

NON-ASSURANCE SERVICES (NAS) – MAPPING TABLE COMPARISON OF EXTANT AND REVISED PROVISIONS

As of March 2021

Note: This Mapping Table has been prepared by the Staff of the International Ethics Standards Board for Accountants® (IESBA) for information only. It is intended to assist readers in their review of the revised NAS provisions. The extant paragraphs in this table refer to the *International Code of Professional Accountants (including International Independence Standards)* as revised by the January 2020 Pronouncement, [Revisions to Part 4B of the Code to Reflect Terms and Concepts Used in ISAE 3000 \(Revised\)](#) and the October 2020 Pronouncement, [Revisions to the Code to Promote the Role and Mindset Expected of Professional Accountants](#). The document includes:

- Revisions to Part 4A, Section 600¹ (see pages 1 to 96).
- Conforming amendments to certain paragraphs in Part 4A, Section 400² (see pages 96 to 107).
- Consequential amendments to certain paragraphs in revised Part 4B, Section 950³ (see pages 108 to 119).
- Conforming amendments to certain paragraphs in revised Part 4B, Section 900⁴ (see pages 119 to 130).
- Conforming amendment to paragraph R525.4 of Section 525⁵ (see page 131).

When applicable, the explanation in the “Comments” column highlight the changes to the extant Code.

1. Revisions to Part 4A, Section 600

Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)		Comments
Section 600 Provision of Non-assurance Services to an Audit Client				
600.1	Firms are required to comply with the fundamental principles, be independent, and	600.1	Firms are required to comply with the fundamental principles, be independent, and	No change

¹ Part 4A – Independence for Audit and Review Engagements, Section 600, *Provision of Non-assurance Services to an Audit Client*

² Part 4A, Section 400, *Applying the Conceptual Framework to Independence for Audit and Review Engagements*

³ Part 4B – Independence for Assurance Engagements Other than Audit and Review Engagements, Section 950, *Provision of Non-assurance Services to Assurance Clients Other Than Audit and Review Engagement Clients*

⁴ Part 4B, Section 900, *Applying the Conceptual Framework to Independence for Assurance Engagements Other Than Audit and Review Engagements*

⁵ Part 4A, Section 525, *Temporary Loan Assignments*

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
	apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence.	apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence.	
600.2	Firms and network firms might provide a range of non-assurance services to their audit clients, consistent with their skills and expertise. Providing non-assurance services to audit clients might create threats to compliance with the fundamental principles and threats to independence.	600.2 Firms and network firms might provide a range of non-assurance services to their audit clients, consistent with their skills and expertise. Providing non-assurance services to audit clients might create threats to compliance with the fundamental principles and threats to independence.	No change
600.3	This section sets out requirements and application material relevant to applying the conceptual framework to identify, evaluate and address threats to independence when providing non-assurance services to audit clients. The subsections that follow set out specific requirements and application material relevant when a firm or network firm provides certain non-assurance services to audit clients and indicate the types of threats that might be created as a result. Some of the subsections include requirements that expressly prohibit a firm or network firm from providing certain services to an audit client in certain circumstances because the threats created cannot be addressed by applying safeguards.	<p>600.3 This section sets out requirements and application material relevant to applying the conceptual framework to identify, evaluate and address threats to independence when providing non-assurance services to audit clients. The subsections that follow set out specific requirements and application material that are relevant when a firm or a network firm provides certain types of non-assurance services to audit clients and indicate the types of threats that might be created as a result.</p> <p>600.4 Some subsections include requirements that expressly prohibit a firm or a network firm from providing certain services to an audit client because the threats created cannot be eliminated and safeguards are not capable of</p>	Slight refinements to: (i) acknowledge new requirements, including the introduction of self-review prohibition in general provisions; and (ii) emphasize that the conceptual framework and the general provisions of Section 600 apply when specific requirements and application material are not included.

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		being applied to reduce the threats to an acceptable level.	
R600.4	Before a firm or a network firm accepts an engagement to provide a non-assurance service to an audit client, the firm shall determine whether providing such a service might create a threat to independence.	R600.8 Before a firm or a network firm accepts an engagement to provide a non-assurance service to an audit client, the firm shall apply the conceptual framework to identify, evaluate and address any threat to independence that might be created by providing that service.	Refinements to clarify firm responsibility before undertaking NAS
600.4 A1	The requirements and application material in this section assist the firm in analyzing certain types of non-assurance services and the related threats that might be created if a firm or network firm provides non-assurance services to an audit client.	600.3 This section sets out requirements and application material relevant to applying the conceptual framework to identify, evaluate and address threats to independence when providing non-assurance services to audit clients. The subsections that follow set out specific requirements and application material that are relevant when a firm or a network firm provides certain types of non-assurance services to audit clients and indicate the types of threats that might be created as a result. When providing a non-assurance service for which there are no specific requirements and application material in the Code, the conceptual framework and the general provisions in this section apply.	Repositioned as introductory material

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
600.4 A2	New business practices, the evolution of financial markets and changes in information technology, are among the developments that make it impossible to draw up an all-inclusive list of non-assurance services that might be provided to an audit client. As a result, the Code does not include an exhaustive list of all non-assurance services that might be provided to an audit client.	600.5 New business practices, the evolution of financial markets and changes in technology are some developments that make it impossible to draw up an all-inclusive list of non-assurance services that firms and network firms might provide to an audit client. The conceptual framework and the general provisions in this section apply when a firm proposes to a client to provide a non-assurance service for which there are no specific requirements and application material.	Refinements to: (i) drop the word “information” from “information technology”; (ii) replaced last sentence in extant with a reference to the application of the conceptual framework.
n/a	n/a	600.6 A1 Paragraphs R100.6 to 100.7 A1 set out requirements and application material relating to compliance with the Code. If there are laws and regulations in a jurisdiction relating to the provision of non-assurance services to audit clients that differ from or go beyond those set out in this section, firms providing non-assurance services to which such provisions apply need to be aware of those differences and comply with the more stringent provisions.	New application material
n/a	n/a	600.9 A1 A description of the categories of threats that might arise when a firm or a network firm provides a non-assurance service to an audit client is set out in paragraph 120.6 A3.	New application material

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<p>600.5 A1</p> <p>Factors that are relevant in evaluating the level of threats created by providing a non-assurance service to an audit client include:</p> <ul style="list-style-type: none"> • The nature, scope and purpose of the service. • The degree of reliance that will be placed on the outcome of the service as part of the audit. • The legal and regulatory environment in which the service is provided. • Whether the outcome of the service will affect matters reflected in the financial statements on which the firm will express an opinion, and, if so: <ul style="list-style-type: none"> ○ The extent to which the outcome of the service will have a material effect on the financial statements. ○ The degree of subjectivity involved in determining the appropriate amounts or treatment for those matters reflected in the financial statements. • The level of expertise of the client's management and employees with respect to the type of service provided. 	<p>600.9 A2</p> <p>Factors that are relevant in identifying the different threats that might be created by providing a non-assurance service to an audit client, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The nature, scope, intended use and purpose of the service. • The manner in which the service will be provided, such as the personnel to be involved and their location. • The legal and regulatory environment in which the service is provided. • Whether the client is a public interest entity. • The level of expertise of the client's management and employees with respect to the type of service provided. • The extent to which the client determines significant matters of judgment. (Ref: Para. R400.13 to R400.14). • Whether the outcome of the service will affect the accounting records or matters reflected in the financial statements on 	<ul style="list-style-type: none"> • Lead in now emphasizes the factors are also relevant in identifying the different threats • Factors in 2nd and last bullet are new • Factors reordered

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<ul style="list-style-type: none"> • The extent of the client’s involvement in determining significant matters of judgment. • The nature and extent of the impact of the service, if any, on the systems that generate information that forms a significant part of the client’s: <ul style="list-style-type: none"> ○ Accounting records or financial statements on which the firm will express an opinion. ○ Internal controls over financial reporting. • Whether the client is a public interest entity. For example, providing a non-assurance service to an audit client that is a public interest entity might be perceived to result in a higher level of a threat. 	<p>which the firm will express an opinion, and, if so:</p> <ul style="list-style-type: none"> ○ The extent to which the outcome of the service will have a material effect on the financial statements. ○ The degree of subjectivity involved in determining the appropriate amounts or treatment for those matters reflected in the financial statements. <ul style="list-style-type: none"> • The nature and extent of the impact of the service, if any, on the systems that generate information that forms a significant part of the client’s: <ul style="list-style-type: none"> ○ Accounting records or financial statements on which the firm will express an opinion. ○ Internal controls over financial reporting. • The degree of reliance that will be placed on the outcome of the service as part of the audit. • The fee relating to the provision of the non-assurance service. 	

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600.5 A2	Subsections 601 to 610 include examples of additional factors that are relevant in evaluating the level of threats created by providing the non-assurance services set out in those subsections.	600.9 A3 Subsections 601 to 610 include examples of additional factors that are relevant in identifying threats to independence created by providing certain non-assurance services, and evaluating the level of such threats.	<ul style="list-style-type: none"> Emphasizes that the factors are also relevant in identifying threats
n/a	n/a	600.11 A1 Providing advice and recommendations might create a self-review threat. Whether providing advice and recommendations creates a self-review threat involves making the determination set out in paragraph R600.14. Where the audit client is not a public interest entity and a self-review threat is identified, the firm is required to apply the conceptual framework to evaluate and address the threat. If the audit client is a public interest entity, paragraphs R600.16 and R600.17 apply.	New application material
600.5 A3	Subsections 601 to 610 refer to materiality in relation to an audit client's financial statements. The concept of materiality in relation to an audit is addressed in ISA 320, <i>Materiality in Planning and Performing an Audit</i> , and in relation to a review in ISRE 2400 (Revised), <i>Engagements to Review Historical Financial Statements</i> . The determination of materiality involves the exercise of professional judgment and is impacted by both quantitative and	600.10 A1 Materiality is a factor that is relevant in evaluating threats created by providing a non-assurance service to an audit client. Subsections 601 to 610 refer to materiality in relation to an audit client's financial statements. The concept of materiality in relation to an audit is addressed in ISA 320, <i>Materiality in Planning and Performing an Audit</i> , and in relation to a review in ISRE 2400 (Revised), <i>Engagements to Review Historical Financial Statements</i> . The	<p>Added introductory sentence in lead-in to clarify the relevance of materiality.</p> <p>New paragraph to explain the interaction between materiality and the express prohibition of a NAS to an audit client.</p>

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	<p>determination of materiality involves the exercise of professional judgment and is impacted by both quantitative and qualitative factors. It is also affected by perceptions of the financial information needs of users.</p> <p>600.10 A2 Where the Code expressly prohibits the provision of a non-assurance service to an audit client, a firm or a network firm is not permitted to provide that service, regardless of the materiality of the outcome or results of the non-assurance service on the financial statements on which the firm will express an opinion.</p>	
600.5 A4	<p>R600.12 When a firm or a network firm provides multiple non-assurance services to an audit client, the firm shall consider whether, in addition to the threats created by each service individually, the combined effect of such services creates or impacts threats to independence.</p> <p>600.12 A1 In addition to paragraph 600.9 A2, factors that are relevant in a firm's evaluation of the level of threats to independence created where multiple non-assurance services are provided to an audit client might include whether:</p> <ul style="list-style-type: none"> • The combined effect of providing multiple services increases the level of threat 	<ul style="list-style-type: none"> • Application material elevated to a requirement supported by new application material

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		<p>created by each service assessed individually.</p> <ul style="list-style-type: none"> • The combined effect of providing multiple services increases the level of any threat arising from the overall relationship with the audit client. 	
n/a	n/a	<p>600.13 A1 When a firm or a network firm provides a non-assurance service to an audit client, there might be a risk of the firm auditing its own or the network firm’s work, thereby giving rise to a self-review threat. A self-review threat is the threat that a firm or a network firm will not appropriately evaluate the results of a previous judgment made or an activity performed by an individual within the firm or network firm as part of a non-assurance service on which the audit team will rely when forming a judgment as part of an audit.</p> <p>R600.14 Before providing a non-assurance service to an audit client, a firm or a network firm shall determine whether the provision of that service might create a self-review threat by evaluating whether there is a risk that:</p> <ul style="list-style-type: none"> (a) The results of the service will form part of or affect the accounting records, the internal controls over financial reporting, 	<p>New provisions to determine whether an identified threat relates to self-review. Applicable to all audit clients.</p>

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		<p style="text-align: center;">or the financial statements on which the firm will express an opinion; and</p> <p>(b) In the course of the audit of those financial statements on which the firm will express an opinion, the audit team will evaluate or rely on any judgments made or activities performed by the firm or network firm when providing the service.</p>	
n/a	n/a	<p>600.15 A1 When the audit client is a public interest entity, stakeholders have heightened expectations regarding the firm's independence. These heightened expectations are relevant to the reasonable and informed third party test used to evaluate a self-review threat created by providing a non-assurance service to an audit client that is a public interest entity.</p> <p>600.15 A2 Where the provision of a non-assurance service to an audit client that is a public interest entity creates a self-review threat, that threat cannot be eliminated, and safeguards are not capable of being applied to reduce that threat to an acceptable level.</p> <p>R600.16 A firm or a network firm shall not provide a non-assurance service to an audit client that is a public interest entity if the provision of that</p>	New provisions, including the self-review threat prohibition. Applicable to audit clients that are PIEs only.

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	<p>service might create a self-review threat in relation to the audit of the financial statements on which the firm will express an opinion. (Ref: Para. 600.13 A1 and R600.14).</p>	
	<p>R600.17 As an exception to paragraph R600.16, a firm or a network firm may provide advice and recommendations to an audit client that is a public interest entity in relation to information or matters arising in the course of an audit provided that the firm:</p> <p>(a) Does not assume a management responsibility (Ref: Para. R400.13 and R400.14); and</p> <p>(b) Applies the conceptual framework to identify, evaluate and address threats, other than self-review threats, to independence that might be created by the provision of that advice.</p> <p>600.17 A1 Examples of advice and recommendations that might be provided in relation to information or matters arising in the course of an audit include:</p> <ul style="list-style-type: none"> • Advising on accounting and financial reporting standards or policies and 	<p>New requirement to explain that advice and recommendations in relation to information or matters arising in the course of an audit are not prohibited.</p> <p>New application material, adapted from extant paragraphs 601.3 A3 and 601.3 A4.</p>

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		<p>financial statement disclosure requirements.</p> <ul style="list-style-type: none"> • Advising on the appropriateness of financial and accounting control and the methods used in determining the stated amounts in the financial statements and related disclosures. • Proposing adjusting journal entries arising from audit findings. • Discussing findings on internal controls over financial reporting and processes and recommending improvements. • Discussing how to resolve account reconciliation problems. • Advising on compliance with group accounting policies. 	
600.6 A1	Subsections 601 to 610 include examples of actions, including safeguards, that might address threats to independence created by providing those non-assurance services when threats are not at an acceptable level. Those examples are not exhaustive.	600.18 A1 Paragraphs R120.10 to 120.10 A2 include a requirement and application material that are relevant when addressing threats to independence, including a description of safeguards.	No substantive change. The description of safeguards in now incorporated by reference to minimize repeating material in the conceptual framework

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600.6 A2	Some of the subsections include requirements that expressly prohibit a firm or network firm from providing certain services to an audit client in certain circumstances because the threats created cannot be addressed by applying safeguards.	600.4 Some subsections include requirements that expressly prohibit a firm or a network firm from providing certain services to an audit client because the threats created cannot be eliminated and safeguards are not capable of being applied to reduce the threats to an acceptable level.	No substantive change
600.6 A3	Paragraph 120.10 A2 includes a description of safeguards. In relation to providing non-assurance services to audit clients, safeguards are actions, individually or in combination, that the firm takes that effectively reduce threats to independence to an acceptable level. In some situations, when a threat is created by providing a non-assurance service to an audit client, safeguards might not be available. In such situations, the application of the conceptual framework set out in Section 120 requires the firm to decline or end the non-assurance service or the audit engagement.	600.18 A1 Paragraphs R120.10 to 120.10 A2 include a requirement and application material that are relevant when addressing threats to independence, including a description of safeguards.	<ul style="list-style-type: none"> • The description of safeguards is now incorporated by reference to minimize repeating material in the conceptual framework • Improved application material for addressing threats that more closely aligns to R120.10 to 120.10 A2
n/a	n/a	600.18 A2 Threats to independence created by providing a non-assurance service or multiple services to an audit client vary depending on the facts and circumstances of the audit engagement and the	New application material

