

## 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)	RSM International Limited
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Marion Hannon, Global Leader, Quality & Risk, RSM International
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	<a href="mailto:Marion.Hannon@rsm.global">Marion.Hannon@rsm.global</a>
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>Global</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>Firm (audit or assurance practitioners)</u>
	If "Other", please specify
Should you choose to do so, you may include information about your organization (or yourself, as applicable).	RSM International Limited, a worldwide network of independent firms, is the leading provider of audit, tax and consulting services to the middle market.

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:**

We appreciate the opportunity to comment on the International Auditing and Assurance Standards Board's (IAASB) Exposure Draft, *Proposed Narrow-Scope Amendments to IAASB Standards Arising from the International Ethics Standards Board for Accountants' (IESBA) Using the Work of an External Expert Project* (the ED). We are supportive of the objective to maintain the interoperability of the IAASB standards with the new provisions in IESBA's *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the IESBA Code) related to using the work of an external expert.

We welcome the references added to link the proposed changes to the IESBA Code as examples where the relevant ethical requirements may address an issue, as we believe it is important to alert the practitioner of certain potential material performance and documentation requirements that may be in the relevant ethical requirements (for example, the IESBA Code). In our view, this will help to increase the quality and consistency of engagements.

However, as detailed in our responses to the questions for respondents, we noted some instances where references to relevant ethical requirements were not included and may be useful to alert practitioners to possible performance or documentation requirements in IESBA's *Revisions to the Code Addressing Using the Work of an External Expert*.

Language recommended for deletion is ~~struck through~~. Language recommended for addition is underlined.

## 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 no further comments)

**Detailed comments (if any):**

### Specific Questions

#### *Proposed Narrow-Scope Amendments to ISA 620<sup>1</sup>*

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 support linking the proposed changes to the IESBA Code as examples where the relevant ethical requirements may address an issue.

We noted that proposed paragraph A13A of ISA 620 includes a reference to 'professional accountant'. We believe 'auditor' would be a more appropriate term in the context of ISA 620 to be consistent with elsewhere in ISA 620. The term 'professional accountant' does not appear to be used elsewhere in ISA 620. In addition, the relevant ethical requirements would apply to the auditor performing the engagement. We recommend revising proposed paragraph A13A of ISA 620 as follows (marked from the ED):

A13A. Relevant ethical requirements may include provisions that address an professional accountant ~~auditor~~'s ethical responsibilities relating to the use of the work of an expert in the performance of an audit of financial statements. For example, the IESBA Code includes provisions related to the auditor's use of the work of an external expert.<sup>2</sup>

<sup>2</sup> See Section 390 of the IESBA Code.

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

We believe that when the proposed revisions to ISA 620 includes a provision from the IESBA Code as an example, the wording should mirror the IESBA Code to the extent practicable.

Proposed paragraph A19A(b) of ISA 620 deviates from paragraph R390.21(b) of the IESBA Code in that it does not specify that the IESBA Code prohibits using the work of an external expert if the expert does not have the necessary competence or capabilities **for the auditor's purpose**. We believe the determination of competence or capabilities of an external expert is dependent on the purpose for which the external expert is being engaged. We acknowledge paragraph 9 of ISA 620 (to which proposed paragraph A19A(b) is attached) states that the evaluation should be based on the auditor's purpose for which the expert was engaged. However, we believe repeating that the evaluation should be based on the auditor's purposes is justified and would align to the wording in the IESBA Code.

The wording of proposed paragraph A19A(c) of ISA 620 also deviates from paragraph R390.21(c) of the IESBA Code. We are unsure why it is necessary to deviate from the wording in the IESBA Code when it appears that paragraph A19A(c) is restating what is in the IESBA Code as an example of when relevant ethical requirements may prohibit the auditor from using the work of an external expert.

Accordingly, we recommend revising proposed paragraph A19A of ISA 620 as follows (marked from the ED):

A19A. Relevant ethical requirements may prohibit the auditor from using the work of an auditor's expert in certain circumstances. For example, the IESBA Code prohibits the auditor from using the work of an external expert if the auditor:<sup>4</sup>

- (a) Is unable to determine whether the external expert has the necessary competence or capabilities, or is objective;
- (b) Has determined that the external expert does not have the necessary competence or capabilities for the auditor's purpose; or
- (c) Has determined that ~~there are it is not possible to eliminate circumstances that create threats to the external expert's objectivity, or apply safeguards to that cannot be eliminated or reduced such threats~~ cannot be eliminated or reduced to an acceptable level.

