Accounting Firms

Forvis Mazars Global Limited (Mazars)

The involvement of a range of specialists and non-accounting practitioners in the profession is not new and is not, in our view, an area where standard setting is required.

As the profession evolves, there may be new types of specialists (e.g. sustainability, IT, AI assurance) but the well-established principles of how the professional accountant gains comfort over the work of non-accountants whose work they use can be applied. Non-authoritative material and specific examples may be helpful in these new areas to support the application of the existing standards.

3 – Slightly decreasing in importance

10. Member Bodies or Other Professional Accountancy Organizations

European Federation of Accountants and Auditors for SMEs (EFAA)

3 – Slightly decreasing in importance

EFAA considers the increased involvement of professionals from non-accounting disciplines to remain a relevant development for the profession, although we assess its relative importance as slightly decreasing. Accounting and auditing firms are increasingly operating as multidisciplinary organisations, drawing on expertise from areas such as technology, data science, law, consulting, and sustainability to respond to evolving client needs and the growing complexity of reporting and assurance engagements.

From EFAA's perspective, this development brings clear benefits, including broader technical capabilities, innovation, and improved capacity to address emerging areas such as digitalisation and sustainability reporting. At the same time, it continues to require careful attention to governance, quality management, ethical culture, and the clear delineation of responsibilities within engagement teams.

EFAA therefore encourages the boards to continue ensuring that standards and guidance appropriately support multidisciplinary team structures, while preserving the central role of professional judgment, accountability, and ethical principles in the delivery of high-quality services. Particular attention should be

given to practical implementation for SMEs and SMPs that increasingly rely on external specialists and cross-functional expertise.

Malaysian Institute of Accountants (MIA Malaysia)

3 – Slightly decreasing in importance

The IAASB's standards already address matters relating to the composition of engagement teams — including the competence of team members and the principles governing their direction, supervision and review. Complementing this, both Boards have recently concluded revisions to their standards on using the work of an expert, with clear stipulations on experts' capabilities, competence, and objectivity. In a similar way, the IESBA Code sets out ethical and independence requirements that apply to all individuals who form part of the engagement team, regardless of their professional background.

Considering these existing provisions, we believe a robust and principles-based framework is already in place to manage the involvement of non-professional accountants within engagement teams. However, in jurisdictions such as Malaysia, where sustainability assurance has only recently grown in importance, whether further guidance on this area is needed remains to be assessed.

Malta Institute of Accountants (MIA Malta)

3 – Slightly decreasing in importance

Recent revisions to standards already address the principles of direction, supervision, review, and independence for individuals in engagement teams, regardless of their professional background. However, additional non-authoritative guidance could be beneficial to support the application of existing standards to address the new realities of increased involvement of other disciplines in the accounting and auditing profession.

12. Others

Wenzel Reyes (MindBridge)

3 – Slightly decreasing in importance

13.04. 4 – Slightly increasing in importance

02. Users of Financial or Non-Financial Information

Kei Tsuchiya (The Securities Analysts Association of Japan)

4 – Slightly increasing in importance

Martin Lawrence (Ownership Matters Pty Ltd)

4 – Slightly increasing in importance

Takeshi Kimura (Nippon Life Insurance Company (Board Member, PRI) (Steering Committee Member, TISFD))

The increasing involvement of multidisciplinary professionals can enhance expertise, particularly in areas such as technology and sustainability. However, ensuring consistent application of ethical requirements and independence standards in such environments will be important to preserve audit quality.

4 – Slightly increasing in importance

03. Preparers or Issuers of Financial Statements or Other Information

Ajinomoto Co., Inc.

4 – Slightly increasing in importance

The involvement of a wide range of specialists, including IT and sustainability professionals, is essential to enhancing audit and assurance quality.

Accordingly, we understand that ethical requirements imposed on auditors are also extended to non-professional accountants. The SSBs therefore have an important role in clarifying how ethical requirements should operate effectively in multidisciplinary environments.

05. Regulators and Oversight Authorities

Martina Morrissey (IAASA)

4 – Slightly increasing in importance

06. Jurisdictional and National Standards Setters (JSS)

Compagnie Nationale des Commissaires aux Comptes (CNCC) - Conseil National de l'Ordre des Experts Comptables (CNOEC)

4 – Slightly increasing in importance

Hong Kong Institute of Certified Public Accountants (HKICPA)

4 – Slightly increasing in importance

Multidisciplinary teams and the involvement of non-accountant specialists are now common in audit and assurance engagements. IAASB and IESBA standards provide a robust framework covering competence, supervision, review, objectivity and ethics for all engagement team members.

At the same time, as firms increasingly rely on complex specialists (e.g. technology, data, sustainability), the SSBs may wish to remain alert to emerging implementation challenges. Targeted, non-authoritative guidance or illustrative examples—if needed— could support consistent application of requirements without creating additional standards.

Japanese Institute of Certified Public Accountants (JICPA)

4 – Slightly increasing in importance

Although the involvement of non-professional accountants in accounting- and audit-related work is increasing, from an audit perspective, we believe that the quality of work performed by non-professional accountants can be maintained within the existing framework of auditing and quality management standards. From an ethics perspective as well, professional accountants and non-professional accountants may be subject to the same ethical requirements, and the objectives relating to ethics and independence set out in those requirements can be fully achieved through the appropriate application and oversight of firms' internal policies and procedures. Therefore, we consider that there is limited need to develop new standards in response to this development.

