

# Basis for Conclusions

Prepared by the Staff of the International Auditing  
and Assurance Standards Board® (IAASB)®

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## Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project

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This document has been prepared by the Staff of the International Auditing and Assurance Standards Board (IAASB). It does not constitute an authoritative pronouncement of the IAASB, nor does it amend, extend or override the International Standards on Sustainability Assurance (ISSAs) or other of the IAASB's International Standards.

The objective of the IAASB is to serve the public interest by setting high-quality auditing, assurance, and other related services standards and by facilitating the convergence of international and national auditing and assurance standards, thereby enhancing the quality and consistency of practice throughout the world and strengthening public confidence in the global auditing and assurance profession.

The IAASB develops auditing and assurance standards and guidance under a shared standard-setting process involving the Public Interest Oversight Board, which oversees the activities of the IAASB, and the IAASB Stakeholder Advisory Council, which provides public interest input into the development of the standards and guidance.

# BASIS FOR CONCLUSIONS: NARROW-SCOPE AMENDMENTS TO IAASB STANDARDS ARISING FROM THE IESBA'S USING THE WORK OF AN EXTERNAL EXPERT PROJECT

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The Staff of the IAASB has prepared this Basis for Conclusions. It relates to, but does not form part of, the narrow-scope amendments to the IAASB Standards arising from the International Ethics Standards Board for Accountants' (IESBA) project, *Using the Work of an External Expert*.

The narrow-scope amendments were approved with affirmative votes of 16 out of 16 IAASB members.

## Section A – Introduction

### Background

1. In December 2024, the IESBA approved a [pronouncement](#) with revisions to IESBA's *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the Code) related to using the work of an external expert. The standard provides an ethical framework to guide professional accountants or sustainability assurance practitioners, as applicable, in evaluating whether an external expert has the necessary competence, capabilities and objectivity (CCO) in order to use that expert's work for their respective intended purposes. The standard also includes provisions to aid in applying the Code's conceptual framework when using the work of an external expert.
2. The [IAASB Strategy and Work Plan for 2024–2027](#) includes a project to consider narrow-scope amendments arising from IESBA's project, recognizing that IESBA's introduction of ethical requirements related to using the work of an external expert in audit, assurance and other services engagements may necessitate amendments to IAASB standards, including ISA 620,<sup>1</sup> to ensure that the two Boards' standards can continue to be effectively applied together.
3. The IAASB discussed and approved a [project proposal](#) to undertake this narrow-scope amendments project at its March 2025 meeting. The project objective was to maintain the interoperability of the IAASB standards with the new provisions in the Code related to using the work of an external expert.
4. Given the objective of this narrow-scope project, it did not include a full review of and revision of ISA 620. In addition, the following standards were not within the scope of the project:
  - ISSA 5000<sup>2</sup> – ISSA 5000 was issued in October 2024. At the [September 2024 IAASB meeting](#), based on the close coordination that had occurred, the IAASB and IESBA agreed that the two Boards were in alignment on the interoperability of ISSA 5000 and Section 5390 of the Code. Accordingly, the IAASB decided to exclude ISSA 5000 from the scope of the project. In addition, the public interest benefit of a stable platform for a new standard in an evolving area outweighed the benefits of proposing further changes to ISSA 5000 to align with proposed narrow-scope amendments to the other IAASB standards.
  - ISAE 3410<sup>3</sup> – As explained in paragraph 19 of the [ISSA 5000 Basis for Conclusions](#), the IAASB agreed that ISAE 3410 could be withdrawn in accordance with due process once ISSA 5000 becomes effective. The IAASB approved the withdrawal in March 2025.

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

<sup>2</sup> International Standard on Sustainability Assurance (ISSA)<sup>TM</sup> 5000, *General Requirements for Sustainability Assurance Engagements*

<sup>3</sup> International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*

*Exposure Draft*

5. The [exposure draft](#) (ED) of the narrow-scope amendments to IAASB standards was also approved at the IAASB's March 2025 meeting and was issued in April 2025 with a comment period that closed on July 24, 2025. The ED was accompanied by an Explanatory Memorandum that highlighted the public interest issues and significant matters addressed by the IAASB in developing the ED.
6. 50 responses were received from a range of stakeholders across geographical regions. One Monitoring Group<sup>4</sup> (MG) member responded to the ED.