<sup>4</sup> IESBA Code, paragraph R390.21

We noted that proposed paragraph A31A of ISA 620 states that 'the requirement in paragraph 12 to evaluate the adequacy of the auditor's expert is based on the presumption that the auditor has determined that the expert has the necessary competence, capabilities and objectivity for the auditor's purposes' [from the result of paragraph 9 of ISA 620]. Paragraph 30 of the explanatory memorandum indicates that the purpose of this is 'to clarify that the auditor would not evaluate the adequacy of the auditor's expert's work if the expert does not possess the necessary CCO' [i.e., capabilities, competence, and objectivity]. This seems to indicate that the auditor may not use the work of an auditor's expert if the expert does not possess the necessary CCO.

As stated in paragraph A14 of ISA 620, 'the competence, capabilities and objectivity of an auditor's expert are factors that significantly affect whether the work of the auditor's expert will be adequate for the auditor's purposes.' However, it does not appear that ISA 620 necessarily prohibits the auditor from using the work of an auditor's expert if the expert does not possess the necessary CCO unless the relevant ethical requirements prohibit it, such as when the auditor is required to comply with the IESBA Code. Thus, we believe it may be possible, even if rare, that the auditor may still be able to evaluate the work

of an auditor's expert when the expert may not completely have the necessary CCO for the auditor's purposes. This may occur if the auditor determines performing additional procedures or taking other actions to mitigate when the auditor's expert may lack the necessary CCO. Accordingly, we recommend revising proposed paragraph A31A of ISA 620 as follows (marked from the ED):

A31A. Paragraph 9 requires the auditor to evaluate whether the auditor's expert has the necessary competence, capabilities and objectivity for the auditor's purposes. Relevant ethical requirements may prohibit the auditor from using the work of an auditor's expert if the expert does not have the necessary competence, capabilities or objectivity.<sup>fn x</sup> The requirement in paragraph 12 to evaluate the adequacy of the auditor's expert's work is based on the presumption that the auditor has determined that the expert has the necessary competence, capabilities and objectivity for the auditor's purposes. See also paragraph A19A.

<sup>fn x</sup> See, for example, paragraph R390.21 of the IESBA Code.

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),<sup>2</sup> ISAE 3000 (Revised)<sup>3</sup> and ISRS 4400 (Revised)<sup>4</sup>***

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:** Neither agree/disagree, but see comments below

**Detailed comments (if any):**

We support linking the proposed changes to the IESBA Code as examples where the relevant ethical requirements may address an issue. Except for the matters discussed in the following section where it appears that certain proposed amendments to ISA 620 were omitted from ISRE 2400 (Revised), we believe the spirit of the proposed narrow-scope amendments to ISRE 2400 (Revised) is consistent with

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

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

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

the proposed amendments to ISA 620, and the amendments are appropriate to maintain interoperability with the new provisions in the IESBA Code.

We believe that when the proposed revisions to ISRE 2400 (Revised) includes a provision from the IESBA Code as an example, the wording should mirror the IESBA Code to the extent practicable.

Like our response to question 2 regarding proposed paragraph A19A of ISA 620,

1. Proposed paragraph A97C(b) of ISRE 2400 (Revised) deviates from paragraph R390.21(b) of the IESBA Code in that it does not specify that the IESBA Code prohibits using the work of an external expert if the expert does not have the necessary competence or capabilities **for the practitioner's purpose**. We believe the determination of competence or capabilities of an external expert is dependent on the purpose for which the external expert is being engaged.
2. The wording of proposed paragraph A97C(c) of ISRE 2400 (Revised) deviates from paragraph R390.21(c) of the IESBA Code. We are unsure why it is necessary to deviate from the wording in the IESBA Code when it appears that paragraph A97C(c) is restating what is in the IESBA Code as an example of when relevant ethical requirements may prohibit the practitioner from using the work of an external expert.

Accordingly, we recommend revising proposed paragraph A97C of ISRE 2400 (Revised) as follows (marked from the ED):

A97C. Relevant ethical requirements may prohibit the practitioner from using the work of a practitioner's expert in certain circumstances. For example, the IESBA Code prohibits the practitioner from using the work of an external expert if the practitioner:<sup>8</sup>

- (a) Is unable to determine whether the external expert has the necessary competence or capabilities, or is objective;
- (b) Has determined that the external expert does not have the necessary competence or capabilities for the practitioner's purpose; or
- (c) Has determined that there are ~~it is not possible to eliminate circumstances that create~~ threats to the external expert's objectivity, ~~or apply safeguards to that cannot be eliminated or reduced such threats~~ to an acceptable level.

