



PROVINCIAL AUDITOR
of Saskatchewan

July 23, 2025

International Auditing and Assurance Standards Board
Via web submission: www.ifac.org

Dear Sir/Madam:

Re: Proposed Narrow-scope Amendments Related to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project

We support the proposed Standards as outlined in the exposure draft Proposed Narrow-scope Amendments Related to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project. The attachment sets out our responses to the specific questions listed in the exposure draft.

Yours truly,

A handwritten signature in black ink, reading "T. Clemett".

Tara Clemett, CPA, CA, CISA
Provincial Auditor

MM/MC
Attachment

	Question	Response
1	<p>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?</p> <p>(See EM, Section 1-A)</p>	Yes, we agree.
2	<p>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?</p> <p>(See EM, Section 1-C)</p>	Yes, we agree. The IESBA Code is not applicable in our jurisdiction, however, we have no concerns with the changes.
3	<p>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?</p> <p>(See EM, Section 1-D)</p>	Not applicable, ISRE 2400 is not relevant for our Office.
4	<p>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?</p> <p>(See EM, Section 1-E)</p>	Not applicable, ISRE 3000 is not relevant for our Office.
5	<p>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</p>	Yes, we agree. The IESBA Code is not applicable in our jurisdiction, however, we have no concerns with the changes.

	Question	Response
	provisions in the Code related to using the work of an external expert? (See EM, Section 1-F)	
6	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.	No other matters to raise.
7	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.	Not applicable
8	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)	No concerns with the proposed effective date.