**Section B – Responsiveness to the Public Interest**

7. The project objective that supports the public interest for these narrow-scope amendments was stated in paragraph 12 of the [project proposal](#). In developing the ED, the IAASB also considered the qualitative standard-setting characteristics included in the [Public Interest Framework](#) as criteria to assess the responsiveness of the proposed narrow-scope amendments to the public interest. Paragraph 15 of the project proposal described the following qualitative standard-setting characteristics that were front of mind in how the achievement of the project objective will serve stakeholder needs and the broader public interest: relevance, timeliness, appropriateness of scope, coherence, comprehensiveness and enforceability.
8. The ED asked whether respondents agreed that the proposed narrow-scope amendments were responsive to the public interest, considering the qualitative standard-setting characteristics and standard-setting actions in the project proposal. A significant majority of respondents agreed that the proposed narrow-scope amendments are responsive to the public interest. However, while acknowledging the coordination between the IAASB and IESBA on their respective experts projects (see also **Section C** below), respondents encouraged closer collaboration between the IAASB and IESBA in their standard-setting projects, noting that the public interest would be better served if projects related to topics that have impacts on both the IAASB standards and the Code are developed and consulted on as part of an integrated approach. In that regard, further improvements in the coordination and collaboration between the two boards have been identified as a strategic priority by the leadership of both Boards in progressing the Boards' current work plans for 2024-2027, as well as in developing their strategies and work plans for 2028-2031.
9. The IAASB concluded that the revisions to the narrow-scope amendments in response to the feedback received, as further discussed in Sections D-E below, serve to further enhance the responsiveness of the narrow-scope amendments to the public interest, especially in relation to relevance, appropriateness of scope, coherence and comprehensiveness. In addition, certain changes were made that support the clarity and consistency of application of the standards.

**Section C – Coordination with IESBA**

10. The IESBA's development of the provisions for using the work of an external expert was closely coordinated with the IAASB to maximize alignment and interconnectivity between the Code and the IAASB's standards. Ongoing coordination between the two Boards continued until IESBA finalized the standard on using the work of an external expert in December 2024.

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<sup>4</sup> The Monitoring Group comprises the Basel Committee on Banking Supervision, the European Commission, the Financial Stability Board, the International Association of Insurance Supervisors, the International Forum of Independent Audit Regulators (IFIAR), the International Organization of Securities Commissions and the World Bank. A response to the ED was received from IFIAR.

11. To ensure alignment with the Code, the IAASB also coordinated with IESBA when developing the project proposal and the proposed narrow-scope amendments to the IAASB standards. This coordination continued throughout the process of finalizing the narrow-scope amendments.

## **Section D – Narrow-Scope Amendments to ISA 620**

### *Background*

12. The IAASB focused its narrow-scope amendments on those targeted amendments needed to maintain interoperability with the Code. As a result, the IAASB proposed an additional sub-requirement (f) to paragraph 8 of ISA 620 for the auditor to consider provisions of relevant ethical requirements relating to using the work of an expert in determining the nature, timing and extent of the procedures required in paragraphs 9–13 of ISA 620.
13. The new Code provisions make explicit the circumstances in which the auditor is prohibited from using the work of an auditor's expert. Therefore, the IAASB discussed whether the implicit presumption in ISA 620 that the work of an auditor's expert cannot be used if the auditor concludes that the expert does not have the necessary CCO for the auditor's purposes should be made more explicit. The IAASB determined that the most appropriate way to address this presumption would be through additional application material. Accordingly, the IAASB proposed an additional paragraph (paragraph A19A) to provide a bridge to relevant ethical requirements and, by example, the Code provisions indicating circumstances in which the auditor is prohibited from using the work of an auditor's external expert.
14. Paragraph 12 of ISA 620 requires the auditor to evaluate the adequacy of the auditor's expert's work for the auditor's purposes. This requirement is based on the implicit presumption (see paragraph 13 above) that the auditor has determined that the expert has the necessary CCO for the auditor's purposes. The IAASB added proposed application material (paragraph A31A) to further highlight this implicit presumption.
15. In developing the ED, the IAASB noted that the definition of "expert" in the Code is aligned with the core definition of "auditor's expert" in ISA 620, as both address the expert possessing expertise in a field outside of the auditor's competence (i.e., a field other than accounting or auditing). Although the Code also has a definition of "external expert," the IAASB determined that no changes were needed to the definitions in ISA 620 to maintain interoperability with the Code. The IAASB determined that the differentiation between an internal expert (a partner or staff, including temporary staff, of the auditor's firm or a network firm) and external expert in the definition of "auditor's expert" in ISA 620 is important throughout the ISAs (and other IAASB standards) for determining who is or is not part of the engagement team.