<sup>8</sup> IESBA Code, paragraph R390.21

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):

We noted that the proposed narrow-scope amendments to ISRE 2400 (Revised) do not include the provisions included in ISA 620 that directly reference the possibility that relevant ethical requirements may require information in writing. Proposed paragraph A97B of ISRE 2400 (Revised) generically refers to the relevant ethical requirements that may include provisions addressing the fulfilment of the practitioner's ethical responsibilities, and it also uses the IESBA Code as an example. We agree that this



technically covers the intent of the amendments, but we are of the view that it increases the risk of not complying with the new provisions in the IESBA Code while performing review engagements.

As demonstrated by the IAASB in pointing out that relevant ethical requirements may include obtaining certain information in writing in the proposed amendments to both ISA 620 and ISAE 3000 (Revised), we believe it is important to alert the practitioner of certain potential material performance and documentation requirements that may be in the relevant ethical requirements (for example, the IESBA Code) as this will help to increase the quality and consistency of engagements.

Accordingly, we propose the following revisions (marked from the ED):

A97B. Relevant ethical requirements related to using the work of a practitioner's expert may include provisions addressing the fulfillment of the practitioner's ethical responsibilities related to the evaluating whether a practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. For example, the IESBA Code includes provisions related to the practitioner's use of the work of an external expert.<sup>7</sup>

A97BA. Relevant ethical requirements may also require the practitioner to obtain information, in writing, from the practitioner's external expert regarding interests, relationships or circumstances that may create a threat to that expert's objectivity.<sup>7A</sup>

<sup>7</sup> See Section 390 of the IESBA Code.

<sup>7A</sup> See, for example, paragraphs R390.5 and R390.12–17 of the IESBA Code.

The proposed revisions were derived from proposed paragraphs A16A and A18A of ISA 620, respectively.

We also believe adding either a definition or description of a practitioner's expert aligned with the IESBA Code and consistent with the definition of 'auditor's expert' in ISA 620 would be helpful to practitioners, since (1) the term would be used more often if the proposed amendments are adopted, and (2) the definitions in ISA 620, ISAE 3000 (Revised) and ISRS 4400 (Revised) do not apply to ISRE 2400 (Revised).

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 support linking the proposed changes to the IESBA Code as examples where the relevant ethical requirements may address an issue, and we believe the spirit of the proposed narrow-scope amendments to ISAE 3000 (Revised) is consistent with the proposed amendments to ISA 620, and the amendments are appropriate to maintain interoperability with the new provisions in the IESBA Code.

We believe that when the proposed revisions to ISAE 3000 (Revised) includes a provision from the IESBA Code as an example, the wording should mirror the IESBA Code to the extent practicable.



Like our response to question 2 regarding proposed paragraph A19A of ISA 620,

1. Proposed paragraph A128A(b) of ISAE 3000 (Revised) deviates from paragraph R390.21(b) of the IESBA Code in that it does not specify that the IESBA Code prohibits using the work of an external expert if the expert does not have the necessary competence or capabilities **for the practitioner's purpose**. We believe the determination of competence or capabilities of an external expert is dependent on the purpose for which the external expert is being engaged.
2. The wording of proposed paragraph A128A(c) of ISAE 3000 (Revised) deviates from paragraph R390.21(c) of the IESBA Code. We are unsure why it is necessary to deviate from the wording in the IESBA Code when it appears that proposed paragraph A128A(c) is restating what is in the IESBA Code as an example of when relevant ethical requirements may prohibit the practitioner from using the work of an external expert.

Accordingly, we recommend revising proposed paragraph A128A of ISAE 3000 (Revised) as follows (marked from the ED):

A128A. Relevant ethical requirements may prohibit the practitioner from using the work of a practitioner's expert in certain circumstances. For example, the IESBA Code prohibits the practitioner from using the work of an external expert if the practitioner:<sup>11</sup>

- (a) Is unable to determine whether the external expert has the necessary competence or capabilities, or is objective;
- (b) Has determined that the external expert does not have the necessary competence or capabilities for the practitioner's purpose; or
- (c) Has determined that ~~there are it is not possible to eliminate circumstances that create~~ threats to the external expert's objectivity, ~~or apply safeguards to that cannot be eliminated or reduced such threats~~ to an acceptable level.

