

International Ethics Standards Board for Accountants (IESBA)
Attn. Gabriela Figueiredo Dias, Chair

Submitted via the IESBA website

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Subject: IESBA Request for Input: ED Using the Work of an External Expert

Date	RE	Our Ref	Attachment	Direct-dial
May 7, 2024	IESBA ED Using the Work of an External Expert	MD	Request for Specific Comments	+31 88 496 0254

Dear Gabriela,

The NBA welcomes the opportunity to respond to the Exposure Draft Using the Work of an External Expert.

We understand to note that with this ED, IESBA addresses Professional accountants (PA) and sustainability assurance practitioners (SAP) increasingly use the work of external experts in areas such as technology and sustainability. In this regard, we welcome IESBA's decision to address ethics implications of using experts in professional engagements.

In addition to the response of Accountancy Europe we would like to add some comments. Like Accountancy Europe, we have strong concerns about the specific requirements proposed in the exposure draft. We believe that the current text of the exposure draft is insufficiently implementable.

We also believe that the term 'scalability' in Accountancy Europe's response may not be the most appropriate word to be used, since that typically is used to describe how standards and the code are to be applied by SMPs and for services delivered to SMEs. We intend to convey a different concept here.

For further information on this letter, please contact Martijn Duffels via e-mail at m.duffels@nba.nl.

Yours sincerely,
NBA, Royal Netherlands Institute of Chartered Accountants,

Signed by



Anton Dieleman
Chair of the Dutch Ethics and Assurance
Standards Board

Koninklijke Nederlandse
Beroepsorganisatie
van Accountants



Annex - Request for Specific Comments

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Glossary

Do respondents support the proposals set out in the glossary concerning the proposed new and revised definitions?

Yes, we broadly support the definitions except for our considerations mentioned below. For further explanation, we refer to the letter from Accountancy Europe dated April 30, 2024.

Evaluation of CCO for all Professional Services and Activities

Do respondents support the approach regarding evaluating an external expert's competence, capabilities and objectivity? Are there other considerations that should be incorporated in the evaluation of CCO specific to PAIBs, PAPPs and SAPs?

No, we do not support IESBA's approach. For further explanation, we refer to the letter from Accountancy Europe dated April 30, 2024.

Do respondents agree that if an external expert is not competent, capable or objective, the Code should prohibit the PA or SAP from using their work?

No, we do not agree with the prohibition because it assumes that the evaluation of CCO is a binary test and proposed provisions do not allow for any alternatives. For further explanation, we refer to the letter from Accountancy Europe dated April 30, 2024.

Evaluation of CCO for Audit or Other Assurance Engagements

In the context of an audit or other assurance (including sustainability assurance) engagement, do respondents agree that the additional provisions relating to evaluating an external expert's objectivity introduce an appropriate level of rigor to address the heightened public interest expectations concerning external experts? If not, what other considerations would help to address the heightened public interest expectations?

No, we do not agree that the provisions are responsive to the public interest. For further explanation, we refer to the letter from Accountancy Europe dated April 30, 2024.

Potential Threats Arising from Using the Work of an External Expert

Do respondents support the provisions that guide PAs or SAPs in applying the conceptual framework when using the work of an external expert? Are there other considerations that should be included?

Although we agree that additional threats may be relevant when using the work of an expert, we are not sure if proposed provisions add value since the conceptual framework already includes general requirements and guidance in identifying, evaluating and addressing the threats to compliance with fundamental principles. For further explanation, we refer to the letter from Accountancy Europe dated April 30, 2024.