New Zealand Auditing and Assurance Standards Board (NZAuASB)

4 – Slightly increasing in importance

The increased involvement of non-professional accountants is expected to become more prevalent as different skills and knowledge are required to remain agile and to keep pace with the changing environment. This may create challenges to culture in an increasingly mixed skilled environment.

Wirtschaftsprüferkammer (WPK)

We do not see any need for action at the moment. The IESBA project "Using the Work of an External Expert" has been completed, and subsequent impacts have been considered by the IAASB.

4 – Slightly increasing in importance

07. Accounting Firms

Alan Am

4 – Slightly increasing in importance

RSM International Limited

4 – Slightly increasing in importance

We agree that non-professional accountants are increasingly involved in areas adjacent to accounting, auditing and assurance services as firms expand into sustainability, technology, data and advisory services. However, we consider this to be an evolution of existing practices where specialists have long supported audit and other assurance teams.

This trend varies by jurisdiction. In some cases, firms may have differing incentives when recruiting professional accountants due to the additional regulatory oversight and obligations that may apply to professional accountants. As a result, the composition of teams and the extent of involvement of non-professional accountants may differ across jurisdictions. We recommend considering this in the development of international standards and non-authoritative material.

Responsibility and accountability

As firms increasingly involve alternative ownership structures (see our response to Question 5D.1), questions may arise regarding the role of individuals who are not professionally qualified accountants, but may have influence over firm operations, strategy or service offerings. This overlap may make it difficult to view the topic of the involvement of non-professional accountants in isolation.

Notwithstanding this increased involvement by non-professional accountants, we believe ultimate responsibility must remain with qualified professional accountants. For example, audit and other assurance opinions and conclusions should continue to be owned and signed by appropriately qualified individuals, even when work is supported by experts in areas such as sustainability, technology or valuation.

Local regulatory requirements vary significantly across jurisdictions. In many jurisdictions, non-professional accountants are not permitted to be partners or sign audit or other assurance opinions or conclusions. These jurisdictional variations present challenges for SSBs as standards must be capable of being applied consistently without conflicting with local legal and regulatory frameworks.

Recent issuance of standards affecting non-professional accountants

Standard-setting boards have already taken steps to address involvement of non-professional accountants through recently issued IAASB and IESBA standards on sustainability assurance, as mentioned in our response to Question C.2. In addition, IESBA issued 'Revisions to the Code Addressing Using the Work of an External Expert' in January 2025, and IAASB issued 'Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project' in January 2026. These standards

are generally effective for assurance engagements for subject matter information as at or for periods beginning on or after 15 December 2026. We believe these standards may address many of the concerns associated with the involvement of non-professional accountants. As such, we do not consider this issue to be a major priority area for the SSBs in the 2028–2031 period. In our view, it would be premature to prioritise further standard-setting in this area before assessing how the recently issued standards that affect non-professional accountants are implemented and operate in practice. However, we support continued monitoring of their implementation with a focus on identifying any gaps or issues that may require clarification.

10. Member Bodies or Other Professional Accountancy Organizations

Association of Chartered Certified Accountants (ACCA)

4 – Slightly increasing in importance

The increasing involvement of non-professional accountants in accounting and auditing firms is an important trend and is expected to increase modestly in importance over the next strategy period.

The growing use of multidisciplinary teams, including specialists in areas such as technology, data science, and sustainability, reflects the evolving nature of audit and assurance engagements.

From an IAASB perspective, this trend may have implications for the use of experts, supervision and review processes, and quality management at both the firm and engagement levels.

From an IESBA perspective, it may raise considerations regarding the application of ethical principles by individuals who are not professional accountants, including issues related to awareness, training, and accountability within multidisciplinary environments.

Addressing these matters may primarily involve guidance and support for implementation, rather than the need for significant new standard-setting initiatives.

11. Academics

Kenichi Akiba (Waseda University)

4 – Slightly increasing in importance

Nicole Ratzinger-Sakel (University of Hamburg Business School)

4 – Slightly increasing in importance

12. Others

Louise Willdrige (LBW Global)

4 – Slightly increasing in importance

Involvement of non professional accountants can be a concern from an independence perspective with a lack of understanding of the importance of ethics and independence.

Wai Man (Emily) Ho

4 – Slightly increasing in importance

13.05. 5 – Increasing in importance

02. Users of Financial or Non-Financial Information

Goro Kumagai (The Securities Analysts Association of Japan)

5 – Increasing in importance

There appears to be clear differences in the depth and the scope of assurance procedures between professional and non professional accountants. I am concerned that this may lead to the excessive price competition at the expense of the quality of audit and assurance.

Impax Asset Management

5 – Increasing in importance

From Impax's perspective, the SSBs should:

- Ensure the IESBA Code is clearly understood and operable in multidisciplinary environments.
- Clarify accountability for ethical behaviour and professional judgment when non-accountants contribute materially to assurance work.
- Support quality management approaches that integrate diverse skillsets without diluting professional standards.

International Corporate Governance Network (ICGN)

5 – Increasing in importance

As above, multidisciplinary teams and greater use of specialists can improve audit and assurance quality, particularly in areas such as technology, data, sustainability and valuation. However, the SSBs should consider how to ensure that the specialists who are not professional accountants involved in this work understand and comply with relevant ethical, independence and quality management expectations. Standards should support the use of expertise without weakening accountability or quality. This is closely linked to the use of emerging technologies. Where technology, data or AI specialists contribute to the design, development, training or application of tools used in audit and assurance, standards and guidance should support clear accountability, appropriate professional oversight and the continued exercise of professional judgement and professional scepticism.