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		<p>nature of the service. Such threats might be addressed by applying safeguards or by adjusting the scope of the proposed service.</p> <p>600.18 A3 Examples of actions that might be safeguards to address such threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed. • Obtaining pre-clearance of the outcome of the service from an appropriate authority (for example, a tax authority). <p>600.18 A4 Safeguards might not be available to reduce the threats created by providing a non-assurance service to an audit client to an acceptable level. In such a situation, the application of the conceptual framework requires the firm or network firm to:</p> <ul style="list-style-type: none"> (a) Adjust the scope of the proposed service to eliminate the circumstances that are creating the threats; (b) Decline or end the service that creates the threats that cannot be eliminated or reduced to an acceptable level; or (c) End the audit engagement. 	
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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
R600.7	A firm or a network firm shall not assume a management responsibility for an audit client.	R400.13 A firm or a network firm shall not assume a management responsibility for an audit client.	Repositioned, no change
600.7 A1	Management responsibilities involve controlling, leading and directing an entity, including making decisions regarding the acquisition, deployment and control of human, financial, technological, physical and intangible resources.	400.13 A1 Management responsibilities involve controlling, leading and directing an entity, including making decisions regarding the acquisition, deployment and control of human, financial, technological, physical and intangible resources.	Repositioned, no change
600.7 A2	Providing a non-assurance service to an audit client creates self-review and self-interest threats if the firm or network firm assumes a management responsibility when performing the service. Assuming a management responsibility also creates a familiarity threat and might create an advocacy threat because the firm or network firm becomes too closely aligned with the views and interests of management.	400.13 A2 When a firm or a network firm assumes a management responsibility for an audit client, self-review, self-interest and familiarity threats are created. Assuming a management responsibility might also create an advocacy threat because the firm or network firm becomes too closely aligned with the views and interest of management.	Repositioned and reflects minor drafting refinements
600.7 A3	Determining whether an activity is a management responsibility depends on the circumstances and requires the exercise of professional judgment. Examples of activities that would be considered a management responsibility include: <ul style="list-style-type: none"> • Setting policies and strategic direction. • Hiring or dismissing employees. 	400.13 A3 Determining whether an activity is a management responsibility depends on the circumstances and requires the exercise of professional judgment. Examples of activities that would be considered a management responsibility include: <ul style="list-style-type: none"> • Setting policies and strategic direction. • Hiring or dismissing employees. 	Repositioned, no change

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<ul style="list-style-type: none"> • Directing and taking responsibility for the actions of employees in relation to the employees' work for the entity. • Authorizing transactions. • Controlling or managing bank accounts or investments. • Deciding which recommendations of the firm or network firm or other third parties to implement. • Reporting to those charged with governance on behalf of management. • Taking responsibility for: <ul style="list-style-type: none"> ○ The preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. ○ Designing, implementing, monitoring or maintaining internal control. 	<ul style="list-style-type: none"> • Directing and taking responsibility for the actions of employees in relation to the employees 'work for the entity. • Authorizing transactions. • Controlling or managing bank accounts or investments. • Deciding which recommendations of the firm or network firm or other third parties to implement. • Reporting to those charged with governance on behalf of management. • Taking responsibility for: <ul style="list-style-type: none"> ○ The preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. ○ Designing, implementing, monitoring or maintaining internal control. 	
600.7 A4	400.13 A4 Subject to compliance with paragraph R400.14, providing advice and recommendations to assist the management of an audit client in discharging its responsibilities is not assuming	<ul style="list-style-type: none"> • Extant 600.7 A4 is repositioned to S400 with a minor refinement to incorporate by

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	<p style="text-align: center;">a management responsibility. The provision of advice and recommendations to an audit client might create a self-review threat and is addressed in Section 600.</p> <p>600.7 A1 When a firm or a network firm provides a non-assurance service to an audit client, there is a risk that the firm or network firm will assume a management responsibility unless the firm or network firm is satisfied that the requirements in paragraph R400.14 have been complied with.</p>	<p>reference advice and recommendations that might create a self-review threat</p> <ul style="list-style-type: none"> • Revised application material in S600 for providing advice and recommendation
<p>R600.8</p> <p>To avoid assuming a management responsibility when providing any non-assurance service to an audit client, the firm shall be satisfied that client management makes all judgments and decisions that are the proper responsibility of management. This includes ensuring that the client’s management:</p> <p>(a) Designates an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the client’s decisions and to oversee the services. Such an individual, preferably within senior management, would understand:</p> <p>(i) The objectives, nature and results of the services; and</p>	<p>R400.14</p> <p>When performing a professional activity for an audit client, the firm shall be satisfied that client management makes all judgments and decisions that are the proper responsibility of management. This includes ensuring that the client’s management:</p> <p>(a) Designates an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the client’s decisions and to oversee the activities. Such an individual, preferably within senior management, would understand:</p> <p>(i) The objectives, nature and results of the activities; and</p> <p>(ii) The respective client and firm or</p>	<ul style="list-style-type: none"> • Repositioned to S400 and the word “services” is replaced with “activities” • Revision to the lead in sentence to avoid the use of “To avoid assuming...”

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	<p>(ii) The respective client and firm or network firm responsibilities.</p> <p>However, the individual is not required to possess the expertise to perform or re-perform the services.</p> <p>(b) Provides oversight of the services and evaluates the adequacy of the results of the service performed for the client’s purpose.</p> <p>(c) Accepts responsibility for the actions, if any, to be taken arising from the results of the services.</p>	<p>network firm responsibilities.</p> <p>However, the individual is not required to possess the expertise to perform or re-perform the activities.</p> <p>(b) Provides oversight of the activities and evaluates the adequacy of the results of the activities performed for the client’s purpose.</p> <p>(c) Accepts responsibility for the actions, if any, to be taken arising from the results of the activities.</p>	
n/a	n/a	<p>All Audit Clients</p> <p>600.19 A1 Paragraphs 400.40 A1 and 400.40 A2 are relevant to a firm’s communication with those charged with governance in relation to the provision of non-assurance services.</p> <p>Audit Clients that are Public Interest Entities</p> <p>600.20 A1 Paragraphs R600.21 to R600.23 require a firm to communicate with those charged with governance of a public interest entity before the firm or network firm provides non-assurance services to entities within the corporate structure of which the public interest entity forms</p>	<p>New provisions relating to communication with TCWG</p>

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		<p>part that might create threats to the firm's independence from the public interest entity. The purpose of the communication is to enable those charged with governance of the public interest entity to have effective oversight of the independence of the firm that audits the financial statements of that public interest entity.</p> <p>600.20 A2 To facilitate compliance with such requirements, a firm might agree with those charged with governance of the public interest entity a process that addresses when and with whom the firm is to communicate. Such a process might:</p> <ul style="list-style-type: none"> • Establish the procedure for the provision of information about a proposed non-assurance service which might be on an individual engagement basis, under a general policy, or on any other agreed basis. • Identify the entities to which the process would apply, which might include other public interest entities within the corporate structure. • Identify any services that can be provided to the entities identified in paragraph R600.21 without specific 	

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	<p style="text-align: center;">approval of those charged with governance if they agree as a general policy that these services are not prohibited under this section and would not create threats to the firm’s independence or, if any such threats are created, they would be at an acceptable level.</p> <ul style="list-style-type: none"> • Establish how those charged with governance of multiple public interest entities within the same corporate structure have determined that authority for approving services is to be allocated. • Establish a procedure to be followed where the provision of information necessary for those charged with governance to evaluate whether a proposed service might create a threat to the firm’s independence is prohibited or limited by professional standards, laws or regulations, or might result in the disclosure of sensitive or confidential information. • Specify how any issues not covered by the process might be resolved. <p>R600.21 Before a firm that audits the financial statements</p>	

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		<p>of a public interest entity, or a network firm accepts an engagement to provide a non-assurance service to:</p> <p>(A) That public interest entity;</p> <p>(B) Any entity that controls, directly or indirectly, that public interest entity; or</p> <p>(C) Any entity that is controlled directly or indirectly by that public interest entity,</p> <p>the firm shall, unless already addressed when establishing a process agreed with those charged with governance:</p> <p>(a) Inform those charged with governance of the public interest entity that the firm has determined that the provision of the service:</p> <p style="padding-left: 40px;">(i) Is not prohibited; and</p> <p style="padding-left: 40px;">(ii) Will not create a threat to the firm’s independence as auditor of the public interest entity or that any identified threat is at an acceptable level or, if not, will be eliminated or reduced to an acceptable level; and</p> <p>(b) Provide those charged with governance of the public interest entity with</p>	

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		<p style="text-align: center;">information to enable them to make an informed assessment about the impact of the provision of the service on the firm's independence.</p> <p>600.21 A1 Examples of information that might be provided to those charged with governance of the public interest entity in relation to a particular non-assurance service include:</p> <ul style="list-style-type: none"> • The nature and scope of the service to be provided. • The basis and amount of the proposed fee. • Where the firm has identified any threats to independence that might be created by the provision of the proposed service, the basis for the firm's assessment that the threats are at an acceptable level or, if not, the actions the firm or network firm will take to eliminate or reduce any threats to independence to an acceptable level. • Whether the combined effect of providing multiple services creates threats to independence or changes the level of previously identified threats. 	

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		<p>R600.22 A firm or a network firm shall not provide a non-assurance service to any of the entities referred to in paragraph R600.21 unless those charged with governance of the public interest entity have concurred either under a process agreed with those charged with governance or in relation to a specific service with:</p> <ul style="list-style-type: none"> (a) The firm's conclusion that the provision of the service will not create a threat to the firm's independence as auditor of the public interest entity, or that any identified threat is at an acceptable level or, if not, will be eliminated, or reduced to an acceptable level; and (b) The provision of that service. 	
		<p>R600.23 As an exception to paragraphs R600.21 and R600.22, where a firm is prohibited by applicable professional standards, laws or regulations from providing information about the proposed non-assurance service to those charged with governance of the public interest entity, or where the provision of such information would result in disclosure of sensitive or confidential information, the firm may provide the proposed service provided that:</p>	

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		<p>(a) The firm provides such information as it is able without breaching its legal or professional obligations;</p> <p>(b) The firm informs those charged with governance of the public interest entity that the provision of the service will not create a threat to the firm's independence from the public interest entity, or that any identified threat is at an acceptable level or, if not, will be eliminated or reduced to an acceptable level; and</p> <p>(c) Those charged with governance do not disagree with the firm's conclusion in (b).</p> <p>R600.24 The firm or the network firm, having taken into account any matters raised by those charged with governance of the audit client that is a public interest entity or by the entity referred to in paragraph R600.21 that is the recipient of the proposed service, shall decline the non-assurance service or the firm shall end the audit engagement if:</p> <p>(a) The firm or the network firm is not permitted to provide any information to those charged with governance of the audit client that is a public interest entity, unless such a situation is addressed in a</p>	

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		<p>process agreed in advance with those charged with governance; or</p> <p>(b) Those charged with governance of an audit client that is a public interest entity disagree with the firm’s conclusion that the provision of the service will not create a threat to the firm’s independence from the client or that any identified threat is at an acceptable level or, if not, will be eliminated or reduced to an acceptable level.</p>	
R600.9	<p>A non-assurance service provided, either currently or previously, by a firm or a network firm to an audit client compromises the firm’s independence when the client becomes a public interest entity unless:</p> <p>(a) The previous non-assurance service complies with the provisions of this section that relate to audit clients that are not public interest entities;</p> <p>(b) Non-assurance services currently in progress that are not permitted under this section for audit clients that are public interest entities are ended before, or as soon</p>	<p>R600.25 A non-assurance service provided, either currently or previously, by a firm or a network firm to an audit client compromises the firm’s independence when the client becomes a public interest entity unless:</p> <p>(a) The previous non-assurance service complies with the provisions of this section that relate to audit clients that are not public interest entities;</p> <p>(b) Non-assurance services currently in progress that are not permitted under this section for audit clients that are public interest entities are ended before or, if that is not possible, as soon as</p>	<p>No substantive change, new supporting application material introduced</p>

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<p>as practicable after, the client becomes a public interest entity; and</p> <p>(c) The firm addresses threats that are created that are not at an acceptable level.</p>	<p>practicable after, the client becomes a public interest entity; and</p> <p>(c) The firm and those charged with governance of the client that becomes a public interest entity agree and take further actions to address any threats to independence that are not at an acceptable level.</p> <p>600.25 A1 Examples of actions that the firm might recommend to the audit client include engaging another firm to:</p> <ul style="list-style-type: none"> • Review or re-perform the affected audit work to the extent necessary. • Evaluate the results of the non-assurance service or re-perform the non-assurance service to the extent necessary to enable the other firm to take responsibility for the service. 	
<p>R600.10</p> <p>This section includes requirements that prohibit firms and network firms from assuming management responsibilities or providing certain non-assurance services to audit clients. As an exception to those requirements, a firm or network firm may assume management responsibilities or provide certain non-assurance services that would otherwise be prohibited to the</p>	<p>R600.26</p> <p>This section includes requirements that prohibit firms and network firms from providing certain non-assurance services to audit clients. As an exception to those requirements and the requirement in paragraph R400.13, a firm or a network firm may assume management responsibilities or provide certain non-assurance services that would</p>	<p>The words "...because the results of the services will not be subject to audit procedures..." are deleted in sub-bullet (iii) to reinforce the Board's position that materiality</p>

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<p>following related entities of the client on whose financial statements the firm will express an opinion:</p> <ul style="list-style-type: none"> (a) An entity that has direct or indirect control over the client; (b) An entity with a direct financial interest in the client if that entity has significant influence over the client and the interest in the client is material to such entity; or (c) An entity which is under common control with the client, <p>provided that all of the following conditions are met:</p> <ul style="list-style-type: none"> (i) The firm or a network firm does not express an opinion on the financial statements of the related entity; (ii) The firm or a network firm does not assume a management responsibility, directly or indirectly, for the entity on whose financial statements the firm will express an opinion; (iii) The services do not create a self-review threat because the results of the services will not be subject to audit procedures; and (iv) The firm addresses other threats created by providing such services that are not at an acceptable level. 	<p>otherwise be prohibited to the following related entities of the client on whose financial statements the firm will express an opinion:</p> <ul style="list-style-type: none"> (a) An entity that has direct or indirect control over the client; (b) An entity with a direct financial interest in the client if that entity has significant influence over the client and the interest in the client is material to such entity; or (c) An entity which is under common control with the client, <p>provided that all of the following conditions are met:</p> <ul style="list-style-type: none"> (i) The firm or a network firm does not express an opinion on the financial statements of the related entity; (ii) The firm or a network firm does not assume a management responsibility, directly or indirectly, for the entity on whose financial statements the firm will express an opinion; (iii) The services do not create a self-review threat; and (iv) The firm addresses other threats created by providing such services that are not at 	<p>is not a deciding factor in determining whether a self-review threat is created.</p> <p>Lead-in updated to reflect new positioning of management responsibility.</p>

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		an acceptable level.	
n/a	n/a	<p>600.27 A1 Documentation of the firm’s conclusions regarding compliance with this section in accordance with paragraphs R400.60 and 400.60 A1 might include:</p> <ul style="list-style-type: none"> • Key elements of the firm’s understanding of the nature of the non-assurance service to be provided and whether and how the service might impact the financial statements on which the firm will express an opinion. • The nature of any threat to independence that is created by providing the service to the audit client, including whether the results of the service will be subject to audit procedures. • The extent of management’s involvement in the provision and oversight of the proposed non-assurance service. • Any safeguards that are applied, or other actions taken to address a threat to independence. 	New application material

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		<ul style="list-style-type: none"> The firm's rationale for determining that the service is not prohibited and that any identified threat to independence is at an acceptable level. In relation to the provision of a proposed non-assurance service to the entities referred to in paragraph R600.21, the steps taken to comply with paragraphs R600.21 to R600.23. 	
SUBSECTION 601 – ACCOUNTING AND BOOKKEEPING SERVICES			
601.1	Providing accounting and bookkeeping services to an audit client might create a self-review threat.	601.4 A1 Providing accounting and bookkeeping services to an audit client creates a self-review threat when there is a risk that the results of the services will affect the accounting records or the financial statements on which the firm will express an opinion.	More specificity about likelihood of threat being created; "...might create a self-review threat" is changed to "...creates a self-review threat"
601.2	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing an audit client with accounting and bookkeeping services. This subsection includes requirements that prohibit firms and network firms	601.1 In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing accounting and bookkeeping services to an audit client.	No change in substance, 2 nd sentence that repeats material in 600.3 is dropped

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	from providing certain accounting and bookkeeping services to audit clients in some circumstances because the threats created cannot be addressed by applying safeguards.		
601.3 A1	<p>Accounting and bookkeeping services comprise a broad range of services including:</p> <ul style="list-style-type: none"> • Preparing accounting records and financial statements. • Recording transactions. • Payroll services. 	<p>601.3 A1 Accounting and bookkeeping services comprise a broad range of services including:</p> <ul style="list-style-type: none"> • Preparing accounting records or financial statements. • Recording transactions. • Providing payroll services. • Resolving account reconciliation problems. • Converting existing financial statements from one financial reporting framework to another. 	Expanded description of service; 4 th and 5 th bullets are new
601.3 A2	<p>Management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. These responsibilities include:</p> <ul style="list-style-type: none"> • Determining accounting policies and the accounting treatment in accordance with those policies. • Preparing or changing source documents or originating data, in electronic or other form, 	<p>601.2 A1 Management is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. These responsibilities include:</p> <ul style="list-style-type: none"> • Determining accounting policies and the accounting treatment in accordance with those policies. 	No change

