



## INDEPENDENT REGULATORY BOARD FOR AUDITORS

### COMMITTEE FOR AUDITING STANDARDS

#### **IAASB Seeks Feedback on the Proposed Narrow-Scope Amendments Related to Using the Work of an External Expert**

Johannesburg / 16 May 2025

The International Auditing and Assurance Standards Board (IAASB) has published an Exposure Draft on the [Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project](#).

These proposed amendments are aimed at maintaining interoperability between the IAASB standards and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code). They address the recent revisions to the [IESBA Code related to Using the Work of an External Expert](#) (IESBA External Experts).

The IAASB focused its narrow-scope amendments project on identifying only those targeted amendments to the IAASB standards needed to maintain interoperability with the IESBA Code. From that standpoint, the new provisions in the IESBA Code relate primarily to:

- Evaluating the competence, capabilities and objectivity (CCO) of the external expert, including in connection with agreeing the terms of engagement

with the external expert, the provision of certain information in writing by the expert to assist the professional accountant (PA) in evaluating the external expert's objectivity; and

- Concluding on the external expert's CCO, including circumstances in which the PA would be unable to use the work of the external expert.

The targeted amendments focus on the following IAASB standards:

- International Standard on Auditing 620, *Using the Work of an Auditor's Expert*.
- International Standard on Review Engagements 2400 (Revised), *Engagements to Review Historical Financial Statements*.
- International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.
- International Standard on Related Services 4400 (Revised), *Agreed-upon Procedures Engagements*.

## **The IRBA Code**

The Independent Regulatory Board for Auditors (IRBA) adopted the IESBA Code, published in 2018, together with South African enhancements. Since then, the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code) tracks changes in the IESBA Code and is updated for those developments, following a local due process and adoption by the IRBA Board. Local adaptations of the IESBA Code are reflected in the IRBA Code as underlined and *in italics*. Consequently, the IRBA is currently in the process of adopting the revisions relating to IESBA External Experts into the IRBA Code.

## **Request for Comments**

The IRBA's Committee for Auditing Standards (CFAS) welcomes comments on all matters that are addressed in the Exposure Draft. This includes feedback on the questions to respondents (using the applicable response template).

Furthermore, we specifically invite stakeholders to consider and comment on the following matters that may be particularly relevant to the local context:

- Are there any regulatory requirements in South Africa that could impact the implementation of the proposed standard?
- Are there any additional proposals or requirements that should be included to support effective application locally? If so, please describe the proposed additions and provide the rationale.
- Are there any proposals in the IAASB's exposure draft that should be deleted for the South African environment? Where a complete removal of a requirement is suggested, please include reasons and propose an alternative approach that would still achieve the intended objective.
- Are there any other issues or considerations specific to the local market that should be brought to the CFAS' attention?

Comments should be submitted via email to [standards@irba.co.za](mailto:standards@irba.co.za) by **30 June 2025**. All views will be considered as a public record.

Alternatively, auditors and other interested stakeholders can submit comments, excluding the above-enumerated South African-related questions, directly to the IAASB via its [website](#) by **24 July 2025**.

A PDF copy of the Exposure Draft is available and may be downloaded from the exposure drafts page of the [IRBA website](#). Also, the [response template](#), in an MS Word format, may be downloaded from the same page. Should you have any other queries or experience technical difficulties in downloading the documents, please do not hesitate to contact the Standards Department by emailing [standards@irba.co.za](mailto:standards@irba.co.za).

## **Standards Department**

### ***About the IRBA***

*The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.*

*The statutory responsibilities of the CFAS are to assist the IRBA to develop, maintain, adopt, issue or prescribe auditing pronouncements; to consider relevant international changes by monitoring developments by other auditing standard-setting bodies*

*and sharing information where requested; and to promote and ensure the relevance of auditing pronouncements.*





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