Investment Company Institute

5 – Increasing in importance

Implementation support and educational materials

Consider how existing frameworks can continue to support ethical behavior, professional judgment, and quality management in multidisciplinary environments.

Jane Wilson (Wilsojay Investments)

5 – Increasing in importance

A greater number of Standards unrelated to accounting will lead to more employment of non-professional accountants. Is this a good thing? Probably not.

The European Federation of Investors and Financial Services Users (BETTER FINANCE)

5 – Increasing in importance

03. Preparers or Issuers of Financial Statements or Other Information

Ascendia EOOD

5 – Increasing in importance

Business Europe

5 – Increasing in importance

This development is already well underway in practice. If supported by appropriate competence, ethics and oversight, broader multidisciplinary participation can strengthen the talent pool available to the profession. The boards should therefore continue to treat this as an important premise when considering future standards and guidance.

Japan Business Federation – Keidanren

5 – Increasing in importance

As with D-1

04. Those Charged With Governance

Kaori Ito (Yourmysyar Inc.)

5 – Increasing in importance

The increasing involvement of non-professional accountants reflects the growing need for diverse skills in areas such as technology, data, and sustainability. This trend heightens the importance of clearly defining how professional judgment, ethical responsibility, and accountability are exercised and shared within increasingly multidisciplinary teams.

05. Regulators and Oversight Authorities

Botswana Accountancy Oversight Authority (BAOA)

5 – Increasing in importance

Incentive structures: Non-professionals (IT specialists, sustainability engineers, data analysts etc.) are often compensated differently (e.g., performance bonuses linked to commercial targets such as increase in revenue, repeat business, client satisfaction etc.). The IESBA should specifically address the self-interest threat that arises when a non-professional expert's remuneration or bonus is tied to a client relationship that the firm audits. The Code should prescribe robust safeguards to mitigate these threats.

Confidentiality: With IT specialists handling massive data dumps from clients, the IESBA must clarify how the duty of Confidentiality applies to non-accountants who are not bound by IESBA Code of Ethics. Consideration should be made to have a section within the Code that addresses non-accountants involved in accounting services.

Hellenic Accounting and Auditing Standards Oversight Board (HAASOB)

The increased Involvement of Non-Professional Accountants in the Auditing Profession has its advantages and disadvantages which can impact audit quality, auditor independence, conflicts of interest and audit firm culture. Further guidance should be considered on this matter.

5 – Increasing in importance

Independent Regulatory Board for Auditors (IRBA)

5 – Increasing in importance

The growing use of multidisciplinary teams reflects fundamental changes in how audits and assurance engagements are delivered, particularly in technology enabled environments. This trend raises important questions about how standards distinguish between core auditor competencies and the appropriate use of specialists, and how accountability and ethical responsibility are maintained within increasingly diverse engagement teams.

From a standard setting perspective, this trend supports continued attention to clarity around roles, responsibilities and oversight, ensuring that standards remain fit for purpose as team structures and skill sets evolve.

National Association of State Boards of Accountancy (NASBA)

5 – Increasing in importance

No matters to highlight at this time.

Tokyo Stock Exchange

5 – Increasing in importance

It is necessary to exercise due caution to ensure that the increasing involvement of non professional accountants in accounting and auditing services does not lead to a decline in the quality of accounting and auditing.

UK Financial Reporting Council (UK FRC)

5 – Increasing in importance

This is not something new. Accounting and auditing firms have employed non-professional accountants in various service lines, particularly consultancy, for many years. In some firms, audit is a minority service line. A developing trend now might be increasing use of non-professional accountants in audit and assurance teams. IT specialists have been involved for many years but the proportion and variety of skill sets is likely increasing. Centralised technology teams are also growing in size and importance. There could also be other specialists involved such as actuaries and sustainability experts.

Large "accounting firms" are increasingly really multi-disciplinary firms in which employed PAs are a minority (although generally ownership is needed to be by a majority of PAs). Even for traditional accounting-based services, including audit, AI and other developments may lead to an accountancy based background becoming less relevant than other potential skill sets.

Issues include ensuring an appropriate ethical culture across the entire firm, particularly to address actual and perceived threats to independence on audit and assurance engagements; ensuring staff have the necessary expertise to perform their role; and, for audit engagements, the risks that non-professional accountant staff performing procedures might not identify issues that would be apparent to a professional accountant with an understanding of the relevant accounting standards. These issues are also relevant in the context of ensuring appropriate quality management.

With firms employing a broader range of staff, IESBA could consider whether all parts of the Code should be profession agnostic to support a whole firm ethical culture.

06. Jurisdictional and National Standards Setters (JSS)

Auditing and Assurance Standards Board of Canada (AASBC)

- Impact of CPA talent shortages: The increasing involvement of non-professional accountants is, in part, a response to ongoing shortages of CPAs, leading firms to diversify their workforce composition
- Expanding use of specialists and experts: As technology plays a more significant role in entities and in audit engagements, firms are increasingly relying on specialist and subject matter experts.
- Reduced or evolving regulation: In areas where regulation is limited or still developing, such as sustainability reporting, a broader range of service providers may enter the market, potentially increasing competition and encouraging some entities to seek lower-cost service options.