### *Summary of Comments Received on Exposure*

16. The MG member disagreed that the proposed narrow-scope amendments to ISA 620 are appropriate to maintain interoperability with the new provisions in the Code, citing wording in the EM that certain aspects of the new Code provisions may have an overarching effect on the nature, timing and extent of the auditor's procedures, particularly for evaluating the external expert's CCO and reaching agreement with the expert. Therefore, the MG member was of the view that other targeted amendments to ISA 620 should be considered in addition to paragraph 8(f) and the proposed amendments to the application material.

17. Other respondents generally supported the proposed narrow-scope amendments to ISA 620, while providing various specific comments and suggestions in the following areas:
- (a) While expressing support for the proposed new requirement in paragraph 8(f) as an effective way to link ISA 620 with the need to consider relevant ethical requirements, some respondents questioned whether such a requirement was needed as the ISAs<sup>5</sup> already require auditors to comply with relevant ethical requirements and therefore adding a requirement in ISA 620 is duplicative.
  - (b) Several respondents, including the MG member, commented on the need for more explicit requirements in ISA 620, particularly in relation to the circumstances in which the work of an auditor's expert cannot be used. Although some were of the view that the proposed application material in the ED (paragraphs A19A and A31A) was sufficient to highlight the implicit presumption that the work of an auditor's expert cannot be used if the auditor concludes that the expert does not have the necessary CCO for the auditor's purposes (see also paragraph 13 above), it was suggested that an explicit requirement would drive consistency in approach, including when a jurisdiction does not adopt the Code.
  - (c) A few respondents, including the MG member, commented that ISA 620 should include a requirement for the auditor to request the external expert to provide information in writing to assist the auditor in evaluating the external expert's objectivity.
  - (d) Some respondents suggested the need for clarity that the work of an external expert may be used when appropriate safeguards are applied to address threats to objectivity, noting that this is important particularly for small and medium-sized practitioners and in jurisdictions where the availability of experts is limited.
  - (e) There were mixed views regarding the need for a definition of "external expert" in ISA 620. Some respondents, including the MG member, noted that including a definition would help to eliminate ambiguity and foster consistent application by auditors. Other respondents indicated that it was not necessary to make changes to the definition of "auditor's expert" in ISA 620, but noted that additional guidance (e.g., in a joint IAASB-IESBA staff paper) may be helpful to clarify any inconsistencies or address any unintended consequences.

### *IAASB Decisions*

#### *Paragraph 8(f)*

18. Although respondents had mixed views, the IAASB concluded that paragraph 8(f) should be retained. The IAASB acknowledged that the ISAs already require compliance with relevant ethical requirements. However, on balance, given the significance of the new provisions of the Code, the IAASB was of the view that retaining the requirement was important to raise awareness about the potential impact that relevant ethical requirements may have on the auditor's procedures for evaluating the CCO of an expert and the agreement with the expert. To improve clarity and to reflect the fact that not all relevant ethical requirements may include such provisions, the IAASB revised the wording of the requirement to focus on considering whether relevant ethical requirements include provisions related to using the work of an expert.

