

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)	PUBLIC ACCOUNTANTS AND AUDITORS BOARD ZIMBABWE
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	donaldmangenje@paab.org.zw
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.	<u>Africa and Middle East</u>
	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.	<u>Regulator or assurance oversight authority</u>
	If "Other", please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	PAAB is the National Standards Setter in Zimbabwe responsible for endorsing and adopting international accounting standards, international standards on auditing and international public sector accounting standards when they meet certain criteria for prescription by statutory regulation by PAAB in accordance with section 44(2)(a) of the Public Accountants and Auditors Act.

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: Agree, with comments below

Detailed comments (if any):

The amendments maintain the relevance of ISA 620 and other IAASB standards by aligning them with the evolving role of external experts in areas such as sustainability and technology. The targeted nature of the changes ensures timely and proportionate updates, preserving interoperability without the need for full-scale revision. Furthermore, the focus on coherence, comprehensiveness, and enforceability enhances clarity and consistency in the responsibilities of practitioners while supporting ethical compliance.

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 comments below

Detailed comments (if any):

We agree that the proposed narrow-scope amendments to ISA 620 are appropriate to maintain interoperability with the new provisions in the IESBA Code. The enhancements provide greater clarity around the auditor's responsibilities when using the work of an external expert, particularly in evaluating competence, capabilities, and objectivity (CCO). The addition of paragraph 8(f) and the related application material (e.g., A13A, A16A, A19A, and A31A) appropriately link ethical requirements to ISA 620, ensuring that ethical considerations such as obtaining written confirmations on objectivity are effectively integrated without duplicating the Code. These amendments improve alignment while preserving the integrity of existing standards,

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

and they help reinforce professional skepticism and ethical compliance in engagements involving external experts.

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): N/A

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 comments below

Detailed comments (if any):

We agree that the proposed narrow-scope amendments to ISRE 2400 (Revised) are consistent with those to ISA 620 and are appropriate for maintaining interoperability with the IESBA Code's new provisions. The addition of application material, particularly paragraph A97C, provides necessary context and a clear link to ethical requirements, addressing the gap where practitioners previously had limited guidance on evaluating the use of external experts. While ISRE 2400 has a broader and less prescriptive approach, these amendments strike the right balance by enhancing clarity and ethical alignment without imposing undue requirements, thus supporting consistent and informed application in review 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): N/A

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*

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 comments below

Detailed comments (if any):

We agree that the proposed narrow-scope amendments to ISAE 3000 (Revised) are consistent with those made to ISA 620 and are appropriate for maintaining interoperability with the new IESBA Code provisions. While the foundational requirements in ISAE 3000 were already well-aligned, the proposed additions to the application material particularly A121, A127A, A128A, and A133A strengthen the link to ethical responsibilities and reinforce the importance of evaluating the external expert's CCO. These amendments enhance consistency, provide clearer guidance for practitioners in assurance engagements beyond audits and reviews, and support uniform application of ethical and professional standards across the IAASB framework.

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): N/A

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 comments below

Detailed comments (if any):

We agree that the proposed narrow-scope amendments to ISRS 4400 (Revised) are consistent with the amendments to ISA 620 and are appropriate to maintain interoperability with the new provisions in the IESBA Code. The addition of paragraph A47A provides a necessary ethical linkage by highlighting circumstances under which the use of a practitioner's external expert may be prohibited, thereby reinforcing the importance of evaluating objectivity and other CCO factors. While the core requirements remain unchanged, the enhancement to the application material strengthens ethical alignment and supports consistent interpretation across 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): N/A

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: No other matters to raise

Detailed comments (if any):

We have no major concerns but encourage continued clarity in distinguishing between ethical responsibilities and procedural requirements when using the work of external experts. This will help practitioners avoid overlapping or confusion when applying the standards in practice. Additionally, we recommend the inclusion of illustrative examples or guidance that demonstrate the practical application of the provisions across different types of engagements, particularly in complex or emerging areas such as sustainability assurance, to further support consistent interpretation and implementation.

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: No response

Detailed comments (if any):