5 – Increasing in importance

Brazil Institute of Independent Auditors (IBRACON)

Consider expanding requirements and guidance within ISA 620 – Using the Work of an Expert to encompass this increased involvement of non-professional accountants in the accounting and auditing profession, should focus on competence, capabilities and independence of these professionals and related considerations involving supervision and review.

5 – Increasing in importance

GLASS Group of Latin American Accounting Standard Setters (GLENIF)

5 – Increasing in importance

- Several entities (consultants, engineers) are participating; the challenge is for them to comply with the regulations of both Councils.
- It increases risks to quality; the IAASB should strengthen guidelines on the use of others' work.
- The participation of non-accountants adds value through the technology included in the processes.
- Integration of multidisciplinary profiles in accounting and sustainability practices.
- They bring new capabilities but require supervision and ethical principles.

Saudi Organization for Chartered and Professional Accountants (SOCPA)

5 – Increasing in importance

07. Accounting Firms

Baker Tilly International

5 – Increasing in importance

Understandability of standards will be more important than ever in an era of non-accountants leading firms. Responsibility for quality and compliance should always be led from the top, but if there are non-accountants at the top, we need to ensure the standards are understandable so they can and will be properly applied.

Gats-Ratings Professionals

5 – Increasing in importance

This Era of Artificial Intelligence promoting too many non- accountant without knowledge of Auditing and Accounting principles.

José María Hinojal (BNFIX)

5 – Increasing in importance

Piotr Witek (Moore Polska)

5 – Increasing in importance

10. Member Bodies or Other Professional Accountancy Organizations

Belgian Institute of Tax Advisors and Accountants (ITAA)

5 – Increasing in importance

The profession had become very complex, there are more specialised experts needed, more than one generalist.

Chamber of Hungarian Auditors (MKVK)

With the development of international accounting and auditing standards, the need for experts in audit firms is essential, which poses a challenge for small audit firms and sole practitioners.

5 – Increasing in importance

Chartered Accountants Australia and New Zealand (CAANZ)

5 – Increasing in importance

The introduction of mandatory sustainability reporting and assurance will increase the need for NPAPs in the profession. The SSBs need to consider their strategies for engaging with the professional bodies and regulators of the NPAPs to foster understanding of and/or adoption of the IAASB Standards and the IESBA Code and the impact of NPAPs working with PAPs who are subject to these standards. However, the primary purpose of the SSBs is to set standards for PAPs and the focus of the strategies of both SSBs should be on serving that purpose. The existence of emerging technologies and subject areas for corporate reporting, such as sustainability, does not change the fundamental purpose of the SSBs. Recently we have seen projects that have focused on profession agnostic developments. The SSBs need to ensure they are operating within their mandates and prioritising projects that serve PAPs.

Consejo General de Economistas de España

(See comment on D1)

5 – Increasing in importance

Institute of Public Accountants (IPA)

5 – Increasing in importance

IPA thinks the involvement of non-professional accountants in the accounting and auditing profession is likely to increase. This is given the increasing need for specialists from other disciplines, such as technology, data science, law, consulting and sustainability, and the challenges in attracting and retaining talent in the accounting and auditing profession. At present the professional accounting bodies require its members to comply with the SSB standards and regulates/sanctions the members for non-compliance. However, other non-professional accountants may not be subject to such requirements and non-compliance oversight. We think this is an important area that warrants the SSB's consideration in conjunction with the professional accounting bodies and regulators. This is to ensure the public continue to have confidence in the accounting and auditing profession.

Institute of Singapore Chartered Accountants (ISCA)

5 – Increasing in importance

We anticipate that more accounting firms in Singapore will expand their talent mix to include non accountants to meet market expectations and regulatory needs in areas such as sustainability reporting and assurance. This trend heightens the importance of clear standards on auditing and ethics. As a result, we expect this trend to increase in prominence for the strategy period 2028 – 2031

Pan African Federation of Accountants (PAFA)

This is a highly significant trend from an African perspective, as firms increasingly integrate professionals from technology, data science, law, sustainability, and consulting disciplines to meet evolving client needs. While this enhances innovation and capability, it also raises challenges for audit quality, consistency, supervision, and ethical alignment across multidisciplinary teams.

For IAASB, there is a need to strengthen quality management frameworks to ensure effective supervision, accountability, and integration of non-accounting specialists into audit engagements.

For IESBA, emphasis is required on ensuring consistent application of ethical principles across diverse professional backgrounds, particularly regarding competence, professional skepticism, confidentiality, and independence. The priority should be to ensure that multidisciplinary practice strengthens, rather than dilutes, audit quality and ethical consistency.

5 – Increasing in importance

Pavel Dimitrov (Union of Accountants in Bulgaria)

The growing involvement of non-professional accountants in accounting and auditing activities presents both opportunities and risks. While it can support capacity, innovation, and technological integration, it also raises concerns regarding audit quality, ethical conduct, and public-interest protection. A rating of 5 reflects the high importance of establishing clear standards, ethical expectations, and safeguards to ensure that expanded participation does not compromise professional integrity or the credibility of assurance and reporting.

5 – Increasing in importance

Polish Chamber of Statutory Auditors (PIBR)

5 – Increasing in importance

South African Institute of Chartered Accountants (SAICA)

5 – Increasing in importance

Given developments in the profession arising from increasingly complex financial reporting requirements and the growth of non financial reporting, it is inevitable that future engagement teams will be multi disciplinary and will make greater use of emerging technologies. This trend is already evident in current practice.