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<sup>5</sup> See, for example, ISA 200, *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing*, paragraph 14.

### More Explicit Requirements

19. The IAASB acknowledged the comments from respondents, including the MG member, citing various reasons why ISA 620 should include a specific prohibition on using the work of an auditor's expert when the auditor concludes that the expert does not have the necessary CCO. Although there were some mixed views, on balance the IAASB agreed that such a requirement would increase the clarity of the standard and help to drive consistent application, including limiting the extent to which there may be exceptions or different interpretations.
20. Accordingly, the IAASB added paragraph 9A to make the prohibition explicit (i.e., the auditor cannot use the work of an auditor's expert in these circumstances). Paragraph 9A was linked to the evaluation in paragraph 9 to make it clear that the prohibition relates to the evaluation of whether the expert has the necessary CCO for the auditor's purposes. Application material (paragraph A19A) was added to acknowledge that using the work of an expert that does not have the necessary CCO would affect the auditor's fulfillment of fundamental ethical principles such as integrity, objectivity, and professional competence and due care. In addition, paragraph A19B was streamlined to indicate that relevant ethical requirements may also prohibit the auditor from using the work of an auditor's expert if the auditor is unable to determine whether the expert has, or determines that the expert does not have, the necessary CCO for the auditor's purposes. A footnote also was added to refer by example to the relevant provision in the Code related to using the work of an external expert.
21. The IAASB also considered, but decided against, adding an explicit requirement for the auditor to obtain information in writing from an external expert. Not all relevant ethical requirements may require information to be obtained in writing. Therefore, the IAASB concluded that adding an explicit work effort requirement in that regard was not needed to maintain interoperability with the provisions of the Code.

### Availability of a Threats and Safeguard Approach

22. The IAASB concluded that the application material in ISA 620 adequately addresses the fact that safeguards may be applied to address threats to objectivity. Paragraph 9A gives further prominence to the fact that a threats and safeguards approach can be applied to the evaluation of an expert's objectivity.

### Definition of External Expert

23. The IAASB noted that the definitions of "expert" and "external expert" in the Glossary to the IESBA Code, as updated in connection with the recent revisions as part of IESBA's Using the Work of an External Expert project, effectively incorporate, and are therefore consistent with, the definition of an "auditor's expert" in ISA 620. Therefore, the IAASB was of the view that including a separate definition of "external expert" in ISA 620 would be duplicative. The IAASB was also concerned that adding a definition of external expert would necessitate adding a definition of an internal expert, and may have unintended implications for the definition of a management's expert.
24. Although no changes were made to the definitions themselves, the IAASB added a reference in the definition of auditor's expert to the application material in paragraphs A11–A13 of ISA 620. The IAASB was of the view that this will help to draw attention to the differences between an auditor's internal and external expert, including that an external expert is not a member of the engagement team.

## Other Changes to ISA 620

25. The IAASB reviewed all references to relevant ethical requirements and to the IESBA Code and updated the wording to use the term “auditor” when referring generally to the requirements of relevant ethical requirements in the context of applying ISA 620 and to “professional accountant” when directly referencing the provisions of the Code.
26. Although not raised by respondents, the IAASB revised the first sentence of paragraph A18A(b) to delete “including any professional requirements that apply to that expert.” This was done in response to input from IESBA staff that, under the Code, professional requirements are “conditions, policies and procedures” established by the expert’s profession that may impact the evaluation of the level of the threats, and such professional requirements do not meet the description of a safeguard because they are not sufficiently targeted at specific threats. Although ISA 620 would continue to be operable without this change, the wording is not in alignment with the Code. Therefore, the IAASB concluded that making the change would enhance coherence between the IAASB standards and the Code.

**Section E – Narrow-Scope Amendments to Other IAASB Standards***Background*

27. Based on the proposed amendments to ISA 620, the IAASB explored the need for targeted amendments to other IAASB standards, taking into account the nature and scope of the engagements addressed by these standards and in the context of the provisions of the Code applicable to such engagements. As a result, the IAASB proposed amendments to ISRE 2400 (Revised),<sup>6</sup> ISAE 3000 (Revised)<sup>7</sup> and ISRS 4400 (Revised)<sup>8</sup> for more clarity or to provide links to relevant provisions in the Code.