<sup>11</sup> IESBA Code, paragraph R390.21

In addition, like our response to question 2 regarding proposed paragraph A31A of ISA 620, we noted that proposed paragraph A133A of ISAE 3000 (Revised) states that 'the requirement in paragraph 52(d) to evaluate the adequacy of the practitioner's expert is based on the presumption that the practitioner has determined that the expert has the necessary competence, capabilities and objectivity for the practitioner's purposes' [from the result of paragraph 52(a) of ISAE 3000 (Revised)]. Although not clarified in 'Section 1-E – Narrow-Scope Amendments to ISAE 3000 (Revised)' of the explanatory memorandum, it seems that the explanations included in paragraph 30 related to ISA 620 are also relevant in this case. Paragraph 30 of the explanatory memorandum indicates that the purpose of this is 'to clarify that the [practitioner] would not evaluate the adequacy of the [practitioner]'s expert's work if the expert does not possess the necessary CCO.'<sup>5</sup> This seems to indicate that the practitioner may not use the work of a practitioner's expert because the work of the practitioner's expert would not be adequate for the practitioner's purpose if the expert does not possess the necessary CCO.

It does not appear that ISAE 3000 (Revised) necessarily indicates that the CCO of a practitioner's expert are factors that significantly affect whether the work of the practitioner's expert will be adequate for the practitioner's purposes.

Accordingly, we recommend adding an application paragraph similar to extant paragraph A14 of ISA 620 as follows (marked from the ED):

The Competence, Capabilities and Objectivity of the Practitioner's Expert (Ref: Para. 52(a))

A125A. The competence, capabilities and objectivity of a practitioner's expert are factors that significantly affect whether the work of the practitioner's expert will be adequate for the practitioner's purposes. Competence relates to the nature and level of expertise of the practitioner's expert. Capability relates to the ability of the practitioner's expert to exercise that competence in the circumstances of the engagement. Factors that influence capability may include, for example, geographic location, and the availability of time and resources. Objectivity relates to the possible effects that bias, conflict of interest, or the influence of others may have on the professional or business judgment of the practitioner's expert.

It also does not appear that ISAE 3000 (Revised) necessarily prohibits the practitioner from using the work of a practitioner's expert if the expert does not possess the necessary CCO unless the relevant ethical requirements prohibit it, such as when the practitioner is required to comply with the IESBA Code. Thus, we believe it may be possible, even if rare, that the practitioner may still be able to evaluate the work of a practitioner's expert when the expert may not completely have the necessary CCO for the practitioner's purposes. This may occur if the practitioner determines performing additional procedures or taking other actions to mitigate when the practitioner's expert may lack the necessary CCO. Accordingly, we recommend revising proposed paragraph A133A of ISA 3000 (Revised) as follows (marked from the ED):

A133A. Paragraph 52(a) requires the practitioner to evaluate whether the practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. Relevant ethical requirements may prohibit the practitioner from using the work of a practitioner's expert if the expert does not have the necessary competence, capabilities or objectivity.<sup>fn x</sup> The requirement in paragraph 52(d) to evaluate the adequacy of the practitioner's expert's work is based on the presumption that the practitioner has determined that the expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. See also paragraph A128A.

<sup>fn x</sup> See, for example, paragraph R390.21 of the IESBA Code.

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

<sup>5</sup> Paragraph 36 of the explanatory memorandum conveys that new paragraph A133A of ISAE 3000 (Revised) was proposed due to a similar rationale for adding proposed paragraph A31A of ISA 620.

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: Neither agree/disagree, but see comments below

Detailed comments (if any):

We support linking the proposed changes to the IESBA Code as examples where the relevant ethical requirements may address an issue. Except for the matters discussed in the following section where it appears that certain proposed amendments to ISA 620 were omitted from ISRS 4400 (Revised), we believe the spirit of the proposed narrow-scope amendments to ISRS 4400 (Revised) is consistent with the proposed amendments to ISA 620, and the amendments are appropriate to maintain interoperability with the new provisions in the IESBA Code.

We believe that when the proposed revisions to ISRS 4400 (Revised) includes a provision from the IESBA Code as an example, the wording should mirror the IESBA Code to the extent practicable.

Like our response to question 2 regarding proposed paragraph A19A of ISA 620,

1. Proposed paragraph A47A(b) of ISRS 4400 (Revised) deviates from paragraph R390.21(b) of the IESBA Code in that it does not specify that the IESBA Code prohibits using the work of an external expert if the expert does not have the necessary competence or capabilities **for the practitioner's purpose**. We believe the determination of competence or capabilities of an external expert is dependent on the purpose for which the external expert is being engaged.
2. The wording of proposed paragraph A47A(c) of ISRS 4400 (Revised) deviates from paragraph R390.21(c) of the IESBA Code. We are unsure why it is necessary to deviate from the wording in the IESBA Code when it appears that paragraph A47A(c) is restating what is in the IESBA Code as an example of when relevant ethical requirements may prohibit the practitioner from using the work of an external expert.