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<p>evidencing the occurrence of a transaction. Examples include:</p> <ul style="list-style-type: none"> ○ Purchase orders. ○ Payroll time records. ○ Customer orders. <ul style="list-style-type: none"> ● Originating or changing journal entries. ● Determining or approving the account classifications of transactions. 	<ul style="list-style-type: none"> ● Preparing or changing source documents or originating data, in electronic or other form, evidencing the occurrence of a transaction. Examples include: <ul style="list-style-type: none"> ○ Purchase orders. ○ Payroll time records. ○ Customer orders. ● Originating or changing journal entries. ● Determining or approving the account classifications of transactions. 	
<p>601.3 A3</p> <p>The audit process necessitates dialogue between the firm and the management of the audit client, which might involve:</p> <ul style="list-style-type: none"> ● Applying accounting standards or policies and financial statement disclosure requirements. ● Assessing the appropriateness of financial and accounting control and the methods used in determining the stated amounts of assets and liabilities. ● Proposing adjusting journal entries. <p>These activities are considered to be a normal part of the audit process and do not usually create</p>	<p>600.17 A1</p> <p>Examples of advice and recommendations that might be provided in relation to information or matters arising in the course of an audit include:</p> <ul style="list-style-type: none"> ● Advising on accounting and financial reporting standards or policies and financial statement disclosure requirements. ● Advising on the appropriateness of financial and accounting control and the methods used in determining the stated amounts in the financial statements and related disclosures. 	<p>Material in extant paragraphs 601.3 A3 and 601.3 A4 are merged and refined</p> <p>Repositioned to section S600</p>

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	threats as long as the client is responsible for making decisions in the preparation of accounting records and financial statements.	<ul style="list-style-type: none"> • Proposing adjusting journal entries arising from audit findings. • Discussing findings on internal controls over financial reporting and processes and recommending improvements. • Discussing how to resolve account reconciliation problems. • Advising on compliance with group accounting policies. 	
601.3 A4	<p>Similarly, the client might request technical assistance on matters such as resolving account reconciliation problems or analyzing and accumulating information for regulatory reporting. In addition, the client might request technical advice on accounting issues such as the conversion of existing financial statements from one financial reporting framework to another. Examples include:</p> <ul style="list-style-type: none"> • Complying with group accounting policies. • Transitioning to a different financial reporting framework such as International Financial Reporting Standards. <p>Such services do not usually create threats provided neither the firm nor network firm assumes a management responsibility for the client.</p>		
601.4 A1	<p>Accounting and bookkeeping services that are routine or mechanical in nature require little or no professional judgment. Some examples of these services are:</p> <ul style="list-style-type: none"> • Preparing payroll calculations or reports based on client-originated data for approval 	<p>601.4 A1 Accounting and bookkeeping services that are routine or mechanical:</p> <p>(a) Involve information, data or material in relation to which the client has made any</p>	Under extant Code, permissible for all audit clients; NAS revisions allow only for non-PIEs

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<p>and payment by the client.</p> <ul style="list-style-type: none"> • Recording recurring transactions for which amounts are easily determinable from source documents or originating data, such as a utility bill where the client has determined or approved the appropriate account classification. • Calculating depreciation on fixed assets when the client determines the accounting policy and estimates of useful life and residual values. • Posting transactions coded by the client to the general ledger. • Posting client-approved entries to the trial balance. • Preparing financial statements based on information in the client-approved trial balance and preparing related notes based on client-approved records. 	<p>judgments or decisions that might be necessary; and</p> <p>(b) Require little or no professional judgment.</p> <p>601.5 A2 Examples of services that might be regarded as routine or mechanical include:</p> <ul style="list-style-type: none"> • Preparing payroll calculations or reports based on client-originated data for approval and payment by the client. • Recording recurring transactions for which amounts are easily determinable from source documents or originating data, such as a utility bill where the client has determined or approved the appropriate account classification. • Calculating depreciation on fixed assets when the client determines the accounting policy and estimates of useful life and residual values. • Posting transactions coded by the client to the general ledger. • Posting client-approved entries to the trial balance. • Preparing financial statements based on information in the client-approved trial 	<p>Clarifications added to what is considered routine or mechanical</p>

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		<p style="text-align: center;">balance and preparing related notes based on client-approved records.</p> <p>The firm or a network firm may provide such services to audit clients that are not public interest entities provided that the firm or network firm complies with the requirements of paragraph R400.14 to ensure that it does not assume a management responsibility in connection with the service and with the requirement in paragraph R601.5 (b).</p>	
R601.5	<p>A firm or a network firm shall not provide to an audit client that is not a public interest entity accounting and bookkeeping services including preparing financial statements on which the firm will express an opinion or financial information which forms the basis of such financial statements, unless:</p> <p>(a) The services are of a routine or mechanical nature; and</p> <p>(b) The firm addresses any threats that are created by providing such services that are not at an acceptable level.</p>	<p>R601.5</p> <p>A firm or a network firm shall not provide to an audit client that is not a public interest entity accounting and bookkeeping services, including preparing financial statements on which the firm will express an opinion or financial information which forms the basis of such financial statements, unless:</p> <p>(a) The services are of a routine or mechanical nature; and</p> <p>(b) The firm addresses any threats that are not at an acceptable level.</p>	Slight refinement in subparagraph (b)
601.5 A1	Examples of actions that might be safeguards to address a self-review threat created when providing accounting and bookkeeping services of	601.5 A3 Examples of actions that might be safeguards to address a self-review threat created when providing accounting and bookkeeping	No change

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<p>a routine and mechanical nature to an audit client include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed. 	<p>services of a routine or mechanical nature to an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed. 	
<p>R601.6 Subject to paragraph R601.7, a firm or a network firm shall not provide to an audit client that is a public interest entity accounting and bookkeeping services including preparing financial statements on which the firm will express an opinion or financial information which forms the basis of such financial statements.</p>	<p>R601.6 A firm or a network firm shall not provide accounting and bookkeeping services to an audit client that is a public interest entity.</p> <p>R601.7 As an exception to paragraph R601.6, a firm or a network firm may prepare statutory financial statements for a related entity of a public interest entity audit client included in subparagraph (c) or (d) of the definition of a related entity provided that:</p> <ul style="list-style-type: none"> (a) The audit report on the group financial statements of the public interest entity has been issued; (b) The firm or network firm does not assume management responsibility and applies the conceptual framework to identify, 	<p>Self-review threat prohibition – and related narrow exception to the prohibition in relation to the preparation of statutory financial statements for a related entity – are established for PIEs.</p>

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		<p>evaluate and address threats to independence;</p> <p>(c) The firm or network firm does not prepare the accounting records underlying the statutory financial statements of the related entity and those financial statements are based on client approved information; and</p> <p>(d) The statutory financial statements of the related entity will not form the basis of future group financial statements of that public interest entity.</p>	
R601.7	<p>As an exception to paragraph R601.6, a firm or network firm may provide accounting and bookkeeping services of a routine or mechanical nature for divisions or related entities of an audit client that is a public interest entity if the personnel providing the services are not audit team members and:</p> <p>(a) The divisions or related entities for which the service is provided are collectively immaterial to the financial statements on which the firm will express an opinion; or</p> <p>(b) The service relates to matters that are collectively immaterial to the financial statements of the division or related entity.</p>	n/a	Exception for divisions or related entities withdrawn

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SUBSECTION 602 – ADMINISTRATIVE SERVICES				
602.1	Providing administrative services to an audit client does not usually create a threat.	602.3 A1	Providing administrative services to an audit client does not usually create a threat when such services are clerical in nature and require little to no professional judgment.	More specificity about likelihood of threat being created
602.2	In addition to the specific application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing administrative services.	602.1	In addition to the specific application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing administrative services.	No change
602.3 A1	Administrative services involve assisting clients with their routine or mechanical tasks within the normal course of operations. Such services require little to no professional judgment and are clerical in nature.	602.2 A1	Administrative services involve assisting clients with their routine or mechanical tasks within the normal course of operations.	2 nd sentenced is repositioned to 602.3 A1
602.3 A2	Examples of administrative services include: <ul style="list-style-type: none"> • Word processing services. • Preparing administrative or statutory forms for client approval. • Submitting such forms as instructed by the client. 	602.2 A2	Examples of administrative services include: <ul style="list-style-type: none"> • Word processing or document formatting. • Preparing administrative or statutory forms for client approval. 	No change

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	<ul style="list-style-type: none"> Monitoring statutory filing dates, and advising an audit client of those dates. 		<ul style="list-style-type: none"> Submitting such forms as instructed by the client. Monitoring statutory filing dates and advising an audit client of those dates. 	
SUBSECTION 603 – VALUATION SERVICES				
603.1	Providing valuation services to an audit client might create a self-review or advocacy threat.	603.3 A1	Providing a valuation service to an audit client might create a self-review threat when there is a risk that the results of the service will affect the accounting records or the financial statements on which the firm will express an opinion. Such a service might also create an advocacy threat.	More specificity about likelihood of threat being created
603.2	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing valuation services to an audit client. This subsection includes requirements that prohibit firms and network firms from providing certain valuation services to audit clients in some circumstances because the threats created cannot be addressed by applying safeguards.	603.1	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing valuation services to an audit client.	No change in substance, 2 nd sentence that repeats material in 600.3 is dropped
603.3 A1	A valuation comprises the making of assumptions with regard to future developments, the	603.2 A1	A valuation comprises the making of assumptions with regard to future	Refinement to change “a liability or for a

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	application of appropriate methodologies and techniques, and the combination of both to compute a certain value, or range of values, for an asset, a liability or for a business as a whole.	developments, the application of appropriate methodologies and techniques and the combination of both to compute a certain value, or range of values, for an asset, a liability or for the whole or part of an entity.	business as a whole” to “a liability or for the whole or part of an entity.”
603.3 A2	If a firm or network firm is requested to perform a valuation to assist an audit client with its tax reporting obligations or for tax planning purposes and the results of the valuation will not have a direct effect on the financial statements, the application material set out in paragraphs 604.9 A1 to 604.9 A5, relating to such services, applies.	603.2 A2 If a firm or a network firm is requested to perform a valuation to assist an audit client with its tax reporting obligations or for tax planning purposes and the results of the valuation have no effect on the accounting records or the financial statements other than through accounting entries related to tax, the requirements and application material set out in paragraphs 604.17 A1 to 604.19 A1, relating to such services, apply.	“direct effect on the financial statements” is changed to “no effect on the accounting records or the financial statements other than through accounting entries related to tax”
603.3 A3	Factors that are relevant in evaluating the level of self-review or advocacy threats created by providing valuation services to an audit client include: <ul style="list-style-type: none"> • The use and purpose of the valuation report. • Whether the valuation report will be made public. • The extent of the client’s involvement in determining and approving the valuation 	603.3 A2 Factors that are relevant in identifying self-review or advocacy threats created by providing valuation services to an audit client, and evaluating the level of such threats include: <ul style="list-style-type: none"> • The use and purpose of the valuation report. • Whether the valuation report will be made public. 	Lead in now emphasizes the factors are also relevant in identifying threats Last sentence added to emphasize the applicable paragraph when SRT for a PIE audit client is identified

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*Prepared by the Staff of IESBA
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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments
<p>methodology and other significant matters of judgment.</p> <ul style="list-style-type: none"> • The degree of subjectivity inherent in the item for valuations involving standard or established methodologies. • Whether the valuation will have a material effect on the financial statements. • The extent and clarity of the disclosures related to the valuation in the financial statements. • The degree of dependence on future events of a nature that might create significant volatility inherent in the amounts involved. 	<ul style="list-style-type: none"> • The extent to which the valuation methodology is supported by law or regulation, other precedent or established practice. • The extent of the client’s involvement in determining and approving the valuation methodology and other significant matters of judgment. • The degree of subjectivity inherent in the item for valuations involving standard or established methodologies. • Whether the valuation will have a material effect on the financial statements. • The extent of the disclosures related to the valuation in the financial statements. • The volatility of the amounts involved as a result of dependence on future events. <p>When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R603.5 applies.</p>	
603.3 A4	603.3 A3	<p>Examples of actions that might be safeguards to address self-review or advocacy threats</p> <p>Provisions applies to:</p> <ul style="list-style-type: none"> • non-PIEs

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments
<ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed might address a self-review threat. 	<p>created by providing a valuation service to an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed might address a self-review threat. <p>603.5 A1 An example of an action that might be a safeguard to address an advocacy threat created by providing a valuation service to an audit client that is a public interest entity is using professionals who are not audit team members to perform the service.</p>	<ul style="list-style-type: none"> • PIEs
<p>R603.4 A firm or a network firm shall not provide a valuation service to an audit client that is not a public interest entity if:</p> <p>(a) The valuation involves a significant degree of subjectivity; and</p>	<p>R603.4 A firm or a network firm shall not provide a valuation service to an audit client that is not a public interest entity if:</p> <p>(a) The valuation involves a significant degree of subjectivity; and</p>	<p>No change</p>

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
	(b) The valuation will have a material effect on the financial statements on which the firm will express an opinion.	(b) The valuation will have a material effect on the financial statements on which the firm will express an opinion.	
603.4 A1	Certain valuations do not involve a significant degree of subjectivity. This is likely to be the case when the underlying assumptions are either established by law or regulation, or are widely accepted and when the techniques and methodologies to be used are based on generally accepted standards or prescribed by law or regulation. In such circumstances, the results of a valuation performed by two or more parties are not likely to be materially different.	603.4 A1 Certain valuations do not involve a significant degree of subjectivity. This is likely to be the case when the underlying assumptions are established by law or regulation or when the techniques and methodologies to be used are based on generally accepted standards or prescribed by law or regulation. In such circumstances, the results of a valuation performed by two or more parties are not likely to be materially different.	No change
R603.5	A firm or a network firm shall not provide a valuation service to an audit client that is a public interest entity if the valuation service would have a material effect, individually or in the aggregate, on the financial statements on which the firm will express an opinion.	R603.5 A firm or a network firm shall not provide a valuation service to an audit client that is a public interest entity if the provision of such valuation service might create a self-review threat. (Ref: Para. R600.14 and R600.16).	For PIEs: <ul style="list-style-type: none"> • The materiality qualifier is dropped • Self-review threat prohibition is established • For services that create only advocacy threats, new example of safeguard

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
SUBSECTION 604 – TAX SERVICES			
604.1	Providing tax services to an audit client might create a self-review or advocacy threat.	604.3 A1 Providing tax services to an audit client might create a self-review threat when there is a risk that the results of the services will affect the accounting records or the financial statements on which the firm will express an opinion. Such services might also create an advocacy threat.	More specificity about likelihood of threat being created
604.2	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing a tax service to an audit client. This subsection includes requirements that prohibit firms and network firms from providing certain tax services to audit clients in some circumstances because the threats created cannot be addressed by applying safeguards.	604.1 In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing a tax service to an audit client.	No change in substance, 2 nd sentence that repeats material in 600.3 is dropped
604.3 A1	Tax services comprise a broad range of services, including activities such as: <ul style="list-style-type: none"> • Tax return preparation. • Tax calculations for the purpose of preparing the accounting entries. 	604.2 A1 Tax services comprise a broad range of services. This subsection deals specifically with: <ul style="list-style-type: none"> • Tax return preparation. • Tax calculations for the purpose of preparing accounting entries. 	<ul style="list-style-type: none"> • No substantive change • 3rd bullet of extant is split • Hanging paragraph is now its own paragraph with

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments
<ul style="list-style-type: none"> • Tax planning and other tax advisory services. • Tax services involving valuations. • Assistance in the resolution of tax disputes. <p>While this subsection deals with each type of tax service listed above under separate headings, in practice, the activities involved in providing tax services are often inter-related.</p>	<ul style="list-style-type: none"> • Tax advisory services. • Tax planning services. • Tax services involving valuations. • Assistance in the resolution of tax disputes. <p>604.2 A2 It is possible to consider tax services under broad headings, such as tax planning or compliance. However, such services are often interrelated in practice and might be combined with other types of non-assurance services provided by the firm such as corporate finance services. It is, therefore, impracticable to categorize generically the threats to which specific tax services give rise.</p>	<p>some drafting refinements</p>
<p>604.3 A2 Factors that are relevant in evaluating the level of threats created by providing any tax service to an audit client include:</p> <ul style="list-style-type: none"> • The particular characteristics of the engagement. • The level of tax expertise of the client's employees. • The system by which the tax authorities assess and administer the tax in question and the role of the firm or network firm in that process. 	<p>604.3 A2 Factors that are relevant in identifying self-review or advocacy threats created by providing any tax service to an audit client, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The particular characteristics of the engagement. • The level of tax expertise of the client's employees. • The system by which the tax authorities assess and administer the tax in 	<p>Lead in now emphasizes the factors relevant in identifying and evaluating self-review or advocacy threats</p>