## ISRE 2400 (Revised)

28. Paragraph 55 of ISRE 2400 (Revised) broadly applies to the use of work performed by others (i.e., other practitioners or experts). It indicates that, in the course of performing the review, it may be necessary for the practitioner to use the work of an individual or organization possessing expertise in a field other than accounting or assurance. There is no requirement for the practitioner to evaluate the CCO of the expert. If the practitioner uses work performed by an expert, the practitioner is required to take appropriate steps to be satisfied that the work performed is adequate for the practitioner’s purposes.
29. The IAASB was of the view that, while the broad nature of the requirement in paragraph 55 is different from the requirements related to experts in other IAASB standards, proposing no targeted amendments to ISRE 2400 (Revised) would be inconsistent with the proposed amendments to ISA 620 and the other standards. Therefore, the IAASB proposed adding application material (see paragraph A97C in the ED), similar to proposed paragraph A19A in ISA 620, to provide a bridge to the Code provisions indicating circumstances in which relevant ethical requirements may prohibit the auditor from using the work of an auditor’s expert.

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<sup>6</sup> International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to Review Historical Financial Statements*

<sup>7</sup> ISAE 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*

<sup>8</sup> International Standard on Related Services (ISRS) 4400 (Revised), *Agreed-upon Procedures Engagements*

## ISAE 3000 (Revised)

30. The definition of “practitioner’s expert” in paragraph 12(s) of ISAE 3000 (Revised) is aligned with the definitions in the Code and is consistent with the definition of “auditor’s expert” in ISA 620. Therefore, the IAASB proposed no amendments to the definition.
31. Paragraph 52 of ISAE 3000 (Revised) is a conditional requirement for circumstances in which the work of a practitioner’s expert is to be used, and is consistent with the core requirements in paragraphs 9–12 of ISA 620. Therefore, the IAASB proposed targeted amendments to the application material in ISAE 3000 (Revised) similar to those proposed for ISA 620.

## ISRS 4400 (Revised)

32. The definition of “practitioner’s expert” in paragraph 13(i) of ISRS 4400 (Revised) is aligned with the definitions in the Code and is consistent with the definition of “auditor’s expert” in ISA 620. Therefore, the IAASB proposed no amendments to the definition.
33. Paragraph 29 of ISRS 4400 (Revised) is a conditional requirement for the practitioner to evaluate the CCO of a practitioner’s expert if the work of that expert is to be used. Therefore, the IAASB proposed to add application material (paragraph A47A in the ED) indicating circumstances in which relevant ethical requirements may prohibit the practitioner from using the work of a practitioner’s external expert.

*Summary of Comments Received on Exposure*

34. A substantial majority of respondents agreed 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 Code provisions. Specific comments and suggestions often related to the same themes noted in the comments on ISA 620, including the following:
  - (a) Adding a requirement equivalent to proposed paragraph 8(f) of ISA 620 to enhance the consistency of requirements across the IAASB standards.
  - (b) With respect to ISRE 2400 (Revised), aligning with the “multi-step approach” in ISA 620 i.e., a requirement to first evaluate the CCO of the expert and then evaluate the adequacy of the expert’s work.
  - (c) Adding an explicit requirement that describes the circumstances in which the auditor is prohibited from using the work of an auditor’s external expert, noting that this would enhance the consistency of requirements across the IAASB standards.
  - (d) Clarifying the availability of a threats and safeguards approach when evaluating the objectivity of an external expert.

*IAASB Decisions*

35. The IAASB considered respondents’ comments on the proposed narrow-scope amendments to the other IAASB standards in the context of the comments on, and the agreed revisions to, the narrow-scope amendments to ISA 620. Accordingly, the IAASB:
  - (a) Added a conditional requirement in paragraph 55 of ISRE 2400 (Revised) for the practitioner, with respect to the work of an expert, to evaluate whether the expert has the necessary CCO

for the practitioner's purposes. A second conditional requirement was added to explicitly prohibit the use of the work of the expert if the practitioner concludes that the expert does not have the necessary CCO for the practitioner's purposes. These two conditional requirements are consistent with the "multi-step approach" in ISA 620.

