

International Auditing and Assurance Standards
Board (IAASB)
Attn. Mr. Thomas Seidenstein

Submitted via the IAASB website

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**Subject: IAASB Proposed Narrow-Scope
Amendments to IAASB Standards Arising from
the IESBA's Using the Work of an External Ex-
pert Project**

Date
July 22, 2025

Re
IAASB Proposed Nar-
row-Scope Amend-
ments to IAASB
Standards Arising
from the IESBA's Us-
ing the Work of an Ex-
ternal Expert Project

Our ref
25/JZ/171923

Attachment
Request for Specific
Comments

Direct dial nr
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Dear Mr. Seidenstein,

The NBA welcomes the opportunity to respond to the IAASB Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project.

As mentioned in the attached response template, we reiterate our concerns over the IESBA's proposals that have caused IAASB to start this project. However, we underscore the importance of alignment between the Code and the Standards. We therefore urge the Boards going forward to ensure that projects that have impact on both the Standards and the Code are conducted in an integrated approach and simultaneously open for public comment and consideration. We will also inform IESBA of our concerns over the process followed.

For further information on this letter, please contact Martijn Duffels via e-mail at m.duffels@nba.nl.

Yours sincerely,
NBA, Royal Netherlands Institute of Chartered Accountants,

/s/ Frank van Hoek

Frank van Hoek
Chair of the Dutch Ethics and Assurance Standards Board

Royal Netherlands
Institute of Chartered
Accountants



RESPONSE TEMPLATE FOR THE ED OF PROPOSED NARROW-SCOPE AMENDMENTS TO IAASB STANDARDS ARISING FROM THE IESBA'S USING THE WORK OF AN EXTERNAL EXPERT PROJECT

Guide for Respondents

Comments are requested by **July 24, 2025**.

This template is for providing comments on the Exposure Draft (ED) of proposed Narrow-Scope Amendments to International Auditing and Assurance Standards Board® (IAASB®) Standards Arising from the International Ethics Standards Board for Accountants' (IESBA) Using the Work of an External Expert project, in response to the questions set out in the Explanatory Memorandum (EM) to the ED. It also allows for respondent details, demographics and other comments to be provided. Use of the template will facilitate the IAASB's automated collation of the responses.

You may respond to all questions or only selected questions.

To assist our consideration of your comments, please:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then below that include any detailed comments, as indicated.
- When providing comments:
 - Respond directly to the questions.
 - Provide the rationale for your answers. If you disagree with the proposals in the ED, please provide specific reasons for your disagreement and specific suggestions for changes that may be needed to the requirements, application material or appendices. If you agree with the proposals, it will be helpful for the IAASB to be made aware of this view.
 - Identify the specific aspects of the ED that your response relates to, for example, by reference to sections, headings or specific paragraphs in the ED.
 - Avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without a covering letter or any summary of your key issues, instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the IAASB website.

Use the “**Submit Comment**” button on the ED [web page to upload the completed template](#).

Responses to IAASB's Request for Comments in the EM for the ED, Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project

PART A: Respondent Details and Demographic information

Your organization's name (or your name if you are making a submission in your personal capacity)	Royal Netherlands Institute of Chartered Accountants
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Frank van Hoek Martijn Duffels
Name(s) of contact(s) for this submission (or leave blank if the same as above)	Martijn Duffels
E-mail address(es) of contact(s)	m.duffels@nba.nl
Geographical profile that best represents your situation (i.e., from which geographical perspective are you providing feedback on the ED). Select the most appropriate option.	Europe
	If "Other", please clarify
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on the ED). Select the most appropriate option.	Jurisdictional standard setter
	If "Other", please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	The NBA is the professional body for accountants and auditors in the Netherlands. NBA's members include over 21,000 professionals working at accounting firms, government agencies, as internal auditors or in organizational management.

Should you choose to do so, you may provide overall views or additional background to your submission. **Please note that this is optional.** The IAASB's preference is that you incorporate all your views in your comments to the questions (also, the last question in Part B allows for raising any other matters in relation to the ED).

Information, if any, not already included in responding to the questions in Parts B and C:

PART B: Responses to Questions in the EM for the ED

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

Overall Question*Public Interest Responsiveness*

1. Do you agree that the proposed narrow-scope amendments are responsive to the public interest, considering the qualitative standard-setting characteristics and standard-setting actions in the project proposal? If not, why not?