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	<ul style="list-style-type: none"> The complexity of the relevant tax regime and the degree of judgment necessary in applying it. 	<p>question and the role of the firm or network firm in that process.</p> <ul style="list-style-type: none"> The complexity of the relevant tax regime and the degree of judgment necessary in applying it. 	
n/a	n/a	<p>R604.4 A firm or a network firm shall not provide a tax service or recommend a transaction to an audit client if the service or transaction relates to marketing, planning, or opining in favor of a tax treatment that was initially recommended, directly or indirectly, by the firm or network firm, and a significant purpose of the tax treatment or transaction is tax avoidance, unless the firm is confident that the proposed treatment has a basis in applicable tax law or regulation that is likely to prevail.</p> <p>604.4 A1 Unless the tax treatment has a basis in applicable tax law or regulation that the firm is confident is likely to prevail, providing the non-assurance service described in paragraph R604.4 creates self-interest, self-review and advocacy threats that cannot be eliminated and safeguards are not capable of being applied to reduce such threats to an acceptable level.</p>	New provisions applicable to all audit clients; adapted from US PCAOB Rule 3522

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
Tax Return Preparation			
604.4 A1	Providing tax return preparation services does not usually create a threat.	604.6 A1 Providing tax return preparation services does not usually create a threat because: (a) Tax return preparation services are based on historical information and principally involve analysis and presentation of such historical information under existing tax law, including precedents and established practice; and (b) Tax returns are subject to whatever review or approval process the tax authority considers appropriate.	More specificity about likelihood of threat being created
604.4 A2	Tax return preparation services involve: • Assisting clients with their tax reporting obligations by drafting and compiling information, including the amount of tax due (usually on standardized forms) required to be submitted to the applicable tax authorities. • Advising on the tax return treatment of past transactions and responding on behalf of the audit client to the tax authorities' requests for additional information and	604.5 A1 Tax return preparation services include: • Assisting clients with their tax reporting obligations by drafting and compiling information, including the amount of tax due (usually on standardized forms) required to be submitted to the applicable tax authorities. • Advising on the tax return treatment of past transactions. • Responding on behalf of the audit client to the tax authorities' requests for	No substantive change; 2 nd bullet of extant is split

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	analysis (for example, providing explanations of and technical support for the approach being taken).	additional information and analysis (for example, providing explanations of and technical support for the approach being taken).	
604.4 A3	Tax return preparation services are usually based on historical information and principally involve analysis and presentation of such historical information under existing tax law, including precedents and established practice. Further, the tax returns are subject to whatever review or approval process the tax authority considers appropriate.	604.6 A1 Providing tax return preparation services does not usually create a threat because: (a) Tax return preparation services are based on historical information and principally involve analysis and presentation of such historical information under existing tax law, including precedents and established practice; and (b) Tax returns are subject to whatever review or approval process the tax authority considers appropriate.	Reframed into a statement about the likelihood of a threat
Tax Calculations for the Purpose of Preparing Accounting Entries			
n/a	n/a	604.7 A1 Tax calculation services involves the preparation of calculations of current and deferred tax liabilities or assets for the purpose of preparing accounting entries supporting tax assets or liabilities in the financial statements of the audit client.	New application material to establish a description of service
604.5 A1	Preparing calculations of current and deferred tax liabilities (or assets) for an audit client for the purpose of preparing accounting entries that will	604.8 A1 Preparing tax calculations of current and deferred tax liabilities (or assets) for an audit client for the purpose of preparing accounting	The words “that will be subsequently audited

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	be subsequently audited by the firm creates a self-review threat.	entries that support such balances creates a self-review threat.	by the firm” used in extant is dropped
604.5 A2	In addition to the factors in paragraph 604.3 A2, a factor that is relevant in evaluating the level of the threat created when preparing such calculations for an audit client is whether the calculation might have a material effect on the financial statements on which the firm will express an opinion.	604.9 A1 In addition to the factors in paragraph 604.3 A2, a factor that is relevant in evaluating the level of self-review threat created when preparing such calculations for an audit client is whether the calculation might have a material effect on the financial statements on which the firm will express an opinion.	For non-PIEs only
604.5 A3	Examples of actions that might be safeguards to address such a self-review threat when the audit client is not a public interest entity include: <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed. 	604.9 A2 Examples of actions that might be safeguards to address such a self-review threat when the audit client is not a public interest entity include: <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed. 	No change
R604.6	A firm or a network firm shall not prepare tax calculations of current and deferred tax liabilities (or assets) for an audit client that is a public interest entity for the purpose of preparing accounting entries that are material to the	R604.10 A firm or a network firm shall not prepare tax calculations of current and deferred tax liabilities (or assets) for an audit client that is a	For PIEs: <ul style="list-style-type: none"> • The materiality qualifier is dropped

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	financial statements on which the firm will express an opinion.	public interest entity. (Ref: Para. R600.14 and R600.16).	<ul style="list-style-type: none"> Self-review threat prohibition is established
604.6 A1	The examples of actions that might be safeguards in paragraph 604.5 A3 to address self-review threats are also applicable when preparing tax calculations of current and deferred tax liabilities (or assets) to an audit client that is a public interest entity that are immaterial to the financial statements on which the firm will express an opinion.		
Tax Planning and Other Tax Advisory Services			
604.7 A1	Providing tax planning and other tax advisory services might create a self-review or advocacy threat.	604.12 A1 Providing tax advisory and tax planning services to an audit client might create a self-review threat when there is a risk that the results of the services will affect the accounting records or the financial statements on which the firm will express an opinion. Such services might also create an advocacy threat.	More specificity about likelihood of threat being created
n/a	n/a	604.12 A2 Providing tax advisory and tax planning services will not create a self-review threat if such services: <ul style="list-style-type: none"> (a) Are supported by a tax authority or other precedent; 	New application material to indicate the conditions in which providing of tax advice will not create a self-review threat

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		<p>(b) Are based on an established practice (being a practice that has been commonly used and has not been challenged by the relevant tax authority); or</p> <p>(c) Have a basis in tax law that the firm is confident is likely to prevail.</p>	
604.7 A2	Tax planning or other tax advisory services comprise a broad range of services, such as advising the client how to structure its affairs in a tax efficient manner or advising on the application of a new tax law or regulation.	604.11 A1 Tax advisory and tax planning services comprise a broad range of services, such as advising the audit client how to structure its affairs in a tax efficient manner or advising on the application of a tax law or regulation.	No substantial change
604.7 A3	<p>In addition to paragraph 604.3 A2, factors that are relevant in evaluating the level of self-review or advocacy threats created by providing tax planning and other tax advisory services to audit clients include:</p> <ul style="list-style-type: none"> • The degree of subjectivity involved in determining the appropriate treatment for the tax advice in the financial statements. • Whether the tax treatment is supported by a private ruling or has otherwise been cleared by the tax authority before the preparation of the financial statements. 	<p>604.12 A3 In addition to paragraph 604.3 A2, factors that are relevant in identifying self-review or advocacy threats created by providing tax advisory and tax planning services to audit clients, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The degree of subjectivity involved in determining the appropriate treatment for the tax advice in the financial statements. • Whether the tax treatment is supported by a ruling or has otherwise been 	<ul style="list-style-type: none"> • Lead in now emphasizes the factors are also relevant in identifying threats • 2nd part of 2nd bullet moved to new paragraph to establish new application material to indicate the conditions in which providing of tax advice will not

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<p>For example, whether the advice provided as a result of the tax planning and other tax advisory services:</p> <ul style="list-style-type: none"> ○ Is clearly supported by a tax authority or other precedent. ○ Is an established practice. ○ Has a basis in tax law that is likely to prevail. <ul style="list-style-type: none"> • The extent to which the outcome of the tax advice will have a material effect on the financial statements. • Whether the effectiveness of the tax advice depends on the accounting treatment or presentation in the financial statements and there is doubt as to the appropriateness of the accounting treatment or presentation under the relevant financial reporting framework. 	<p>cleared by the tax authority before the preparation of the financial statements.</p> <ul style="list-style-type: none"> • The extent to which the outcome of the tax advice might have a material effect on the financial statements. <p>When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R604.15 applies.</p>	<p>create a self-review threat</p> <ul style="list-style-type: none"> • 4th bullet is dropped • Last sentence added to emphasize the applicable paragraph when SRT for a PIE audit client is identified
<p>604.7 A4</p> <p>Examples of actions that might be safeguards to address such threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer, who was not involved in providing the service review 	<p>604.14 A1</p> <p>Examples of actions that might be safeguards to address self-review or advocacy threats created by providing tax advisory and tax planning services to an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service 	<p>Applies only to non-PIEs</p> <p>Specificity added to clarify which threats the examples of safeguards might address</p>

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<p>the audit work or service performed might address a self-review threat.</p> <ul style="list-style-type: none"> • Obtaining pre-clearance from the tax authorities might address self-review or advocacy threats. 	<p>might address self-review or advocacy threats.</p> <ul style="list-style-type: none"> • Having an appropriate reviewer, who was not involved in providing the service, review the audit work or service performed might address a self-review threat. • Obtaining pre-clearance from the tax authorities might address self-review or advocacy threats. 	
<p>R604.8</p> <p>A firm or a network firm shall not provide tax planning and other tax advisory services to an audit client when the effectiveness of the tax advice depends on a particular accounting treatment or presentation in the financial statements and:</p> <p>(a) The audit team has reasonable doubt as to the appropriateness of the related accounting treatment or presentation under the relevant financial reporting framework; and</p> <p>(b) The outcome or consequences of the tax advice will have a material effect on the financial statements on which the firm will express an opinion.</p>	<p>R604.13</p> <p>A firm or a network firm shall not provide tax advisory and tax planning services to an audit client when:</p> <p>(a) The effectiveness of the tax advice depends on a particular accounting treatment or presentation in the financial statements; and</p> <p>(b) The audit team has doubt as to the appropriateness of the related accounting treatment or presentation under the relevant financial reporting framework.</p>	<ul style="list-style-type: none"> • For PIEs, the materiality qualifier is dropped • Paragraph is also redrafted to enhance clarity

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n/a	n/a	<p>Self-review Threats</p> <p>R604.15 A firm or a network firm shall not provide tax advisory and tax planning services to an audit client that is a public interest entity if the provision of such services might create a self-review threat. (Ref: Para. R600.14, R600.16, 604.12 A2).</p> <p>Advocacy Threats</p> <p>604.15 A1 Examples of actions that might be safeguards to address an advocacy threat created by providing tax advisory and tax planning services to an audit client that is a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Obtaining pre-clearance from the tax authorities. 	<p>For PIEs:</p> <ul style="list-style-type: none"> • Strengthened provisions for tax advisory and tax planning service with self-review threat prohibition • For services that create only advocacy threats, new examples of safeguard

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Tax Services Involving Valuations			
n/a	n/a	<p>604.16 A1 The provision of tax services involving valuations might arise in a range of circumstances including:</p> <ul style="list-style-type: none"> • Merger and acquisition transactions. • Group restructurings and corporate reorganizations. • Transfer pricing studies. • Stock-based compensation arrangements. 	New application material with a description of service
604.9 A1	Providing tax valuation services to an audit client might create a self-review or advocacy threat.	<p>604.17 A1 Providing a valuation for tax purposes to an audit client might create a self-review threat when there is a risk that the results of the service will affect the accounting records or the financial statements on which the firm will express an opinion. Such a service might also create an advocacy threat.</p>	More specificity about likelihood of threat being created
		<p>604.17 A3 Performing a valuation for tax purposes for an audit client will not create a self-review threat if:</p> <ul style="list-style-type: none"> (a) The underlying assumptions are either established by law or regulation, or are widely accepted; or (b) The techniques and methodologies to be 	

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		used are based on generally accepted standards or prescribed by law or regulation, and the valuation is subject to external review by a tax authority or similar regulatory authority.	
604.9 A2	A firm or a network firm might perform a valuation for tax purposes only, where the result of the valuation will not have a direct effect on the financial statements (that is, the financial statements are only affected through accounting entries related to tax). This would not usually create threats if the effect on the financial statements is immaterial or the valuation is subject to external review by a tax authority or similar regulatory authority.	604.18 A1 A firm or a network firm might perform a valuation for tax purposes only for an audit client that is not a public interest entity where the result of the valuation only affects the accounting records or the financial statements through accounting entries related to tax. This would not usually create threats if the effect on the financial statements is immaterial or the valuation, as incorporated in a tax return or other filing, is subject to external review by a tax authority or similar regulatory authority.	Applies to non-PIEs only “direct effect on the financial statements” is changed to “only affects the accounting records or the financial statements” Clarified what is considered a valuation subject to external review by a tax authority or similar regulatory authority
604.9 A3	If the valuation that is performed for tax purposes is not subject to an external review and the effect is material to the financial statements, in addition to paragraph 604.3 A2, the following factors are relevant in evaluating the level of self-review or	604.18 A2 If the valuation that is performed for tax purposes is not subject to an external review and the effect is material to the financial statements, in addition to paragraph 604.3 A2, the following factors are relevant in identifying	Applies to non-PIEs only Emphasizes the factors are also

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<p>advocacy threats created by providing those services to an audit client:</p> <ul style="list-style-type: none"> • The extent to which the valuation methodology is supported by tax law or regulation, other precedent or established practice. • The degree of subjectivity inherent in the valuation. • The reliability and extent of the underlying data. 	<p>self-review or advocacy threats created by providing those services to an audit client that is not a public interest entity, and evaluating the level of such threats:</p> <ul style="list-style-type: none"> • The extent to which the valuation methodology is supported by tax law or regulation, other precedent or established practice. • The degree of subjectivity inherent in the valuation. • The reliability and extent of the underlying data. 	<p>relevant in identifying threats</p>
<p>604.9 A4</p> <p>Examples of actions that might be safeguards to address threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed might address a self-review threat. • Obtaining pre-clearance from the tax authorities might address self-review or advocacy threats. 	<p>604.18 A3</p> <p>Examples of actions that might be safeguards to address such threats for an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed might address a self-review threat. 	<p>Applies to non-PIEs only</p>

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		<ul style="list-style-type: none"> Obtaining pre-clearance from the tax authorities might address self-review or advocacy threats. 	
n/a	n/a	<p>R604.19 A firm or a network firm shall not perform a valuation for tax purposes for an audit client that is a public interest entity if the provision of that service might create a self-review threat. (Ref: Para. R600.14, R600.16, 604.17 A3).</p> <p>604.19 A1 Examples of actions that might be safeguards to address an advocacy threat created by providing a valuation for tax purposes for an audit client that is a public interest entity include:</p> <ul style="list-style-type: none"> Using professionals who are not audit team members to perform the service. Obtaining pre-clearance from the tax authorities. 	<p>For PIEs:</p> <ul style="list-style-type: none"> Strengthened provisions with self-review threat prohibition For services that create only advocacy threats, new examples of safeguards
604.9 A5	A firm or network firm might also perform a tax valuation to assist an audit client with its tax reporting obligations or for tax planning purposes where the result of the valuation will have a direct effect on the financial statements. In such situations, the requirements and application material set out in Subsection 603 relating to valuation services apply.	<p>604.17 A2 When a firm or a network firm performs a valuation for tax purposes to assist an audit client with its tax reporting obligations or for tax planning purposes, the result of the valuation might:</p> <p>(a) Have no effect on the accounting records or the financial statements other</p>	Paragraph is redrafted to enhance clarity

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		<p>than through accounting entries related to tax. In such situations, the requirements and application material set out in this subsection apply.</p> <p>(b) Affect the accounting records or the financial statements in ways not limited to accounting entries related to tax, for example, if the valuation leads to a revaluation of assets. In such situations, the requirements and application material set out in subsection 603 relating to valuation services apply.</p>	
Assistance in the Resolution of Tax Disputes			
604.10 A1	Providing assistance in the resolution of tax disputes to an audit client might create a self-review or advocacy threat.	604.21 A1 Providing assistance in the resolution of a tax dispute to an audit client might create a self-review when there is a risk that the results of the service will affect the accounting records or the financial statements on which the firm will express an opinion. Such a service might also create an advocacy threat.	No change
604.10 A2	A tax dispute might reach a point when the tax authorities have notified an audit client that arguments on a particular issue have been rejected and either the tax authority or the client	604.20 A1 A non-assurance service to provide assistance to an audit client in the resolution of tax disputes might arise from a tax authority's consideration of tax calculations and treatments. Such a	Reframed into a description of service

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	refers the matter for determination in a formal proceeding, for example, before a public tribunal or court.	service might include, for example, providing assistance when the tax authorities have notified the client that arguments on a particular issue have been rejected and either the tax authority or the client refers the matter for determination in a formal proceeding before a tribunal or court.	
604.10 A3	<p>In addition to paragraph 604.3 A2, factors that are relevant in evaluating the level of self-review or advocacy threats created by assisting an audit client in the resolution of tax disputes include:</p> <ul style="list-style-type: none"> • The role management plays in the resolution of the dispute. • The extent to which the outcome of the dispute will have a material effect on the financial statements on which the firm will express an opinion. • Whether the advice that was provided is the subject of the tax dispute. • The extent to which the matter is supported by tax law or regulation, other precedent, or established practice. • Whether the proceedings are conducted in public. 	<p>604.22 A1 In addition to those identified in paragraph 604.3 A2, factors that are relevant in identifying self-review or advocacy threats created by assisting an audit client in the resolution of tax disputes, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The role management plays in the resolution of the dispute. • The extent to which the outcome of the dispute will have a material effect on the financial statements on which the firm will express an opinion. • Whether the firm or network firm provided the advice that is the subject of the tax dispute. • The extent to which the matter is supported by tax law or regulation, 	Lead in now emphasizes the factors are also relevant in identifying threats