- (b) Added requirements in paragraph 52A of ISAE 3000 (Revised) and paragraph 29A of ISRS 4400 (Revised) to mirror the requirement in paragraph 9A of ISA 620.
- (c) Revised the application material in ISRE 2400 (Revised), ISAE 3000 (Revised) and ISRS 4400 (Revised) consistent with the changes to the application material in ISA 620.
- (d) Added application material references in the definitions of practitioner's expert in ISAE 3000 (Revised) and ISRS 4400 (Revised), consistent with the reference added to the definition of auditor's expert in ISA 620.

## Section F – Other Matters

- 36. The IAASB acknowledged comments from respondents related to the use of the work of an expert in an interim review engagement and noted that those comments would be taken into account as part of the IAASB's current project to revise ISRE 2410.<sup>9</sup>
- 37. Respondents had requests for guidance on documentation, including in relation to the evaluation of the objectivity of the external expert, as well as general requests for additional guidance to support the implementation of the narrow-scope amendments. A few respondents also noted the need for a cost-benefit analysis for IAASB projects.
- 38. The IAASB was of the view that no specific documentation requirements are needed in ISA 620 or the other IAASB standards addressed in the project. The nature and extent of documentation is a matter of professional judgment for auditors and practitioners. For example, for audit engagements, ISA 230<sup>10</sup> addresses documentation of significant matters arising during the audit, the conclusions reached thereon, and significant professional judgments made in reaching those conclusions.
- 39. IAASB staff will continue to coordinate with IESBA staff regarding non-authoritative materials relating to using the work of an external expert. In addition, the IAASB determined that the need for additional guidance or examples may be explored through the IAASB's engagement with the [IAASB-JSS Liaison Group](#), regulators and firms.
- 40. With respect to cost-benefit analyses, IAASB and IESBA leadership are aware of better understanding the impacts of their standard-setting actions. Actions in this regard include both Boards prospectively being more explicit in inviting all respondents to provide insight on the implications or effects of implementing a proposed new or revised standard.

## Section G – Effective Date

### *Background and Summary of Comments Received on Exposure*

- 41. When developing the ED, the IAASB Board believed that there was a public interest benefit in aligning the effective date of the proposed IAASB narrow-scope amendments with the effective date of the revised Code provisions related to using the work of an external expert, which is December 15, 2026.

<sup>9</sup> ISRE 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*

<sup>10</sup> ISA 230, *Audit Documentation*

Given the objective of the project and the related narrow-scope amendments, the Board proposed an implementation period of approximately 12 months after the Public Interest Oversight Board's (PIOB) process of certification of the final narrow-scope amendments.

42. A substantial majority of the respondents that commented on the effective date agreed with the proposed implementation period of approximately 12 months after the PIOB's certification of the final narrow-scope amendments. However, some respondents were of the view that 12 months is too short considering the implementation efforts that would be needed, such as translation and training, noting that 18 months or 24 months would be more appropriate to allow for proper implementation without compromising the quality of audit or other services.

#### *IAASB Decisions*

43. The IAASB noted the support from respondents, including the MG member, for aligning the effective date of the narrow-scope amendments to IAASB standards with the effective date of the revised Code provisions. After considering the various comments from respondents about the need for sufficient time for translation, revisions to firm methodologies, and training, the IAASB remained of the view that an implementation period of about 12 months after the PIOB's certification is appropriate given the narrow-scope nature of the amendments, along with efforts that would already be underway to implement the revised Code provisions related to using the work of an external expert.
44. Accordingly, the IAAAB decided that the narrow-scope amendments should be effective for:
  - Audits and reviews of financial statements for periods beginning on or after December 15, 2026; and
  - Other assurance and related services engagements beginning on or after December 15, 2026.

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