(See EM, Section 1-A)

Overall response: Disagree, with comments below

Detailed comments (if any):

We refer to our May 7, 2024 letter to the *International Ethics Standards Board for Accountants (IESBA)* on their consultation on Experts. In that letter, we expressed our strong concerns to their proposals. In that letter we stated that the proposals were, in our view, not in the public interest. By extension, we consider the substance of the amendments to the Standards in view of IESBA's pronouncement following the aforementioned consultation not to be in the public interest.

That being said, we do consider it in the public interest that there is alignment between IESBA's Code of Ethics and the International Standards on Auditing and Related Standards. Now that IESBA's pronouncement is final and certified by the *Public Interest Oversight Board (PIOB)* we concur with your intention of making narrow scope amendments.

Specific Questions*Proposed Narrow-Scope Amendments to ISA 620¹*

2. Do you agree that the proposed narrow-scope amendments to ISA 620 are appropriate to maintain interoperability with the new provisions in the Code related to using the work of an external expert?

(See EM, Section 1-C)

Overall response: Agree (with no further comments)

Detailed comments (if any):

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)?

Detailed comments (if any):

Proposed Narrow-Scope Amendments to ISRE 2400 (Revised),² ISAE 3000 (Revised)³ and ISRS 4400 (Revised)⁴

- 3.1 Do you agree that the proposed narrow-scope amendments to ISRE 2400 (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?

(See EM, Section 1-D)

Overall response: Agree (with no further comments)

Detailed comments (if any):

¹ International Standard on Auditing (ISA) 620, *Using the Work of an Auditor's Expert*

² International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to Review Historical Financial Statements*

³ International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*

⁴ International Standards on Related Services (ISRS) 4400 (Revised), *Agreed-upon Procedures Engagements*

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)?

Detailed comments (if any):

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?

(See EM, Section 1-E)

Overall response: Agree (with no further comments)

Detailed comments (if any):

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)?

Detailed comments (if any):

3.3 Do you agree that the proposed narrow-scope amendments to ISRS 4400 (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?

(See EM, Section 1-F)

Overall response: Agree (with no further comments)

Detailed comments (if any):

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)?

Detailed comments (if any):

Other Matters

4. Are there any other matters you would like to raise in relation to the ED? If so, please clearly indicate the standard(s), and the specific requirement(s) or application material, to which your comment(s) relate.

Overall response: Yes, with comments below

Detailed comments (if any):

We observe that the Narrow scope amendments have been developed in response to a final pronouncement from IESBA. Based on that pronouncement, IAASB has started this project and is now seeking inputs on the narrow scope amendments to the Standards.

In our view, the process in which proposed amendments are developed and consulted on a piecemeal basis in two separate but related proposals (one each from IAASB and IESBA), should be redeveloped. In our view, it would be in the public interest if projects are developed and consulted on an integral basis resulting in a joint and simultaneous consultation of the changes regarding both the Code and the Standards. This allows all parties to evaluate proposals from various perspectives. This requires enhanced cooperation between the Boards which we would strongly support.

Part C: Request for General Comments

The IAASB is also seeking comments on the matters set out below:

5. Translations—Recognizing that many respondents may intend to translate the final narrow-scope amendments for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents note in reviewing the ED.

Overall response: No response

Detailed comments (if any):

6. Effective Date—Given the public interest benefit of aligning the effective date of these proposed narrow-scope amendments with the effective date of the revised Code provisions related to using the work of an external expert, the IAASB believes that an appropriate implementation period would be approximately 12 months after the PIOB's process of certification of the final narrow-scope amendments. The IAASB welcomes comments on whether this would provide a sufficient period to support effective implementation of the narrow-scope amendments.

(See EM, Section 1-G)

Overall response: See comments on effective date below

Detailed comments (if any):

While we support in principle the alignment of the effectiveness dates between the revised provisions in the Code and the narrow scope amendments to the Standards, we think that a 12 months period for revising the Standards (including translations) is too short. Developing implementing amendments to the Standards on a national basis requires a due process, multiple levels of review and appropriate time for consideration by committees involved. Also, we consider it important to have the final translated standard available for practitioners on a timely basis before their effectiveness. Such a process usually requires more than 12 months.

The solution to this would be rather simple. Instead of having one Board developing and finalizing changes and the second board rushing thereafter to develop confirming amendments (like in this case), both Boards should cooperate in the preparation phase, and develop one integrated consultation of the proposed amendments to Code and Standards simultaneously. Subsequent to that joint consultation, also the final amendments should be jointly published (and certified by PIOB). Such process leave ample time for jurisdictional standard setters to timely implement the changes.