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		<p style="text-align: center;">other precedent, or established practice.</p> <ul style="list-style-type: none"> • Whether the proceedings are conducted in public. <p style="text-align: center;">When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R604.24 applies.</p>	
604.10 A4	<p>Examples of actions that might be safeguards to address threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or the service performed might address a self-review threat. 	<p>604.23 A1</p> <p>Examples of actions that might be safeguards to address self-review or advocacy threats created by assisting an audit client that is not a public interest entity in the resolution of tax disputes include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or the service performed might address a self-review threat. 	Applies to non-PIEs only

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n/a	n/a	<p>R604.24 A firm or a network firm shall not provide assistance in the resolution of tax disputes to an audit client that is a public interest entity if the provision of that assistance might create a self-review threat. (Ref: Para. R600.14 and R600.16).</p> <p>604.24 A1 An example of an action that might be a safeguard to address an advocacy threat for an audit client that is a public interest entity is using professionals who are not audit team members to perform the service.</p>	<p>For PIEs:</p> <ul style="list-style-type: none"> • Strengthened provisions with self-review threat prohibition • For services that create only advocacy threats, new example of safeguard
Resolution of Tax Matters Including Acting as an Advocate before a Tribunal or Court			
R604.11	<p>A firm or a network firm shall not provide tax services that involve assisting in the resolution of tax disputes to an audit client if:</p> <p>(a) The services involve acting as an advocate for the audit client before a public tribunal or court in the resolution of a tax matter; and</p> <p>(b) The amounts involved are material to the financial statements on which the firm will express an opinion.</p>	<p>R604.25 A firm or a network firm shall not provide tax services that involve assisting in the resolution of tax disputes to an audit client that is not a public interest entity if:</p> <p>(a) The services involve acting as an advocate for the audit client before a tribunal or court in the resolution of a tax matter; and</p> <p>(b) The amounts involved are material to the financial statements on which the firm will express an opinion.</p>	<ul style="list-style-type: none"> • For PIEs, the materiality qualifier is dropped and service is prohibited • No change for non-PIEs

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604.11 A1	<p>Paragraph R604.11 does not preclude a firm or network firm from having a continuing advisory role in relation to the matter that is being heard before a public tribunal or court, for example:</p> <ul style="list-style-type: none"> • Responding to specific requests for information. • Providing factual accounts or testimony about the work performed. • Assisting the client in analyzing the tax issues related to the matter. 	<p>604.27 A1 Paragraphs R604.25 and R604.26 do not preclude a firm or a network firm from having a continuing advisory role in relation to the matter that is being heard before a tribunal or court, for example:</p> <ul style="list-style-type: none"> • Responding to specific requests for information. • Providing factual accounts or testimony about the work performed. • Assisting the client in analyzing the tax issues related to the matter. 	<p>For PIEs only No substantial change</p>
604.11 A2	<p>What constitutes a “public tribunal or court” depends on how tax proceedings are heard in the particular jurisdiction.</p>	<p>604.27 A2 What constitutes a “tribunal or court” depends on how tax proceedings are heard in the particular jurisdiction.</p>	<p>For PIEs only The word “public” is deleted</p>
n/a	n/a	<p>R604.26 A firm or a network firm shall not provide tax services that involve assisting in the resolution of tax disputes to an audit client that is a public interest entity if the services involve acting as an advocate for the audit client before a tribunal or court.</p>	<p>For PIEs only</p>

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SUBSECTION 605 – INTERNAL AUDIT SERVICES				
605.1	Providing internal audit services to an audit client might create a self-review threat.	605.4 A1	Providing internal audit services to an audit client might create a self-review threat when there is a risk that the results of the services impact the audit of the financial statements on which the firm will express an opinion.	More specificity about likelihood of threat being created
605.2	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing an internal audit service to an audit client. This subsection includes requirements that prohibit firms and network firms from providing certain internal audit services to audit clients in some circumstances because the threats created cannot be addressed by applying safeguards.	605.1	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing an internal audit service to an audit client.	No change in substance, 2 nd sentence that repeats material in 600.3 is dropped
605.3 A1	Internal audit services involve assisting the audit client in the performance of its internal audit activities. Internal audit activities might include: <ul style="list-style-type: none"> • Monitoring of internal control – reviewing controls, monitoring their operation and recommending improvements to them. • Examining financial and operating information by: 	605.2 A1	Internal audit services comprise a broad range of activities and might involve assisting the audit client in the performance of one or more aspects of its internal audit activities. Internal audit activities might include: <ul style="list-style-type: none"> • Monitoring of internal control – reviewing controls, monitoring their 	No change

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<ul style="list-style-type: none"> ○ Reviewing the means used to identify, measure, classify and report financial and operating information. ○ Inquiring specifically into individual items including detailed testing of transactions, balances and procedures. ● Reviewing the economy, efficiency and effectiveness of operating activities including non-financial activities of an entity. ● Reviewing compliance with: <ul style="list-style-type: none"> ○ Laws, regulations and other external requirements. ○ Management policies, directives and other internal requirements. 	<p style="text-align: right;">operation and recommending improvements to them.</p> <ul style="list-style-type: none"> ● Examining financial and operating information by: <ul style="list-style-type: none"> ○ Reviewing the means used to identify, measure, classify and report financial and operating information. ○ Inquiring specifically into individual items including detailed testing of transactions, balances and procedures. ● Reviewing the economy, efficiency and effectiveness of operating activities including non-financial activities of an entity. ● Reviewing compliance with: <ul style="list-style-type: none"> ○ Laws, regulations and other external requirements. ○ Management policies, directives and other internal requirements. 	
605.3 A2	605.2 A2	2 nd sentence is new

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<p>management and those charged with governance.</p>	<p>requirements of those charged with governance as well as the needs and expectations of management. As they might involve matters that are operational in nature, they do not necessarily relate to matters that will be subject to consideration in relation to the audit of the financial statements.</p>	
<p>R605.4</p> <p>When providing an internal audit service to an audit client, the firm shall be satisfied that:</p> <p>(a) The client designates an appropriate and competent resource, preferably within senior management, to:</p> <p style="padding-left: 20px;">(i) Be responsible at all times for internal audit activities; and</p> <p style="padding-left: 20px;">(ii) Acknowledge responsibility for designing, implementing, monitoring and maintaining internal control.</p> <p>(b) The client’s management or those charged with governance reviews, assesses and approves the scope, risk and frequency of the internal audit services;</p> <p>(c) The client’s management evaluates the adequacy of the internal audit services and the findings resulting from their performance;</p>	<p>R605.3</p> <p>Paragraph R400.13 precludes a firm or a network firm from assuming a management responsibility. When providing an internal audit service to an audit client, the firm shall be satisfied that:</p> <p>(a) The client designates an appropriate and competent resource, who reports to those charged with governance to:</p> <p style="padding-left: 20px;">(i) Be responsible at all times for internal audit activities; and</p> <p style="padding-left: 20px;">(ii) Acknowledge responsibility for designing, implementing, monitoring and maintaining internal control;</p> <p>(b) The client reviews, assesses and approves the scope, risk and frequency of the internal audit services;</p>	<ul style="list-style-type: none"> • “competent resource, preferably within senior management” is changed to “competent resource, who reports to a person who is charged with governance” • First sentence is derived from extant 605.4 A1

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	<p>(c) The client evaluates the adequacy of the internal audit services and the findings resulting from their performance;</p> <p>(d) The client evaluates and determines which recommendations resulting from internal audit services to implement and manages the implementation process; and</p> <p>(e) The client reports to those charged with governance the significant findings and recommendations resulting from the internal audit services.</p>	
605.4 A1	605.3 A1 Performing part of the client's internal audit activities increases the possibility that individuals within the firm or the network firm providing internal audit services will assume a management responsibility.	<ul style="list-style-type: none"> • First sentence of extant is moved to R605.3 • The words "significant part" is dropped
605.4 A2	605.3 A2 Examples of internal audit services that involve assuming management responsibilities include: <ul style="list-style-type: none"> • Setting internal audit policies or the strategic direction of internal audit activities. 	<ul style="list-style-type: none"> • Examples are unchanged

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<ul style="list-style-type: none"> • Directing and taking responsibility for the actions of the entity’s internal audit employees. • Deciding which recommendations resulting from internal audit activities to implement. • Reporting the results of the internal audit activities to those charged with governance on behalf of management. • Performing procedures that form part of the internal control, such as reviewing and approving changes to employee data access privileges. • Taking responsibility for designing, implementing, monitoring and maintaining internal control. • Performing outsourced internal audit services, comprising all or a substantial portion of the internal audit function, where the firm or network firm is responsible for determining the scope of the internal audit work; and might have responsibility for one or more of the matters noted above. 	<ul style="list-style-type: none"> • Directing and taking responsibility for the actions of the entity’s internal audit employees. • Deciding which recommendations resulting from internal audit activities to implement. • Reporting the results of the internal audit activities to those charged with governance on behalf of management. • Performing procedures that form part of the internal control, such as reviewing and approving changes to employee data access privileges. • Taking responsibility for designing, implementing, monitoring and maintaining internal control. • Performing outsourced internal audit services, comprising all or a substantial portion of the internal audit function, where the firm or network firm is responsible for determining the scope of the internal audit work; and might have responsibility for one or more of the matters noted above. 	

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605.4 A3	<p>When a firm uses the work of an internal audit function in an audit engagement, ISAs require the performance of procedures to evaluate the adequacy of that work. Similarly, when a firm or network firm accepts an engagement to provide internal audit services to an audit client, the results of those services might be used in conducting the external audit. This creates a self-review threat because it is possible that the audit team will use the results of the internal audit service for purposes of the audit engagement without:</p> <p>(a) Appropriately evaluating those results; or</p> <p>(b) Exercising the same level of professional skepticism as would be exercised when the internal audit work is performed by individuals who are not members of the firm.</p>	<p>605.4 A2</p> <p>When a firm uses the work of an internal audit function in an audit engagement, ISAs require the performance of procedures to evaluate the adequacy of that work. Similarly, when a firm or a network firm accepts an engagement to provide internal audit services to an audit client, the results of those services might be used in conducting the external audit. This might create a self-review threat because it is possible that the audit team will use the results of the internal audit service for purposes of the audit engagement without:</p> <p>(a) Appropriately evaluating those results; or</p> <p>(b) Exercising the same level of professional skepticism as would be exercised when the internal audit work is performed by individuals who are not members of the firm.</p>	No change
605.4 A4	<p>Factors that are relevant in evaluating the level of such a self-review threat include:</p> <ul style="list-style-type: none"> The materiality of the related financial statement amounts. 	<p>605.4 A3</p> <p>Factors that are relevant in identifying a self-review threat created by providing internal audit services to an audit client, and evaluating the level of such a threat include:</p> <ul style="list-style-type: none"> The materiality of the related financial statements amounts. 	<ul style="list-style-type: none"> Lead in now emphasizes the factors are also relevant in identifying a threat

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	<ul style="list-style-type: none"> The risk of misstatement of the assertions related to those financial statement amounts. The degree of reliance that the audit team will place on the work of the internal audit service, including in the course of an external audit. 		<ul style="list-style-type: none"> The risk of misstatement of the assertions related to those financial statement amounts. The degree of reliance that the audit team will place on the work of the internal audit service. <p>When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R605.6 applies.</p>	
605.4 A5	An example of an action that might be a safeguard to address such a self-review threat is using professionals who are not audit team members to perform the service.	605.5 A1	An example of an action that might be a safeguard to address a self-review threat created by the provision of an internal audit service to an audit client that is not a public interest entity is using professionals who are not audit team members to perform the service.	Applies to non-PIEs only
R605.5	<p>A firm or a network firm shall not provide internal audit services to an audit client that is a public interest entity, if the services relate to:</p> <p>(a) A significant part of the internal controls over financial reporting;</p> <p>(b) Financial accounting systems that generate information that is, individually or in the aggregate, material to the client's accounting records or financial statements</p>	<p>R605.6</p> <p>A firm or a network firm shall not provide internal audit services to an audit client that is a public interest entity if the provision of such services might create a self-review threat. (Ref: Para. R600.14 and R600.16).</p> <p>605.6 A1</p> <p>Examples of the services that are prohibited under paragraph R605.6 include internal audit services that relate to:</p>	<p>For PIEs</p> <ul style="list-style-type: none"> The materiality qualifier is dropped The term "significant part" is dropped 	

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	<p>on which the firm will express an opinion; or</p> <p>(c) Amounts or disclosures that are, individually or in the aggregate, material to the financial statements on which the firm will express an opinion.</p>	<ul style="list-style-type: none"> • The internal controls over financial reporting. • Financial accounting systems that generate information for the client’s accounting records or financial statements on which the firm will express an opinion. • Amounts or disclosures that relate to the financial statements on which the firm will express an opinion. 	<ul style="list-style-type: none"> • Self-review threat prohibition is established
SUBSECTION 606 – INFORMATION TECHNOLOGY SYSTEMS SERVICES			
606.1	<p>Providing information technology (IT) systems services to an audit client might create a self-review threat.</p>	606.4 A1 <p>Providing IT systems services to an audit client might create a self-review threat when there is a risk that the results of the services will affect the audit of the financial statements on which the firm will express an opinion.</p>	<p>More specificity about likelihood of threat being created</p>
606.2	<p>In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing an IT systems service to an audit client. This subsection includes requirements that prohibit firms and network firms from providing</p>	606.1 <p>In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing an information technology (IT) systems service to an audit client.</p>	<p>No change in substance, 2nd sentence that repeats material in 600.3 is dropped</p>

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<p>606.3 A1</p> <p>certain IT systems services to audit clients in some circumstances because the threats created cannot be addressed by applying safeguards.</p> <p>Services related to IT systems include the design or implementation of hardware or software systems. The IT systems might:</p> <ul style="list-style-type: none"> (a) Aggregate source data; (b) Form part of the internal control over financial reporting; or (c) Generate information that affects the accounting records or financial statements, including related disclosures. <p>However, the IT systems might also involve matters that are unrelated to the audit client's accounting records or the internal control over financial reporting or financial statements.</p>	<p>606.2 A1</p> <p>Services related to IT systems include the design or implementation of hardware or software systems. The IT systems might:</p> <ul style="list-style-type: none"> (a) Aggregate source data; (b) Form part of the internal control over financial reporting; or (c) Generate information that affects the accounting records or financial statements, including related disclosures. <p>However, the IT systems might also involve matters that are unrelated to the audit client's accounting records or the internal control over financial reporting or financial statements.</p>	<p>No substantive change</p>
<p>606.3 A2</p> <p>Paragraph R600.7 precludes a firm or a network firm from assuming a management responsibility. Providing the following IT systems services to an audit client does not usually create a threat as long as personnel of the firm or network firm do not assume a management responsibility:</p> <ul style="list-style-type: none"> (a) Designing or implementing IT systems that are unrelated to internal control over 	<p>606.4 A2</p> <p>Providing the following IT systems services to an audit client does not usually create a threat as long as individuals within the firm or network firm do not assume a management responsibility:</p> <ul style="list-style-type: none"> (a) Designing or implementing IT systems that are unrelated to internal control over financial reporting; 	<p>Last bullet removed</p>

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	<p>financial reporting;</p> <p>(b) Designing or implementing IT systems that do not generate information forming a significant part of the accounting records or financial statements;</p> <p>(c) Implementing “off-the-shelf” accounting or financial information reporting software that was not developed by the firm or network firm, if the customization required to meet the client’s needs is not significant; and</p> <p>(d) Evaluating and making recommendations with respect to an IT system designed, implemented or operated by another service provider or the client.</p>	<p>(b) Designing or implementing IT systems that do not generate information forming part of the accounting records or financial statements; and</p> <p>(c) Implementing “off-the-shelf” accounting or financial information reporting software that was not developed by the firm or network firm, if the customization required to meet the client’s needs is not significant.</p>	
R606.4	<p>When providing IT systems services to an audit client, the firm or network firm shall be satisfied that:</p> <p>(a) The client acknowledges its responsibility for establishing and monitoring a system of internal controls;</p> <p>(b) The client assigns the responsibility to make all management decisions with respect to the design and implementation of the hardware or software system to a competent employee, preferably within senior management;</p>	<p>R606.3 Paragraph R400.13 precludes a firm or a network firm from assuming a management responsibility. When providing IT systems services to an audit client, the firm or network firm shall be satisfied that:</p> <p>(a) The client acknowledges its responsibility for establishing and monitoring a system of internal controls;</p> <p>(b) The client assigns the responsibility to make all management decisions with respect to the design and</p>	No substantive change