Accordingly, we recommend revising proposed paragraph A47A of ISRS 4400 (Revised) as follows (marked from the ED):

A47A. Relevant ethical requirements may prohibit the practitioner from using the work of a practitioner's expert in certain circumstances. For example, the IESBA Code prohibits the practitioner from using the work of an external expert if the practitioner:<sup>12</sup>

- (a) Is unable to determine whether the external expert has the necessary competence or capabilities, or is objective;
- (b) Has determined that the external expert does not have the necessary competence or capabilities for the practitioner's purpose; or
- (c) Has determined that ~~there are it is not possible to eliminate circumstances that create threats to the external expert's objectivity, or apply safeguards to that cannot be eliminated or reduced such threats~~ cannot be eliminated or reduced to an acceptable level.

<sup>12</sup> IESBA Code, paragraph R390.21

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):**

We noted that there does not appear to be a direct reference to relevant ethical requirements when using a practitioner's external expert, consistent with the proposed amendments to ISA 620, including the possibility that relevant ethical requirements may require information in writing. There appear to be additional relevant performance and documentation requirements related to using the work of a practitioner's expert (i.e., generally those under the 'All Professional Services' headings in Section 390 of IESBA Code) that we believe should also apply to agreed-upon procedures.

Accordingly, we propose adding a new application paragraph similar to proposed paragraph A97B of ISRE 2400 (Revised) as follows before proposed paragraph A47A of ISRS 4400 (Revised):

A47X0. Relevant ethical requirements related to using the work of a practitioner's expert may include provisions addressing the fulfillment of the practitioner's ethical responsibilities related to the evaluating whether a practitioner's expert has the necessary competence, capabilities and objectivity for the practitioner's purposes. For example, the IESBA Code includes provisions related to the practitioner's use of the work of an external expert.<sup>11A</sup>

<sup>11A</sup> See Section 390 of the IESBA Code.

As demonstrated by the IAASB in pointing out that relevant ethical requirements may include obtaining certain information in writing in the proposed amendments to both ISA 620 and ISAE 3000 (Revised), we believe it is important to alert the practitioner of certain potential material performance and documentation requirements that may be in the relevant ethical requirements (for example, the IESBA Code) as this will help to increase the quality and consistency of engagements. If the IAASB adds the new application paragraph A47X0 to ISRS 4400 (Revised) per above, this would technically cover the intent of the amendments, but we are of the view that it increases the risk of not complying with the new provisions in the IESBA Code while performing agreed-upon procedure engagements.

Similar to our response to question 3.1, we propose the following revisions to extant paragraph A48 of ISRS 4400 (Revised) (marked from extant):

- A48. If the practitioner's expert is performing one or more of the agreed-upon procedure(s), the agreement of the nature, scope and objectives of that expert's work as required by paragraph 29(b) includes the nature, timing and extent of the procedure(s) to be performed by the practitioner's expert. In addition to the matters required by paragraph 29(b), it may be appropriate for the practitioner's agreement with the practitioner's expert to include matters such as the following:
- (a) The respective roles and responsibilities of the practitioner and that expert;
  - (b) The nature, timing and extent of communication between the practitioner and that expert, including the form of any report to be provided by that expert; ~~and~~

(c) The need for the practitioner's expert to observe confidentiality requirements;<sup>i</sup>  
and

(d) Provisions of relevant ethical requirements related to using the work of a practitioner's expert.<sup>12A</sup>

<sup>12A</sup> See, for example, paragraph R390.5 of the IESBA Code.

The proposed revisions were derived from proposed paragraphs A97B of ISRE 2400 (Revised) and 8 of ISA 620, respectively.

#### *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):**

## 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:** [See comments on translation below](#)

**Detailed comments (if any):**

We did not note any translation issues in reviewing the ED.

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):**

We agree that there would be a public-interest benefit in aligning the effective date of these proposed IAASB narrow-scope amendments and the effective date of the revised IESBA Code provisions, which is 15 December 2026.

We also agree that an implementation period of 12 months is reasonable. However, it is unclear when the PIOB will certify the final pronouncement to align the desired implementation period to the desired effective date.

As such, we believe that the effective date of the final pronouncement for the narrow-scope amendments should align with the effective date of the new provisions in the IESBA Code regardless of if the implementation period is shorter or longer than 12 months. Furthermore, we believe early adoption should be permitted only if IESBA's *Revisions to the Code Addressing Using the Work of an External Expert* is also adopted early.