Importantly, existing standards—including the quality management standards and requirements relating to the use of experts— provide an adequate and robust framework for managing such engagements effectively. In SAICA's view, these standards, together with the Code, establish sufficient guardrails to ensure accountability, consistency, and ethical behaviour within multi disciplinary teams. Therefore, SAICA has not identified a need for a separate standard setting project specifically focused on the involvement of non accountants, as the existing framework is capable of appropriately accommodating these developments without further regulatory intervention.

With the continued advances in AI and its incorporation into the audit process, there is uncertainty as to the role and extent of involvement of professional accountants in the audit process in this new assurance paradigm as well as the training model be applied to develop future professional accountants. Engagements with the IFAC Group responsible for Accountancy education is important in this regard.

It will therefore be of strong increasing importance that standard setting keeps abreast of these fast-moving changes in technology and the knock-on impact on the industry to ensure the body of experience that currently resides with practicing professional accountants is not lost in the transition process but rather continues to be both maintained and developed (passed on).

The increasing use of multidisciplinary teams requires:

- Reinforcement of ethical culture and accountability,
- Clarification of responsibility where non accountants perform key functions and
- Guidance to ensure all contributors align with the Code's principles.

12. Others

Cristian Emmanuel Munarriz

5 – Increasing in importance

I think that due to recent changes in standards about the use of specialists, the work should focus on non-authoritative material. It should be considered if ethics rules for professional accountants in business should also apply for non-accountants working on accounting firms

Eri Murakami (Wood Design Studio Inc.)

5 – Increasing in importance

needs إصعب

13.06. 6 – Strongly increasing in importance

02. Users of Financial or Non-Financial Information

Koei Otaki (SMBC Nikko securities Inc)

6 – Strongly increasing in importance

06. Jurisdictional and National Standards Setters (JSS)

Instituto Mexicano de Contadores Públicos (IMCP)

More involvement from non-professional accounting and auditing personnel is not new for our jurisdiction as many firms already hire people with different skills either in their own payroll or as practitioner's experts. However, with the recent changes in corporate reporting, especially for sustainability, the firms are requesting other types of professionals with expertise in fields that were not observed in the past. Evolution in technology has also elicited the need for a different set of skills and backgrounds in professional education. Challenges with the non-assurance background relate to compliance with various firm policies including training, professional skepticism, independence and ethics. Multidisciplinary teams are a "must" now a days and will gain more relevance as regulatory, financial and non-financial reporting frameworks and assurance standards continue to evolve/enhance.

6 – Strongly increasing in importance

07. Accounting Firms

AFCA Desarrollos Profesionales

6 – Strongly increasing in importance

Debido a la aparicion de areas complejas como cambio climatico o uso de tierras raras es util la participacion de expertos de manera directa e indirecta en los encargos

Jack Schoeman (PWC)

6 – Strongly increasing in importance

The main impact is that the rules were written for accountants, but a lot of the work is now done by people from other backgrounds. The SSBs' standards need to be clear so that these specialists follow the same high quality and ethical bars as the auditors. We do not need more legislation or more layers of regulation that add complexity. Instead the boards should update the requirements to make sure they are easy for non-accountants to follow while working on an audit. This is the only way to keep the end product reliable in a tech heavy world.

Kudos International

6 – Strongly increasing in importance

MAH, Chartered Accountants

6 – Strongly increasing in importance

we have heard from auditors working at private equity backed firms that the new owners are implementing new methods of working, including introducing senior staff who are not auditors/accountants. Whilst the new methods may make sense to the non-accountants, they may go against the usual practice.

For example, treating staff as resources who can be moved around jobs at will. But breaking continuity in audit teams by moving people around engagements unnecessarily can lead to audit risks or errors being missed as new staff don't have a full understanding of the client or the work that was already performed. The non-accountants/owners could also place an over reliance on technology.

Shreekant Prasad (Govindham Consultancy Services)

6 – Strongly increasing in importance

08. Sustainability Assurance Providers other Than Accounting Firms

Anum Atique (Islamic Non Banking Financial Institution)

6 – Strongly increasing in importance

Keung Ho Keung Ricky

6 – Strongly increasing in importance

09. Public Sector Organizations

Audit Board of Republic Indonesia

Provide collaboration and fresh perspective

6 – Strongly increasing in importance

Sanford Rich (NYC Board of Education Retirement System)

6 – Strongly increasing in importance

The prevalence of technology implementation will significantly impact the industry as digital agents drive productivity increases. The scope of disclosures from NOCLAR could be significant as legal opinions become a substantive portion of financial disclosure.

10. Member Bodies or Other Professional Accountancy Organizations

Asociación Interamericana de Contabilidad (AIC)

6 – Strongly increasing in importance

11. Academics

European Accounting Association (EAA) Auditing, Assurance and Ethics Standard Committee

6 – Strongly increasing in importance

Kiran Seth (Sunway University)

6 – Strongly increasing in importance

12. Others

Kazuhiro Yoshii (Securities Firm)

6 – Strongly increasing in importance

While it is certainly desirable for audit firms to possess a diverse range of skills, there is concern that, for example, as consulting services expand, the importance of audit and assurance services may decline, potentially leading to a decline in the quality of those services.