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<p>(c) The client makes all management decisions with respect to the design and implementation process;</p> <p>(d) The client evaluates the adequacy and results of the design and implementation of the system; and</p> <p>(e) The client is responsible for operating the system (hardware or software) and for the data it uses or generates.</p>	<p>implementation of the hardware or software system to a competent employee, preferably within senior management;</p> <p>(c) The client makes all management decisions with respect to the design and implementation process;</p> <p>(d) The client evaluates the adequacy and results of the design and implementation of the system; and</p> <p>(e) The client is responsible for operating the system (hardware or software) and for the data it uses or generates.</p>	
<p>606.4 A1</p> <p>Factors that are relevant in evaluating the level of a self-review threat created by providing IT systems services to an audit client include:</p> <ul style="list-style-type: none"> • The nature of the service. • The nature of IT systems and the extent to which they impact or interact with the client’s accounting records or financial statements. • The degree of reliance that will be placed on the particular IT systems as part of the audit. 	<p>606.4 A3</p> <p>Factors that are relevant in identifying a self-review threat created by providing an IT systems service to an audit client, and evaluating the level of such a threat include:</p> <ul style="list-style-type: none"> • The nature of the service. • The nature of the client’s IT systems and the extent to which the IT systems service impacts or interacts with the client’s accounting records, internal controls over financial reporting or financial statements. 	<ul style="list-style-type: none"> • Lead in now emphasizes the factors are also relevant in identifying a threat

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		<ul style="list-style-type: none"> The degree of reliance that will be placed on the particular IT systems as part of the audit. <p>When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R606.6 applies.</p>	
606.4 A2	An example of an action that might be a safeguard to address such a self-review threat is using professionals who are not audit team members to perform the service.	606.5 A1 An example of an action that might be a safeguard to address a self-review threat created by the provision of an IT systems service to an audit client that is not a public interest entity is using professionals who are not audit team members to perform the service.	Applies to non-PIEs only
R606.5	<p>A firm or a network firm shall not provide IT systems services to an audit client that is a public interest entity if the services involve designing or implementing IT systems that:</p> <p>(a) Form a significant part of the internal control over financial reporting; or</p> <p>(b) Generate information that is significant to the client’s accounting records or financial statements on which the firm will express an opinion</p>	<p>R606.6 A firm or a network firm shall not provide IT systems services to an audit client that is a public interest entity if the provision of such services might create a self-review threat(Ref: Para. R600.14 and R600.16).</p> <p>606.6 A1 Examples of services that are prohibited because they give rise to a self-review threat include those involving designing or implementing IT systems that:</p> <ul style="list-style-type: none"> Form part of the internal control over financial reporting; or 	<p>For PIEs:</p> <ul style="list-style-type: none"> The materiality qualifier is dropped (i.e. the word “significant” is dropped) Self-review threat prohibition is established

NON-ASSURANCE SERVICES – MAPPING TABLE
COMPARISON OF EXTANT AND REVISED PROVISIONS

*Prepared by the Staff of IESBA
As of March 2021*

Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)		Comments
			<ul style="list-style-type: none"> Generate information for the client's accounting records or financial statements on which the firm will express an opinion. 	
SUBSECTION 607 – LITIGATION SUPPORT SERVICES				
607.1	Providing certain litigation support services to an audit client might create a self-review or advocacy threat.	607.3 A1	Providing litigation support services to an audit client might create a self-review threat when there is a risk that the results of the services will affect the accounting records or the financial statements on which the firm will express an opinion. Such services might also create an advocacy threat.	More specificity about likelihood of threat being created
607.2	In addition to the specific application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing a litigation support service to an audit client.	607.1	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing a litigation support service to an audit client.	No substantive change
607.3 A1	Litigation support services might include activities such as: <ul style="list-style-type: none"> Assisting with document management and retrieval. 	607.2 A1	Litigation support services might include activities such as: <ul style="list-style-type: none"> Assisting with document management and retrieval. 	The last bullet "Forensic or investigative services" is new

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments	
	<ul style="list-style-type: none"> • Acting as a witness, including an expert witness. • Calculating estimated damages or other amounts that might become receivable or payable as the result of litigation or other legal dispute. 	<ul style="list-style-type: none"> • Acting as a witness, including an expert witness. • Calculating estimated damages or other amounts that might become receivable or payable as the result of litigation or other legal dispute. • Forensic or investigative services. 	
607.3 A2	<p>Factors that are relevant in evaluating the level of self-review or advocacy threats created by providing litigation support services to an audit client include:</p> <ul style="list-style-type: none"> • The legal and regulatory environment in which the service is provided, for example, whether an expert witness is chosen and appointed by a court. • The nature and characteristics of the service. • The extent to which the outcome of the litigation support service will have a material effect on the financial statements on which the firm will express an opinion. 	<p>607.4 A1</p> <p>Factors that are relevant in identifying self-review or advocacy threats created by providing litigation support services to an audit client, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The legal and regulatory environment in which the service is provided. • The nature and characteristics of the service. • The extent to which the outcome of the litigation support service might involve estimating, or might affect the estimation of, damages or other amounts that might have a material effect on the financial statements on which the firm will express an opinion. 	<ul style="list-style-type: none"> • Lead in now emphasizes the factors are also relevant in identifying threats • Expanded guidance for last bullet <p>Last sentence added to emphasize the applicable paragraph when SRT for a PIE audit client is identified</p>

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*Prepared by the Staff of IESBA
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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R607.6 applies.	
607.3 A3	An example of an action that might be a safeguard to address such a self-review or advocacy threat is using a professional who was not an audit team member to perform the service.	<p>607.5 A1 An example of an action that might be a safeguard to address a self-review or advocacy threat created by providing a litigation support service to an audit client that is not a public interest entity is using a professional who was not an audit team member to perform the service.</p> <p>607.8 A1 An example of an action that might be a safeguard to address an advocacy threat for an audit client that is not a public interest entity is using a professional to perform the service who is not, and has not been, an audit team member.</p>	Safeguard applies only to non-PIEs; stand-alone paragraph 607.8 A1 for acting as a witness
607.3 A4	If a firm or a network firm provides a litigation support service to an audit client and the service involves estimating damages or other amounts that affect the financial statements on which the firm will express an opinion, the requirements and application material set out in Subsection 603 related to valuation services apply.	607.4 A2 If a firm or a network firm provides a litigation support service to an audit client and the service might involve estimating, or might affect the estimation of, damages or other amounts that affect the financial statements on which the firm will express an opinion, the requirements and application material set out in Subsection 603 related to valuation services apply.	“or affects the estimation of damages” added

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COMPARISON OF EXTANT AND REVISED PROVISIONS

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As of March 2021*

Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
n/a	n/a	<p>R607.6 A firm or a network firm shall not provide litigation support services to an audit client that is a public interest entity if the provision of such services might create a self-review threat. (Ref: Para. R600.14 and R600.16).</p> <p>607.6 A1 An example of a service that is prohibited because it might create a self-review threat is providing advice in connection with a legal proceeding where there is a risk that the outcome of the service affects the quantification of any provision or other amount in the financial statements on which the firm will express an opinion.</p> <p>607.6 A2 An example of an action that might be a safeguard to address an advocacy threat created by providing a litigation support service to an audit client that is a public interest entity is using a professional who was not an audit team member to perform the service.</p>	<p>Self-review threat prohibition is established with supporting application material</p> <p>For services that create only advocacy threats, example of safeguard</p>
n/a	n/a	<p>607.7 A1 A professional within the firm or the network firm might give evidence to a tribunal or court as a witness of fact or as an expert witness.</p> <p>(a) A witness of fact is an individual who gives evidence to a tribunal or court</p>	<p>New provisions relating to acting as a witness</p>

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments	
		<p style="text-align: center;">based on his or her direct knowledge of facts or events.</p> <p style="text-align: center;">(b) An expert witness is an individual who gives evidence, including opinions on matters, to a tribunal or court based on that individual's expertise.</p> <p>607.7 A2 A threat to independence is not created when an individual, in relation to a matter that involves an audit client, acts as a witness of fact and in the course of doing so provides an opinion within the individual's area of expertise in response to a question asked in the course of giving factual evidence.</p> <p>607.7 A3 The advocacy threat created when acting as an expert witness on behalf of an audit client is at an acceptable level if a firm or a network firm is:</p> <p style="text-align: center;">(a) Appointed by a tribunal or court to act as an expert witness in a matter involving a client; or</p> <p style="text-align: center;">(b) Engaged to advise or act as an expert witness in relation to a class action (or an equivalent group representative action) provided that:</p> <p style="text-align: center;">(i) The firm's audit clients constitute less than 20% of the members of</p>	

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		<p style="text-align: right;">the class or group (in number and in value);</p> <p style="text-align: right;">(ii) No audit client is designated to lead the class or group; and</p> <p style="text-align: right;">(iii) No audit client is authorized by the class or group to determine the nature and scope of the services to be provided by the firm or the terms on which such services are to be provided.</p> <p>R607.9 A firm or a network firm, or an individual within a firm or a network firm, shall not act for an audit client that is a public interest entity as an expert witness in a matter unless the circumstances set out in paragraph 607.7 A3 apply.</p>	
SUBSECTION 608 – LEGAL SERVICES			
608.1	Providing legal services to an audit client might create a self-review or advocacy threat.	608.3 A1 Providing legal services to an audit client might create a self-review threat when there is a risk that the results of the services will affect the accounting records or the financial statements on which the firm will express an opinion. Such services might also create an advocacy threat.	More specificity about the likelihood of threat
608.2	In addition to the specific requirements and application material in this subsection, the	608.1 In addition to the specific requirements and application material in this subsection, the	No change in substance, 2 nd

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
	requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing a legal service to an audit client. This subsection includes requirements that prohibit firms and network firms from providing certain legal services to audit clients in some circumstances because the threats cannot be addressed by applying safeguards.	requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing a legal service to an audit client.	sentence that repeats material in 600.3 is dropped
608.3 A1	<p>Legal services are defined as any services for which the individual providing the services must either:</p> <p>(a) Have the required legal training to practice law; or</p> <p>(b) Be admitted to practice law before the courts of the jurisdiction in which such services are to be provided.</p>	<p>608.2 A1 Legal services are defined as any services for which the individual providing the services must either:</p> <p>(a) Have the required legal training to practice law; or</p> <p>(b) Be admitted to practice law before the courts of the jurisdiction in which such services are to be provided.</p>	No change
n/a	n/a	<p>608.2 A2 This subsection deals specifically with:</p> <ul style="list-style-type: none"> • Providing legal advice. • Acting as general counsel. • Acting in an advocacy role. 	New paragraph to provide an overview of the different types of legal services covered in subsection

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)		Comments
608.4 A1	<p>Depending on the jurisdiction, legal advisory services might include a wide and diversified range of service areas including both corporate and commercial services to audit clients, such as:</p> <ul style="list-style-type: none"> • Contract support. • Supporting an audit client in executing a transaction. • Mergers and acquisitions. • Supporting and assisting an audit client's internal legal department. • Legal due diligence and restructuring. 	608.4 A1	<p>Depending on the jurisdiction, providing legal advice might include a wide and diversified range of service areas including both corporate and commercial services to audit clients, such as:</p> <ul style="list-style-type: none"> • Contract support. • Supporting an audit client in executing a transaction. • Mergers and acquisitions. • Supporting and assisting an audit client's internal legal department. • Legal due diligence and restructuring. 	No change
608.4 A2	<p>Factors that are relevant in evaluating the level of self-review or advocacy threats created by providing legal advisory services to an audit client include:</p> <ul style="list-style-type: none"> • The materiality of the specific matter in relation to the client's financial statements. • The complexity of the legal matter and the degree of judgment necessary to provide the service. 	608.5 A1	<p>Factors that are relevant in identifying self-review or advocacy threats created by providing legal advice to an audit client, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The materiality of the specific matter in relation to the client's financial statements. • The complexity of the legal matter and the degree of judgment necessary to provide the service. 	Lead in now emphasizes the factors are also relevant in identifying threats

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R608.7 applies.	
608.4 A3	<p>Examples of actions that might be safeguards to address threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address a self-review or advocacy threat. • Having an appropriate reviewer who was not involved in providing the service review the audit work or the service performed might address a self-review threat. 	<p>608.6 A1</p> <p>Examples of actions that might be safeguards to address self-review or advocacy threats created by providing legal advice to an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address a self-review or advocacy threat. • Having an appropriate reviewer who was not involved in providing the service review the audit work or the service performed might address a self-review threat. 	Lead in specifies the threats that may be addressed by safeguards
n/a	n/a	<p>608.5 A2</p> <p>Examples of legal advice that might create a self-review threat include:</p> <ul style="list-style-type: none"> • Estimating a potential loss arising from a lawsuit for the purpose of recording a provision in the client's financial statements. 	New application material

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		<ul style="list-style-type: none"> • Interpreting provisions in contracts that might give rise to liabilities reflected in the client's financial statements. <p>608.5 A3 Negotiating on behalf of an audit client might create an advocacy threat or might result in the firm or network firm assuming a management responsibility.</p>	
n/a	n/a	<p>R608.7 A firm or a network firm shall not provide legal advice to an audit client that is a public interest entity if the provision of such a service might create a self-review threat. (Ref: Para. R600.14 and R600.16).</p> <p>608.8 A1 The considerations in paragraphs 608.5 A1 and 608.5 A3 to 608.6 A1 are also relevant to evaluating and addressing advocacy threats that might be created by providing legal advice to an audit client that is a public interest entity.</p>	<p>Self-review threat prohibition is established</p> <p>For services that create only advocacy threats, new application material is provided</p>
R608.5	A partner or employee of the firm or the network firm shall not serve as General Counsel for legal affairs of an audit client.	R608.9 A partner or employee of the firm or the network firm shall not serve as General Counsel of an audit client.	No change
608.5 A1	The position of General Counsel is usually a senior management position with broad responsibility for the legal affairs of a company.	608.9 A1 The position of General Counsel is usually a senior management position with broad responsibility for the legal affairs of a company.	No change

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*Prepared by the Staff of IESBA
As of March 2021*

Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)		Comments
R608.6	A firm or a network firm shall not act in an advocacy role for an audit client in resolving a dispute or litigation when the amounts involved are material to the financial statements on which the firm will express an opinion.	R608.10	A firm or a network firm shall not act in an advocacy role for an audit client that is not a public interest entity in resolving a dispute or litigation before a tribunal or court when the amounts involved are material to the financial statements on which the firm will express an opinion.	<ul style="list-style-type: none"> • For non-PIEs, the materiality qualifier is retained • For PIE, the materiality qualifier is dropped, service is always prohibited
		R608.9	A firm or a network firm shall not act in an advocacy role for an audit client that is a public interest entity in resolving a dispute or litigation before a tribunal or court.	
608.6 A1	<p>Examples of actions that might be safeguards to address a self-review threat created when acting in an advocacy role for an audit client when the amounts involved are not material to the financial statements on which the firm will express an opinion include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or the service performed. 	608.10 A1	<p>Examples of actions that might be safeguards to address a self-review or advocacy threat created when acting in an advocacy role for an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the audit work or the service performed. 	Applies to non-PIEs only
n/a	n/a	R608.11	A firm or a network firm shall not act in an advocacy role for an audit client that is a public	New prohibition for PIE audit clients

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		interest entity in resolving a dispute or litigation before a tribunal or court.	
SUBSECTION 609 – RECRUITING SERVICES			
609.1	Providing recruiting services to an audit client might create a self-interest, familiarity or intimidation threat.	609.4 A1 Providing recruiting services to an audit client might create a self-interest, familiarity or intimidation threat.	No change
609.2	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing a recruiting service to an audit client. This subsection includes requirements that prohibit firms and network firms from providing certain types of recruiting services to audit clients in some circumstances because the threats created cannot be addressed by applying safeguards.	609.1 In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing a recruiting service to an audit client.	No change in substance, 2 nd sentence that repeats material in 600.3 is dropped
609.3 A1	Recruiting services might include activities such as: <ul style="list-style-type: none"> • Developing a job description. • Developing a process for identifying and selecting potential candidates. • Searching for or seeking out candidates. 	609.2 A1 Recruiting services might include activities such as: <ul style="list-style-type: none"> • Developing a job description. • Developing a process for identifying and selecting potential candidates. 	No change

