



National Association of State Boards of Accountancy

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July 22, 2025

International Auditing and Assurance Standards Board (IAASB)
529 Fifth Avenue
New York, NY 10017

Via website: www.iaasb.org

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

Dear Members and Staff of the IAASB:

The National Association of State Boards of Accountancy (NASBA) appreciates the opportunity to comment on the exposure draft, *Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project* (the Exposure Draft). NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy (State Boards) that regulate all Certified Public Accountants (CPAs) and their firms in the United States and its territories, which includes all audit, attest and other services provided by CPAs. Our comments on the Exposure Draft are made in consideration of the State Boards' of Accountancy charge as regulators to protect the public interest.

In furtherance of that objective, NASBA offers the following comments to the questions and general comment section contained in the Exposure Draft.

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?*

NASBA believes 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.

Specific Questions

Proposed Narrow-Scope Amendments to ISA 620

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?*

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)?

NASBA agrees 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.

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

3. *Do you agree that the proposed narrow-scope amendments to these other IAASB standards 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? The response template provides for answering this question in relation to each of the following standards:*

- a. *ISRE 2400 (Revised)*
- b. *ISAE 3000 (Revised)*
- c. *ISRS 4400 (Revised)*

If applicable, for each instance where 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)?

NASBA agrees that the proposed narrow-scope amendments to ISRE 2400 (Revised), ISAE 3000 (Revised) and 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.

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 requirements(s) or application material, to which your comment(s) relate.*

There are no other matters that NASBA would like to raise in relation to the Exposure Draft.

Requests for General Comments

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 respondent note in reviewing the ED.*

NASBA has no comments on potential translation issues.

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 (see Section 1-G above). The IAASB welcomes comments on whether this would provide a sufficient period to support effective implementation of the narrow-scope amendments.*

NASBA agrees with 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 and believes that it would result in an appropriate implementation period after the PIOB’s process of certification of the final narrow-scope amendments. We recommend that the option for early implementation contained in the revised Code provisions be extended to the proposed narrow-scope amendments provided that such early implementation be carried out simultaneously.

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We appreciate the opportunity to comment on the Exposure Draft.

Very truly yours,

Maria E. Caldwell

Maria E. Caldwell, CPA
NASBA Chair

Daniel J. Dustin

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