Mahmoud Bilal (Unimar)

6 – Strongly increasing in importance

13.07. Letters providing separate ratings for IAASB or IESBA

06. Jurisdictional and National Standards Setters (JSS)

Accounting Professional & Ethical Standards Board (APESB)

Matters for the IESBA:

APESB observes that the growing involvement of non-professional accountants in the accounting and auditing profession is reshaping how engagements are delivered and introducing new ethical and independence considerations. As firms expand their use of specialists in areas such as technology, data science, engineering, law, consulting, and sustainability, concerns arise about the implications for quality and for the consistent application of the fundamental principles.

APESB notes that multidisciplinary teams are now a key element of both financial and sustainability-related work. This highlights the importance of ensuring that all individuals involved in an engagement understand and adhere to the ethical expectations that underpin high-quality professional behaviour.

APESB considers that the IESBA should continue to assess whether additional guidance is needed to support the effective application of the fundamental principles and independence requirements in multidisciplinary environments. Maintaining a strong ethical culture and the consistent application of the Code are essential as professional services firms' workforce continues to diversify.

5 – Increasing in importance

American Institute of Certified Public Accountants - Professional Ethics Executive Committee and Auditing Standards Board (AICPA PEEC & AICPA ASB)

0 – I do not agree that this is a trend to be considered

IESBA and IAASB rating: 0

The IESBA code already addresses the involvement of non professional accountants through requirements that are grounded in authority, control, and supervision. In particular, the code requires a professional accountant in public practice to take reasonable steps to ensure that individuals working in a professional capacity under the PA's authority have appropriate training and supervision, and to ensure that personnel under the PA's control comply with the code's ethical obligations, including professional competence and due care (R113.2) and confidentiality (R114.1(d)). More broadly, the code requires the application of the conceptual framework to identify, evaluate, and address threats to compliance with the fundamental principles arising from firm roles, responsibilities, and relationships, including those involving non professional accountants. This framework is sufficiently scalable to address the increased use of specialists because the relevant ethical expectations and safeguards attach to the professional services performed and the supervision and control exercised by professional accountants. Accordingly, the code places responsibility on professional accountants, especially those in leadership or supervisory roles, for the ethical oversight and management of non professional accountants within the firm, and additional standard setting is not necessary to respond to this trend.

Australian Auditing and Assurance Standards Board (AUASB)

Institut der Wirtschaftsprüfer (IDW)

2 – Decreasing in importance

The topic of the nature and extent of increased involvement of non-professional accountants in the accounting and auditing profession falls largely outside the remit of auditing and assurance standard-setting, as the structure, ownership, and composition of accounting firms are primarily determined by national legal and regulatory frameworks. In relation to IESBA, we consider it important that the Code of Ethics for Professional Accountants continues to be directed at the accountancy profession, where there are established oversight, monitoring, and enforcement arrangements. Permitting unlicensed individuals to undertake the same engagements as professional accountants (PAs) risks weakening the value and distinctiveness of the PA credential and sits uneasily with the talent-attraction challenges seen in some jurisdictions. If equivalent work can be performed without qualification and accountability, the incentive to become a PA—and to accept the related monitoring and disciplinary framework—may be reduced. For these reasons, we do not support the IESBA developing new requirements, or reshaping the Code, on the premise that it should apply to users other than PAs. Any proposal to broaden the IESBA's remit would need to be progressed through a clear, transparent due process with wide global consultation, given the implications for the IESBA's terms of reference.

Both the Code and IAASB standards already deal with multidisciplinary teams by placing responsibility on the professional accountant for appropriate authority, supervision, and control over individuals performing professional work under their direction. The Code also requires use of the conceptual framework to identify, evaluate, and address threats to the fundamental principles arising from relevant roles, relationships, and responsibilities — including those involving specialists who are not PAs. In our view, these provisions are sufficiently scalable to address the increased use of non PA specialists, and do not justify additional standard-setting at this time.

Nordic Federation of Public Accountants (NRF)

1 – Strongly decreasing in importance

We do not consider this a trend that warrants standard setting attention. The involvement of non professional accountants in accounting and auditing firms is not new and will continue to grow. The Code applies to professional accountants, and firms are responsible for ensuring that all personnel operate within its ethical framework. The SSBs may wish to collaborate to ensure consistent interpretation and implementation across ethics and quality management frameworks, but this should focus on awareness and application rather than new requirements.

07. Accounting Firms

Ernst & Young Global Limited (EY)

We believe ISQM 1 and the IESBA Code are fit for purpose for accounting firms operating in increasingly multidisciplinary environments, including the involvement of non-professional accountants and non-assurance service lines in audit and assurance engagements.

4 – Slightly increasing in importance

KPMG International Limited

4 – Slightly increasing in importance

IAASB – 4 Slightly increasing in importance, IESBA – 4 Slightly increasing in importance

The trend of "Increased Involvement of Non Professional Accountants (Non-PAs) in the Accounting and Auditing Profession", particularly those with expertise in using advanced technology and AI, as well as subject matter experts (SMEs) in the assurance arena, is expected to become of slightly increased importance over the survey period. Engagement team structures and composition are evolving in practice and the balance in terms of the skills and competencies of such engagement teams is moving from a primary focus on "traditional" assurance skills and techniques to also recognize that expertise in the fields of technology (e.g. the use of AI-enabled technology) or emerging subject matter areas in terms of assurance is increasingly an important aspect of a multi-disciplinary team.

IAASB

We consider that the IAASB's standards currently are fit for purpose to address this trend, even as it accelerates. ISQM 1 addresses firm-level processes and controls, including in respect of the recruitment, training and development, and monitoring of staff, and ISA 220 (Revised), as well as assurance standards (in particular, ISSA 5000), address the professional competence and capabilities of engagement teams, on a collective basis, including where those with expertise in fields other than audit and assurance form part of an engagement team.