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments
<ul style="list-style-type: none"> • Screening potential candidates for the role by: <ul style="list-style-type: none"> ○ Reviewing the professional qualifications or competence of applicants and determining their suitability for the position. ○ Undertaking reference checks of prospective candidates. ○ Interviewing and selecting suitable candidates and advising on candidates' competence. • Determining employment terms and negotiating details, such as salary, hours and other compensation. 	<ul style="list-style-type: none"> • Searching for or seeking out candidates. • Screening potential candidates for the role by: <ul style="list-style-type: none"> ○ Reviewing the professional qualifications or competence of applicants and determining their suitability for the position. ○ Undertaking reference checks of prospective candidates. ○ Interviewing and selecting suitable candidates and advising on candidates' competence. • Determining employment terms and negotiating details, such as salary, hours and other compensation. 	
<p>609.3 A2</p> <p>Paragraph R600.7 precludes a firm or a network firm from assuming a management responsibility. Providing the following services does not usually create a threat as long as personnel of the firm or network firm does not assume a management responsibility:</p> <ul style="list-style-type: none"> • Reviewing the professional qualifications of a number of applicants and providing advice on their suitability for the position. 	<p>609.4 A2</p> <p>Providing the following services does not usually create a threat as long as individuals within the firm or the network firm do not assume a management responsibility:</p> <ul style="list-style-type: none"> • Reviewing the professional qualifications of a number of applicants and providing advice on their suitability for the position. 	<p>No substantive change, first sentence of extant 609.3 A2 moved to R609.3</p>

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments
<ul style="list-style-type: none"> • Interviewing candidates and advising on a candidate's competence for financial accounting, administrative or control positions. 	<ul style="list-style-type: none"> • Interviewing candidates and advising on a candidate's competence for financial accounting, administrative or control positions. 	
<p>R609.4</p> <p>When a firm or network firm provides recruiting services to an audit client, the firm shall be satisfied that:</p> <p>(a) The client assigns the responsibility to make all management decisions with respect to hiring the candidate for the position to a competent employee, preferably within senior management; and</p> <p>(b) The client makes all management decisions with respect to the hiring process, including:</p> <ul style="list-style-type: none"> • Determining the suitability of prospective candidates and selecting suitable candidates for the position. • Determining employment terms and negotiating details, such as salary, hours and other compensation. 	<p>R609.3</p> <p>Paragraph R400.13 precludes a firm or a network firm from assuming a management responsibility. When providing a recruiting service to an audit client, the firm shall be satisfied that:</p> <p>(a) The client assigns the responsibility to make all management decisions with respect to hiring the candidate for the position to a competent employee, preferably within senior management; and</p> <p>(b) The client makes all management decisions with respect to the hiring process, including:</p> <ul style="list-style-type: none"> • Determining the suitability of prospective candidates and selecting suitable candidates for the position. • Determining employment terms and negotiating details, such as 	<p>No substantial change, first sentence from extant 609.3 A2</p>

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		salary, hours and other compensation.	
609.5 A1	<p>Factors that are relevant in evaluating the level of self-interest, familiarity or intimidation threats created by providing recruiting services to an audit client include:</p> <ul style="list-style-type: none"> • The nature of the requested assistance. • The role of the individual to be recruited. • Any conflicts of interest or relationships that might exist between the candidates and the firm providing the advice or service. 	<p>609.4 A3 Factors that are relevant in identifying self-interest, familiarity or intimidation threats created by providing recruiting services to an audit client, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The nature of the requested assistance. • The role of the individual to be recruited. • Any conflicts of interest or relationships that might exist between the candidates and the firm providing the advice or service. 	Lead in now emphasizes the factors are also relevant in identifying threats
609.5 A2	An example of an action that might be a safeguard to address such a self-interest, familiarity or intimidation threat is using professionals who are not audit team members to perform the service.	609.4 A4 An example of an action that might be a safeguard to address such a self-interest, familiarity or intimidation threat is using professionals who are not audit team members to perform the service.	No change
R609.6	When providing recruiting services to an audit client, the firm or the network firm shall not act as a negotiator on the client's behalf.	R609.5 When providing recruiting services to an audit client, the firm or the network firm shall not act as a negotiator on the client's behalf.	No change

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)		Comments
R609.7	<p>A firm or a network firm shall not provide a recruiting service to an audit client if the service relates to:</p> <p>(a) Searching for or seeking out candidates; or</p> <p>(b) Undertaking reference checks of prospective candidates,</p> <p>with respect to the following positions:</p> <p>(i) A director or officer of the entity; or</p> <p>(ii) A member of senior management in a position to exert significant influence over the preparation of the client's accounting records or the financial statements on which the firm will express an opinion.</p>	R609.6	<p>A firm or a network firm shall not provide a recruiting service to an audit client if the service relates to:</p> <p>(a) Searching for or seeking out candidates;</p> <p>(b) Undertaking reference checks of prospective candidates;</p> <p>(c) Recommending the person to be appointed; or</p> <p>(d) Advising on the terms of employment, remuneration or related benefits of a particular candidate,</p> <p>with respect to the following positions:</p> <p>(i) A director or officer of the entity; or</p> <p>(ii) A member of senior management in a position to exert significant influence over the preparation of the client's accounting records or the financial statements on which the firm will express an opinion.</p>	Third and fourth bullet new
SUBSECTION 610 – CORPORATE FINANCE SERVICES				
610.1	Providing corporate finance services to an audit client might create a self-review or advocacy threat.	610.3 A1	Providing corporate finance services to an audit client might create a self-review threat when there is a risk that the results of the	More specificity about likelihood of threat being created

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
		services will affect the accounting records or the financial statements on which the firm will express an opinion. Such services might also create an advocacy threat.	
610.2	In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to R600.10 are relevant to applying the conceptual framework when providing a corporate finance service to an audit client. This subsection includes requirements that prohibit firms and network firms from providing certain corporate finance services in some circumstances to audit clients because the threats created cannot be addressed by applying safeguards.	610.1 In addition to the specific requirements and application material in this subsection, the requirements and application material in paragraphs 600.1 to 600.27 A1 are relevant to applying the conceptual framework when providing a corporate finance service to an audit client.	No change in substance, 2 nd sentence that repeats material in 600.3 is dropped

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)		Comments
610.3 A1	<p>Examples of corporate finance services that might create a self-review or advocacy threat include:</p> <ul style="list-style-type: none"> • Assisting an audit client in developing corporate strategies. • Identifying possible targets for the audit client to acquire. • Advising on disposal transactions. • Assisting in finance raising transactions. • Providing structuring advice. • Providing advice on the structuring of a corporate finance transaction or on financing arrangements that will directly affect amounts that will be reported in the financial statements on which the firm will express an opinion. 	610.2 A1	<p>Examples of corporate finance services include:</p> <ul style="list-style-type: none"> • Assisting an audit client in developing corporate strategies. • Identifying possible targets for the audit client to acquire. • Advising on the potential purchase or disposal price of an asset. • Assisting in finance raising transactions. • Providing structuring advice. • Providing advice on the structuring of a corporate finance transaction or on financing arrangements. 	<ul style="list-style-type: none"> • List of examples no longer refer to a likelihood of a threat being created; intended to be definitional in nature • "that will directly affect amounts that will be reported in the financial statements on which the firm will express an opinion" removed from last bullet
610.3 A2	<p>Factors that are relevant in evaluating the level of such threats created by providing corporate finance services to an audit client include:</p> <ul style="list-style-type: none"> • The degree of subjectivity involved in determining the appropriate treatment for the outcome or consequences of the corporate finance advice in the financial statements. • The extent to which: 	610.4 A1	<p>Factors that are relevant in identifying self-review or advocacy threats created by providing corporate finance services to an audit client, and evaluating the level of such threats include:</p> <ul style="list-style-type: none"> • The degree of subjectivity involved in determining the appropriate treatment for the outcome or consequences of the 	<ul style="list-style-type: none"> • Lead in now emphasizes the factors are also relevant in identifying threats • Last bullet of extant 610.3 A2 removed • Last sentence added to

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments
<ul style="list-style-type: none"> ○ The outcome of the corporate finance advice will directly affect amounts recorded in the financial statements. ○ The amounts are material to the financial statements. • Whether the effectiveness of the corporate finance advice depends on a particular accounting treatment or presentation in the financial statements and there is doubt as to the appropriateness of the related accounting treatment or presentation under the relevant financial reporting framework. 	<p>corporate finance advice in the financial statements.</p> <ul style="list-style-type: none"> • The extent to which: <ul style="list-style-type: none"> ○ The outcome of the corporate finance advice will directly affect amounts recorded in the financial statements. ○ The outcome of the corporate finance service might have a material effect on the financial statements. <p>When a self-review threat for an audit client that is a public interest entity has been identified, paragraph R610.8 applies.</p>	<p>emphasize the applicable paragraph when SRT for a PIE audit client is identified</p>
<p>610.3 A3</p> <p>Examples of actions that might be safeguards to address threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the service review the audit work or service performed might address a self-review threat. 	<p>610.7 A1</p> <p>Examples of actions that might be safeguards to address self-review or advocacy threats created by providing corporate finance services to an audit client that is not a public interest entity include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service might address self-review or advocacy threats. • Having an appropriate reviewer who was not involved in providing the 	<p>Applies to non-PIEs only</p>

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Extant Code (2018 IESBA Handbook)	Changes to Part 4A (Section 600)	Comments	
	<p>service review the audit work or service performed might address a self-review threat.</p>		
<p>R610.4</p>	<p>A firm or a network firm shall not provide corporate finance services to an audit client that involve promoting, dealing in, or underwriting the audit client’s shares.</p>	<p>R610.5 A firm or a network firm shall not provide corporate finance services that involve promoting, dealing in, or underwriting the shares, debt or other financial instruments issued by the audit client or providing advice on investment in such shares, debt or other financial instruments.</p>	<p>Replaced “the audit client’s shares” with “or providing advice on investment in such shares, debt or other financial instruments”</p>
<p>R610.5</p>	<p>A firm or a network firm shall not provide corporate finance advice to an audit client where the effectiveness of such advice depends on a particular accounting treatment or presentation in the financial statements on which the firm will express an opinion and:</p> <p>(a) The audit team has reasonable doubt as to the appropriateness of the related accounting treatment or presentation under the relevant financial reporting framework; and</p> <p>(b) The outcome or consequences of the corporate finance advice will have a material effect on the financial statements on which the firm will express an opinion.</p>	<p>R610.6 A firm or a network firm shall not provide advice in relation to corporate finance services to an audit client where:</p> <p>(a) The effectiveness of such advice depends on a particular accounting treatment or presentation in the financial statements on which the firm will express an opinion; and</p> <p>(b) The audit team has doubt as to the appropriateness of the related accounting treatment or presentation under the relevant financial reporting framework.</p>	<ul style="list-style-type: none"> • For PIEs, the materiality qualifier is dropped • Paragraph is also redrafted to enhance clarity

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Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Section 600)	Comments
n/a	n/a	<p>R610.8 A firm or a network firm shall not provide corporate finance services to an audit client that is a public interest entity if the provision of such services might create a self-review threat. (Ref: Para. R600.14 and R600.16).</p> <p>610.8 A1 An example of an action that might be a safeguard to address advocacy threats created by providing corporate finance services to an audit client that is a public interest entity is using professionals who are not audit team members to perform the service.</p>	<p>For PIEs:</p> <ul style="list-style-type: none"> • Self-review threat prohibition is established • For services that create only advocacy threats, new example of safeguard

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2. Conforming Amendments to Section 400*

Extant Code (2018 IESBA Handbook)		Changes to Part 4A (Sections 600 and 400)		Comments
Extracts of Section 400, Applying the Conceptual Framework to Independence for Audit and Review Engagements				
General				
R400.11	A firm performing an audit engagement shall be independent.	R400.11	A firm performing an audit engagement shall be independent.	No change
R400.12	A firm shall apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence in relation to an audit engagement.	R400.12	A firm shall apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence in relation to an audit engagement.	No change
n/a	n/a	R400.13	A firm or a network firm shall not assume a management responsibility for an audit client.	Repositioned from Section 600, no substantive change
n/a	n/a	400.13 A1	Management responsibilities involve controlling, leading and directing an entity, including making decisions regarding the acquisition, deployment and control of human, financial, technological, physical and intangible resources.	Repositioned from Section 600, no substantive change

* Certain paragraphs in Section 400 are intentionally omitted.

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n/a	n/a	400.13 A2 When a firm or a network firm assumes a management responsibility for an audit client, self-review, self-interest and familiarity threats are created. Assuming a management responsibility might also create an advocacy threat because the firm or network firm becomes too closely aligned with the views and interests of management.	Repositioned from Section 600, no substantive change
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n/a	n/a	<p>400.13 A3 Determining whether an activity is a management responsibility depends on the circumstances and requires the exercise of professional judgment. Examples of activities that would be considered a management responsibility, and include:</p> <ul style="list-style-type: none"> • Setting policies and strategic direction. • Hiring or dismissing employees. • Directing and taking responsibility for the actions of employees in relation to the employees' work for the entity. • Authorizing transactions. • Controlling or managing bank accounts or investments. • Deciding which recommendations of the firm or network firm or other third parties to implement. • Reporting to those charged with governance on behalf of management. • Taking responsibility for: <ul style="list-style-type: none"> ○ The preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. 	Repositioned from Section 600, no substantive change
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		<ul style="list-style-type: none"> • Designing, implementing, monitoring or maintaining internal control. 	
n/a	n/a	<p>400.13 A4 Subject to compliance with paragraph R400.14, providing advice and recommendations to assist the management of an audit client in discharging its responsibilities is not assuming a management responsibility. The provision of advice and recommendations to an audit client might create a self-review threat and is addressed in Section 600.</p>	<p>Repositioned from Section 600, no substantive change. Last sentence emphasizes the provision of advice and recommendations that might create a SRT.</p>

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n/a	n/a	<p>R400. 14 When performing a professional activity for an audit client, the firm shall be satisfied that client management makes all judgments and decisions that are the proper responsibility of management. This includes ensuring that the client’s management:</p> <p>(a) Designates an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the client’s decisions and to oversee the activities. Such an individual, preferably within senior management, would understand:</p> <p>(i) The objectives, nature and results of the activities; and</p> <p>(ii) The respective client and firm or network firm responsibilities</p>	Repositioned from Section 600, no substantive change
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		<p>However, the individual is not required to possess the expertise to perform or re-perform the activities.</p> <p>(b) Provides oversight of the activities and evaluates the adequacy of the results of the activities performed for the client’s purpose.</p> <p>(c) Accepts responsibility for the actions, if any, to be taken arising from the results of the activities.</p>	
	[Paragraphs 400.13 to 400.19 are intentionally left blank]	[Paragraphs 400.15 to 400.19 are intentionally left blank]	
Related Entities			
R400.20	As defined, an audit client that is a listed entity includes all of its related entities. For all other entities, references to an audit client in this Part include related entities over which the client has direct or indirect control. When the audit team knows, or has reason to believe, that a relationship or circumstance involving any other related entity of the client is relevant to the evaluation of the firm’s independence from the client, the audit team shall include that related entity when identifying, evaluating and addressing threats to independence	R400.20 As defined, an audit client that is a listed entity includes all of its related entities. For all other entities, references to an audit client in this Part include related entities over which the client has direct or indirect control. When the audit team knows, or has reason to believe, that a relationship or circumstance involving any other related entity of the client is relevant to the evaluation of the firm’s independence from the client, the audit team shall include that related entity when identifying, evaluating and addressing threats to independence.	No change

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	[Paragraphs 400.21 to 400.29 are intentionally left blank]	[Paragraphs 400.21 to 400.29 are intentionally left blank]	
Period During which Independence is Required			
R400.30	Independence, as required by this Part, shall be maintained during both: (a) The engagement period; and (b) The period covered by the financial statements.	R400.30 Independence, as required by this Part, shall be maintained during both: (a) The engagement period; and (b) The period covered by the financial statements.	No change
400.30 A1	The engagement period starts when the audit team begins to perform the audit. The engagement period ends when the audit report is issued. When the engagement is of a recurring nature, it ends at the later of the notification by either party that the professional relationship has ended or the issuance of the final audit report.	400.30 A1 The engagement period starts when the audit team begins to perform the audit. The engagement period ends when the audit report is issued. When the engagement is of a recurring nature, it ends at the later of the notification by either party that the professional relationship has ended or the issuance of the final audit report.	No change

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<p>R400.31</p>	<p>If an entity becomes an audit client during or after the period covered by the financial statements on which the firm will express an opinion, the firm shall determine whether any threats to independence are created by:</p> <p>(a) Financial or business relationships with the audit client during or after the period covered by the financial statements but before accepting the audit engagement; or</p> <p>(b) Previous services provided to the audit client by the firm or a network firm.</p>	<p>R400.31 If an entity becomes an audit client during or after the period covered by the financial statements on which the firm will express an opinion, the firm shall determine whether any threats to independence are created by:</p> <p>(a) Financial or business relationships with the audit client during or after the period covered by the financial statements but before accepting the audit engagement; or</p> <p>(b) Services provided to the audit client by the firm or a network firm in prior financial statement periods.</p>	<p>No change</p>
<p>400.31 A1</p>	<p>Threats to independence are created if a non-assurance service was provided to an audit client during, or after the period covered by the financial statements, but before the audit team begins to perform the audit, and the service would not be permitted during the engagement period.</p>	<p>400.31 A1 Threats to independence are created if a non-assurance service was provided to an audit client during, or after the period covered by the financial statements, but before the audit team begins to perform the audit, and the service would not be permitted during the engagement period.</p>	<p>No change</p>

