AASB
Auditing and Assurance Standards Board

Use of Experts
Proposed Narrow-scope Amendments Related to the IAASB's Using the Work of an External Expert Project

Responses to Exposure Draft

May 2025

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CHARTERED PROFESSIONAL ACCOUNTANTS

July 25, 2025

Karen DeGiobbi, CPA, CA
Director, Auditing and Assurance Standards
Auditing and Assurance Standards Board
145 King St West, Suite 500,
Toronto, ON M5H 1J8

sent via email

Re: Exposure Draft, Use of Experts – Proposed Narrow-scope Amendments Related to the IAASB's Using the Work of an External Expert Project

On behalf of the Standards and Ethics Consultation Group (Working Group) of CPA Manitoba, CPA New Brunswick, CPA Newfoundland and Labrador, CPA Nova Scotia, and CPA Saskatchewan, we appreciate the opportunity to provide feedback on the Auditing and Assurance Standards Board (AASB)'s Canadian Wraparound Exposure Draft on the Use of Experts, Proposed Narrow-scope Amendments Related to the IAASB's Using the Work of an External Expert Project.

EXPOSURE DRAFT RESPONSE

There were three Working Group participants who participated in this project.

Two of the participants agreed on the following comments:

- Question 1 – agree, no Canadian amendments required
- Question 2 – agree, the changes should also be made in CSAE 3001
- Question 3 – agree, the changes should also be made to CSRE 2400
- Question 4 – no concerns with the proposed effective date to agree with the date chosen for the IAASB revisions
- Question 5 – no reason to believe the proposals would create implementation challenges. The proposals will assist with the resolution of challenges that a practitioner may encounter in dealing with experts rather than creating additional implementation challenges.

The remaining participant did not have any specific comments to provide.

CONTACT INFORMATION

This specific Exposure Draft response has been submitted with contributions from the following individuals:

- Sheila Filion, FCPA, FCA
- Ross Harwood, FCPA
- Tanya Scott, CPA, CGA

If you require any clarification regarding this response, please contact the Working Group leader, Marilyn Flaman, CPA at rules@cpask.ca.

Regards,

Marilyn Flaman, CPA
Associate Director, CPD and Monitoring
mflaman@cpask.ca

Institute of Chartered Professional Accountants of Saskatchewan
101 4581 Parliament Ave Regina SK CANADA S4W 0G3
Main: 306 359.0272 Direct: 306 337.2837 Fax: 306 347.8580
www.cpask.ca