IESBA

Ethics and independence requirements are generally applied as relevant across a firm, not just applied to professional accountants in the firm (for example, independence requirements for all members of the engagement team and not just the professional accountants on the team). While existing principles based standards provide an appropriate foundation, the priority for the IESBA is guidance to help ensure that ethics and independence requirements are well understood and operable in multidisciplinary environments. The IESBA may wish to consider whether the personal independence requirements operate proportionately in practice, and whether limited recognition of materiality or de minimis situations could support the attractiveness of the profession, in particular for non-PAs and SMEs, while maintaining robust independence outcomes.

09. Public Sector Organizations

United States Government Accountability Office (GOA)

3 – Slightly decreasing in importance

Specialists in fields other than accounting and auditing have long been involved in financial audits and attest examinations. In applying International Standards on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, an audit organization should ensure that engagement team members (including internal specialists from other disciplines) have the appropriate competence for their assigned roles, whether their roles are associated with planning, directing, performing engagement procedures, or reporting on an engagement. Competence also involves understanding relevant ethical requirements, including those related to independence, to which the audit organization and its engagements are subject.

We believe that standards related to ethical requirements (including independence), quality management, continuing professional education or development, and external assessments or evaluations should be consistent for all engagements and all engagement team members.

10. Member Bodies or Other Professional Accountancy Organizations

Accountancy Europe (AE)

4 – Slightly increasing in importance

IAASB rating: 1 Strongly decreasing in importance

This topic does not fall within primary remit of auditing standard setting. The structure, ownership and composition of accounting firms are primarily determined by national legal and regulatory frameworks, rather than auditing standards. However, evolving firm structures and the increasing involvement of non-professional accountants may have implications for audit quality, particularly in relation to governance and the operation of systems of quality management. In this respect, a joint IAASB and IESBA approach is important to ensure that any implications for independence and firm structures are addressed consistently.

IESBA rating: 4 Slightly increasing in importance

The increasing involvement of non-professional accountants in accounting firms and the evolution of firm structures raise important considerations for independence, governance and oversight. While the presence of multidisciplinary teams within firms is not new, evolving ownership and influence structures may create new or more pronounced risks.

In this context, there is a need to assess whether the current framework sufficiently captures these risks. In particular, consideration could be given to whether the definition and scope of network firms adequately reflect modern firm structures and the potential influence of non-accountants.

Global Accountancy Alliance (GAA)

4 – Slightly increasing in importance

Combined Rating: 4

We consider it important that the Code continues to be directed to the accountancy profession, where there are established oversight, monitoring, and enforcement arrangements. Permitting unlicensed individuals to undertake the same engagements as licensed professional accountants risks weakening the value and distinctiveness of the PA credential and sits uneasily with the talent-attraction challenges seen in some jurisdictions. We are also concerned that a profession-agnostic approach could erode the distinction between those who are professionally qualified, licensed, and subject to established accountability mechanisms, and those who are not. Over time, that risks devaluing professional licensure, obscuring responsibility for ethical conduct, and creating confusion in the market about the competencies and accountability associated with high-quality engagements—outcomes that would not serve the public interest.

Accordingly, we do not support the IESBA developing new requirements, or reshaping the Code, on the premise that it should apply to users other than professional accountants. Any proposal to broaden the IESBA's remit would need to be progressed through a clear, transparent due process with wide global consultation, given the implications for the IESBA's terms of reference. We further note that the Code already addresses multidisciplinary teams by placing responsibility on the professional accountant for appropriate authority, supervision, and control over individuals performing professional work under their direction. It also requires application of the conceptual framework to identify, evaluate, and address threats to the fundamental principles arising from relevant roles, relationships, and responsibilities, including those involving experts who are not professional accountants. In our view, these provisions are sufficiently scalable to address the increased use of non-PAs and do not justify additional standard setting at this time.

Institute of Chartered Accountants in England and Wales (ICAEW)

1 – Strongly decreasing in importance

IESBA rating: 0

Non-professional accountants (NPAs) have been involved in audits for a number of years now in many different capacities including actuarial, financial instruments and real estate valuation specialists, and therefore we do not consider their usage to be an increasing trend from the perspective of standards.

When it comes to NPAs delivering assurance engagements, ICAEW notes that some SSBs have in the recent past developed "profession agnostic standards". ICAEW considers that to be truly regarded as such, any standards must be capable of uniform interpretation by, and enforcement against, all practitioners working in the sector to which the standard applies. Where some practitioners might be subject to enforcement and others might not be, there is potential to distort the market in that sector; and the viability and usefulness of the standard may then be called into question.

Whilst the growth in demand for sustainability information will involve a greater number of NPAs in supporting engagements, ICAEW does not consider that further standard-setting projects are required.

Institute of Chartered Accountants of Scotland (ICAS)

Combined IESBA and IAASB – Rating – 4

We believe that the IESBA Code should remain directed to the accountancy profession, where established oversight and enforcement mechanisms exist. Extending the same engagements to unlicensed individuals risks diluting the PA credential, blurring accountability, and creating confusion about the competence and responsibility associated with high-quality engagements.

We therefore do not support further developing new requirements, or reshaping the Code, on the premise that it should apply beyond professional accountants. Any such expansion of the IESBA's remit would require full due process and broad global consultation.

In any event, the Code already appropriately addresses multidisciplinary teams by placing responsibility on the professional accountant for oversight and by requiring threats arising from roles, relationships, and responsibilities—including those involving non-PA specialists—to be identified, evaluated, and addressed. These provisions are sufficiently scalable, and we believe they do not warrant further standard-setting at this time.

4 – Slightly increasing in importance

International Federation of Accountants (IFAC)

0 – I do not agree that this is a trend to be considered

IFAC acknowledges that accounting and auditing firms increasingly involve specialists from other disciplines, including technology, data science, law, consulting and sustainability. However, the implications for the SSBs need to be defined more clearly before any response is considered.

The SSBs should first clarify whether the concern relates to the use of specialists in audit or assurance engagements, compliance with ethics requirements in multidisciplinary environments, firm governance, or another specific issue. Where existing standards already address the matter, for example, through requirements relating to experts, quality management, or the application of the Code, the priority should be implementation support rather than new requirements.

IFAC does not believe the increased involvement of non-professional accountants should be treated as a standalone standard setting priority without evidence of a clear public-interest gap. The appropriate response is to monitor the trend, clarify the specific risks, assess whether existing standards remain adequate, and act only where a standards gap is demonstrated.

13.08. No rating provided but with comments

01. Monitoring Group

International Federation of Independent Audit Regulators (IFIAR)

Increased Involvement of Non-Professional Accountants in the Accounting and Auditing Profession

25. IFIAR recognizes that involvement of non-professional accountants in the accounting and auditing profession has the ability to enhance audit quality by providing specialized expertise from disciplines such as technology, data science, law, consulting and sustainability. The IAASB and IESBA should facilitate auditors' understanding and supervision of the work of these professionals with a view to further integrate them into their audit team, where relevant. The involvement of non-professional accountants also raises considerations related to supervision, quality management, ethics and independence. Coordination between the IAASB and IESBA continue to be important to arrive at a solution that does not create unnecessary complexity and can be seamlessly integrated with a firm's system of quality management.

International Organization of Securities Commissions (IOSCO) Committee

D.2 Increased Involvement of Non-Professional Accountants in the Profession – Low Influence

We recognize that the increasing involvement of non-professional accountants in multidisciplinary teams may raise important questions regarding competence, engagement level supervision, accountability, and the consistent application of ethical principles. These developments also create considerations around the quality and reliability of inputs provided by non-professional accountants, as well as emerging data governance and technology risks where firms rely on automated tools or third-party systems.

While this trend is meaningful for many jurisdictions, its impact on the SSBs' standard-setting landscape may be more limited at this stage given the breadth of existing quality management, ethics, and independence frameworks that already address core concepts such as competence, assignment of responsibilities, and oversight. Continued monitoring of how these developments evolve in practice will help the Boards determine whether any future areas may warrant further attention.

05. Regulators and Oversight Authorities

Canadian Public Accountability Board (CPAB)

Increased Involvement of Non-Professional Accountants in the Accounting and Auditing Profession

The increasing involvement of non-professional accountants and other specialists in audit firms is also evolving rapidly. While this multidisciplinary evolution brings valuable expertise, it also raises important quality management, ethics, and independence considerations.

The growing role of non-professional accountants heightens the importance of:

Clear accountability structures within firms' to ensure audit quality remains firmly anchored in professional judgment.

Reinforcement of ethical culture and understanding of the IESBA Code across multidisciplinary teams.

Guidance on how responsibility, supervision, and professional skepticism should be exercised in increasingly diverse engagement teams.

These considerations are closely linked to alternative ownership structures and firm governance and warrant coordinated attention by the IAASB and IESBA to maintain public trust in the auditing and assurance profession.

Committee of European Auditing Oversight Bodies (CEAOB)

20. The involvement of non-professional accountants in the auditing and assurance profession is an increasing trend which can enhance audit quality by bringing expertise from different fields such as technology, data science and sustainability. Auditors might benefit from provisions on how to effectively use and integrate the work of these professionals within the audit team. At the same time, their participation raises important considerations related to supervision, quality management, ethics, and independence. Continued coordination between the IAASB and IESBA is essential to address these issues without adding unnecessary complexity and to facilitate alignment with the existing quality management framework.

10. Member Bodies or Other Professional Accountancy Organizations

CPA Australia

0 – I do not agree that this is a trend to be considered

D.2 Increased involvement of non-professional accountants / multidisciplinary teams:

Address through clearer, more usable standards and implementation support for multidisciplinary application, rather than changing core principles. For the IAASB, ensure profession-agnostic standards and guidance clearly articulate roles, responsibilities and how specialists' work fits within the assurance/audit framework. For the IESBA, treat governance of who is "in the profession" as largely for IFAC/PAOs and jurisdictions; focus on how the Code is applied in multidisciplinary contexts and learn from IESSA adoption before expanding profession-agnostic approaches.

For both the SSBs, there needs to be greater robustness and guidance on using non accountants for example in the sustainability working space, particularly regarding non-accountants having a system of quality management and Independence Code as robust as ISQM 1 and the IESBA's Code respectively. Globally there does not appear to be such an equivalence framework

13.09. No specific response

02. Users of Financial or Non-Financial Information

First Nations Financial Management Board

Sarasin & Partners

05. Regulators and Oversight Authorities

Irish Auditing & Accounting Supervisory Authority (IAASA)

Public Company Accounting Oversight Board (PCAOB) – Views of the PCAOB Chief Auditor