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n/a	n/a	400.31 A2 A factor to be considered in such circumstances is whether the results of the service provided might form part of or affect the accounting records, the internal controls over financial reporting, or the financial statements on which the firm will express an opinion.	New application material
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400.31 A2	<p>Examples of actions that might be safeguards to address such threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not audit team members to perform the service. • Having an appropriate reviewer review the audit and non-assurance work as appropriate. • Engaging another firm outside of the network to evaluate the results of the non-assurance service or having another firm outside of the network re-perform the non-assurance service to the extent necessary to enable the other firm to take responsibility for the service. 	<p>400.31 A3 Examples of actions that might be safeguards to address threats to independence include:</p> <ul style="list-style-type: none"> • Not assigning professionals who performed the non-assurance service to be members of the engagement team. • Having an appropriate reviewer review the audit work or non-assurance service as appropriate. • Engaging another firm outside of the network to evaluate the results of the non-assurance service or having another firm outside of the network re-perform the non-assurance service to the extent necessary to enable the other firm to take responsibility for the service. 	No change
n/a	n/a	<p>400.31 A4 A threat to independence created by the provision of a non-assurance service by a firm or a network firm prior to the audit engagement period or prior to the period covered by the financial statements on which the firm will express an opinion is eliminated or reduced to an acceptable level if the results of such service have been used or implemented in a period audited by another firm.</p>	New application material

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n/a	n/a	<p>R400.32 A firm shall not accept appointment as auditor of a public interest entity to which the firm or the network firm has provided a non-assurance service prior to such appointment that might create a self-review threat in relation to the financial statements on which the firm will express an opinion unless:</p> <ul style="list-style-type: none"> (a) The provision of such service ceases before the commencement of the audit engagement period, (b) The firm takes action to address any threats to its independence; and (c) The firm determines that, in the view of a reasonable and informed third party, any threats to the firm’s independence have been or will be eliminated or reduced to an acceptable level. 	New requirement
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n/a	n/a	<p>400.32 A1 Actions that might be regarded by a reasonable and informed third party as eliminating or reducing to an acceptable level any threats to independence created by the provision of non-assurance services to a public interest entity prior to appointment as auditor of that entity include:</p> <ul style="list-style-type: none"> • The results of the service had been subject to auditing procedures in the course of the audit of the prior year's financial statements by a predecessor firm. • The firm engages a professional accountant, who is not a member of the firm expressing the opinion on the financial statements, to perform a review of the first audit engagement affected by the self-review threat consistent with the objective of an engagement quality review. • The public interest entity engages another firm outside of the network to: <ul style="list-style-type: none"> (i) Evaluate the results of the non-assurance service; or (ii) Re-perform the service, to the extent necessary to enable the other firm to take responsibility for the 	New application material
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		result of the service.	
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3. Consequential Amendments to Section 950

January 2020 Part 4B (Revised)	Changes to Part 4B, Section 950	Comments	
Section 950 Provision of Non-assurance Services to Assurance Clients			
950.1	Firms are required to comply with the fundamental principles, be independent, and apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence.	950.1 Firms are required to comply with the fundamental principles, be independent, and apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence.	No change
950.2	Firms might provide a range of non-assurance services to their assurance clients, consistent with their skills and expertise. Providing certain non-assurance services to assurance clients might create threats to compliance with the fundamental principles and threats to independence. This section sets out specific requirements and application material relevant to applying the conceptual framework in such circumstances.	950.2 Firms might provide a range of non-assurance services to their assurance clients, consistent with their skills and expertise. Providing certain non-assurance services to assurance clients might create threats to compliance with the fundamental principles and threats to independence.	No change
R950.3	Before a firm accepts an engagement to provide a non-assurance service to an assurance client, the firm shall determine whether providing such a service might create a threat to independence.	R950.6 Before a firm accepts an engagement to provide a non-assurance service to an assurance client, the firm shall apply the conceptual framework to identify, evaluate and address any threat to independence that might be created by providing that service.	Conforms to R600.8

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
n/a	n/a	950.7 A1 A description of the categories of threats that might arise when a firm provides a non-assurance service to an assurance client is set out in 120.6 A3.	New paragraph
950.3 A1	The requirements and application material in this section assist firms in analyzing certain types of non-assurance services and the related threats that might be created when a firm accepts or provides non-assurance services to an assurance client.	950.3 This section sets out requirements and application material relevant to applying the conceptual framework to identify, evaluate and address threats to independence when providing non-assurance services to assurance clients.	Conforms to 600.3
950.3 A2	New business practices, the evolution of financial markets and changes in information technology are among the developments that make it impossible to draw up an all-inclusive list of non-assurance services that might be provided to an assurance client. As a result, the Code does not include an exhaustive listing of all non-assurance services that might be provided to an assurance client.	950.4 New business practices, the evolution of financial markets and changes in technology are some developments that make it impossible to draw up an all-inclusive list of non-assurance services that firms might provide to an assurance client. The conceptual framework and the general provisions in this section apply when a firm proposes to a client to provide a non-assurance service for which there are no specific requirements and application material.	Refinements to: (i) drop the word "information" from "information technology"; and (ii) clarify why it is not possible to provide an exhaustive list of emerging non-assurance services.
n/a	n/a	950.5 A1 When a firm provides a non-assurance service to an assurance client, there is a risk that a firm will assume a management responsibility in relation to the underlying subject matter and,	Conforms to 600.7 A1

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
		in an attestation engagement, the subject matter information of the assurance engagement unless the firm is satisfied that the requirements in paragraphs R900.13 and R900.14 have been complied with.	
n/a	n/a	950.7 A1 A description of the categories of threats that might arise when a firm or network firm provides a non-assurance service to an assurance client is set out in paragraph 120.6 A3.	Conforms to 600.9 A1
950.4 A1	<p>Factors that are relevant in evaluating the level of threats created by providing a non-assurance service to an assurance client include:</p> <ul style="list-style-type: none"> • The nature, scope and purpose of the service. • The degree of reliance that will be placed on the outcome of the service as part of the assurance engagement. • The legal and regulatory environment in which the service is provided. • Whether the outcome of the service will affect the underlying subject matter and, in an attestation engagement, matters reflected in the subject matter information of the assurance engagement, and, if so: 	<p>950.7 A2 Factors that are relevant in identifying and evaluating the different threats that might be created by providing a non-assurance service to an assurance client include:</p> <ul style="list-style-type: none"> • The nature, scope, intended use and purpose of the service. • The manner in which the service will be provided, such as the personnel to be involved and their location. • The legal and regulatory environment in which the service is provided. • Whether the client is a public interest entity. 	Conforms to 600.9 A2

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<u>January 2020 Part 4B (Revised)</u>	Changes to Part 4B, Section 950	Comments
<ul style="list-style-type: none"> ○ The extent to which the outcome of the service will have a material or significant effect on the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement. ○ The extent of the assurance client's involvement in determining significant matters of judgment. ● The level of expertise of the client's management and employees with respect to the type of service provided. 	<ul style="list-style-type: none"> ● The level of expertise of the client's management and employees with respect to the type of service provided. ● Whether the outcome of the service will affect the underlying subject matter and, in an attestation engagement, matters reflected in the subject matter information of the assurance engagement, and, if so: <ul style="list-style-type: none"> ○ The extent to which the outcome of the service will have a material effect on the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement. ○ The extent to which the assurance client determines significant matters of judgment (Ref: Para. R900.13 to R900.14). ● The degree of reliance that will be placed on the outcome of the service as part of the assurance engagement. ● The fee relating to the provision of the non-assurance service. 	

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
n/a	n/a	<p>950.11 A1 Expectations about a firm’s independence are heightened when an assurance engagement is undertaken by a firm for a public interest entity and the results of that engagement will be:</p> <ul style="list-style-type: none"> (a) Made available publicly, including to shareholders and other stakeholders; or (b) Provided to an entity or organization established by law or regulation to oversee the operation of a business sector or activity. <p>Consideration of these expectations forms part of the reasonable and informed third party test applied when determining whether to provide a non-assurance service to an assurance client.</p> <p>950.11 A2 If a self-review threat exists in relation to an engagement undertaken in the circumstances described in paragraph 950.11 A1 (b), the firm is encouraged to disclose the existence of that self-review threat and the steps taken to address it to the party engaging the firm or those charged with governance of the assurance client and to the entity or organization established by law or regulation to oversee the operation of a business sector</p>	New application material relating to assurance clients that are public interest entities

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
		or activity to which the results of the engagement will be provided.	
950.4 A2	The concept of materiality in relation to an assurance client’s subject matter information is addressed in <i>International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information</i> . The determination of materiality involves the exercise of professional judgment and is impacted by both quantitative and qualitative factors. It is also affected by perceptions of the financial or other information needs of users.	950.8 A1 Materiality is a factor that is relevant in evaluating threats created by providing a non-assurance service to an assurance client. The concept of materiality in relation to an assurance client’s subject matter information is addressed in <i>International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information</i> . The determination of materiality involves the exercise of professional judgment and is impacted by both quantitative and qualitative factors. It is also affected by perceptions of the financial or other information needs of users.	No substantial change, first sentence conforms with 600.16 A1.
950.4 A3	A firm might provide multiple non-assurance services to an assurance client. In these circumstances the combined effect of threats created by providing those services is relevant to the firm’s evaluation of threats.	950.9 A1 A firm might provide multiple non-assurance services to an assurance client. In these circumstances the combined effect of threats created by providing those services is relevant to the firm’s evaluation of threats.	No change
950.5 A1	Paragraph 120.10 A2 includes a description of safeguards. In relation to providing non-assurance	950.12 A1 Paragraphs 120.10 to 120.10 A2 include a requirement and application material that are	New material added to conform

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<u>January 2020 Part 4B (Revised)</u>	Changes to Part 4B, Section 950	Comments	
	<p>services to assurance clients, safeguards are actions, individually or in combination, that the firm takes that effectively reduce threats to independence to an acceptable level. In some situations, when a threat is created by providing a service to an assurance client, safeguards might not be available. In such situations, the application of the conceptual framework set out in Section 120 requires the firm to decline or end the non-assurance service or the assurance engagement.</p>	<p>relevant when addressing threats to independence, including a description of safeguards.</p> <p>950.12 A2 Threats to independence created by providing a non-assurance service or multiple services to an assurance client vary depending on facts and circumstances of the assurance engagement and the nature of the service. Such threats might be addressed by applying safeguards or by adjusting the scope of the proposed service.</p> <p>950.12 A3 Examples of actions that might be safeguards to address such threats include:</p> <ul style="list-style-type: none"> • Using professionals who are not assurance team members to perform the service. • Having an appropriate reviewer who was not involved in providing the service review the assurance work or service performed. <p>950.12 A4 Safeguards might not be available to reduce the threat created by providing a non-assurance service to an assurance client to an acceptable level. In such a situation, the application of the conceptual framework requires the firm to:</p>	<p>with revised provisions in Section 600</p>

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
		<ul style="list-style-type: none"> (a) Adjust the scope of the proposed service to eliminate the circumstances that are creating the threat; (b) Decline or end the service that creates the threat that cannot be eliminated or reduced to an acceptable level; or (c) End the assurance engagement. 	
R950.6	A firm shall not assume a management responsibility related to the underlying subject matter and, in an attestation engagement, the subject matter information of an assurance engagement provided by the firm. If the firm assumes a management responsibility as part of any other service provided to the assurance client, the firm shall ensure that the responsibility is not related to the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement provided by the firm.	R900.13 A firm shall not assume a management responsibility related to the underlying subject matter and, in an attestation engagement, the subject matter information of an assurance engagement provided by the firm. If the firm assumes a management responsibility as part of any other service provided to the assurance client, the firm shall ensure that the responsibility is not related to the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement provided by the firm.	No change, repositioned to mirror S400
950.6 A1	Management responsibilities involve controlling, leading and directing an entity, including making decisions regarding the acquisition, deployment and control of human, financial, technological, physical and intangible resources.	900.13 A1 Management responsibilities involve controlling, leading and directing an entity, including making decisions regarding the acquisition, deployment and control of human, financial, technological, physical and intangible resources.	No change, repositioned to mirror S400

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*Prepared by the Staff of IESBA
As of March 2021*

<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
950.6 A2	<p>Providing a non-assurance service to an assurance client creates self-review and self-interest threats if the firm assumes a management responsibility when performing the service. In relation to providing a service related to the underlying subject matter and, in an attestation engagement, the subject matter information of an assurance engagement provided by the firm, assuming a management responsibility also creates a familiarity threat and might create an advocacy threat because the firm becomes too closely aligned with the views and interests of management.</p>	<p>900.13 A2 When a firm assumes a management responsibility related to the underlying subject matter and, in an attestation engagement, the subject matter information of an assurance engagement, self-review, self-interest and familiarity threats are created. Assuming a management responsibility might create an advocacy threat because the firm becomes too closely aligned with the views and interests of management.</p>	<p>Conforms to 400.13 A2</p>
950.6 A3	<p>Determining whether an activity is a management responsibility depends on the circumstances and requires the exercise of professional judgment. Examples of activities that would be considered a management responsibility include:</p> <ul style="list-style-type: none"> • Setting policies and strategic direction. • Hiring or dismissing employees. • Directing and taking responsibility for the actions of employees in relation to the employees' work for the entity. • Authorizing transactions. • Controlling or managing bank accounts or investments. 	<p>900.13 A3 Determining whether an activity is a management responsibility depends on the circumstances and requires the exercise of professional judgment. Examples of activities that would be considered a management responsibility include:</p> <ul style="list-style-type: none"> • Setting policies and strategic direction. • Hiring or dismissing employees. • Directing and taking responsibility for the actions of employees in relation to the employees 'work for the entity. • Authorizing transactions. 	<p>No change, repositioned to mirror S400</p>

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
	<ul style="list-style-type: none"> • Deciding which recommendations of the firm or other third parties to implement. • Reporting to those charged with governance on behalf of management. • Taking responsibility for designing, implementing, monitoring and maintaining internal control. 	<ul style="list-style-type: none"> • Controlling or managing bank accounts or investments. • Deciding which recommendations of the firm or other third parties to implement. • Reporting to those charged with governance on behalf of management. • Taking responsibility for designing, implementing, monitoring and maintaining internal control. 	
950.6 A4	Providing advice and recommendations to assist the management of an assurance client in discharging its responsibilities is not assuming a management responsibility. (Ref: Paras. R950.6 to 950.6 A3).	900.13 A4 Subject to compliance with paragraph R900.14, providing advice and recommendations to assist the management of an assurance client in discharging its responsibilities is not assuming a management responsibility.	No change – other than the addition of the opening phrase that conforms with 400.13 A4 Repositioned to mirror S400
R950.7	To avoid assuming a management responsibility when providing non-assurance services to an assurance client that are related to the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement, the firm shall be satisfied that client	R900.14 When performing a professional activity for an assurance client that is related to the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement, the firm shall be satisfied that client management makes all	No change – other than in the first sentence that conforms with R400.14

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*Prepared by the Staff of IESBA
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<u>January 2020 Part 4B (Revised)</u>	Changes to Part 4B, Section 950	Comments
<p>management makes all related judgments and decisions that are the proper responsibility of management. This includes ensuring that the client's management:</p> <p>(a) Designates an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the client's decisions and to oversee the services. Such an individual, preferably within senior management, would understand:</p> <p style="padding-left: 20px;">(i) The objectives, nature and results of the services; and</p> <p style="padding-left: 20px;">(ii) The respective client and firm responsibilities.</p> <p>However, the individual is not required to possess the expertise to perform or re-perform the services.</p> <p>(b) Provides oversight of the services and evaluates the adequacy of the results of the service performed for the client's purpose; and</p> <p>(c) Accepts responsibility for the actions, if any, to be taken arising from the results of the services.</p>	<p>related judgments and decisions that are the proper responsibility of management. This includes ensuring that the client's management:</p> <p>(a) Designates an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the client's decisions and to oversee the activities. Such an individual, preferably within senior management, would understand:</p> <p style="padding-left: 20px;">(i) The objectives, nature and results of the activities; and</p> <p style="padding-left: 20px;">(ii) The respective client and firm responsibilities.</p> <p>However, the individual is not required to possess the expertise to perform or re-perform the activities.</p> <p>(b) Provides oversight of the activities and evaluates the adequacy of the results of the activity performed for the client's purpose; and</p> <p>(c) Accepts responsibility for the actions, if any, to be taken arising from the results of the activities.</p>	<p>Repositioned to mirror S400</p>

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<u>January 2020 Part 4B (Revised)</u>		Changes to Part 4B, Section 950	Comments
950.8 A1	<p>A self-review threat might be created if, in an attestation engagement, the firm is involved in the preparation of subject matter information which subsequently becomes the subject matter information of an assurance engagement. Examples of non-assurance services that might create such self-review threats when providing services related to the subject matter information of an assurance engagement include:</p> <ul style="list-style-type: none"> (a) Developing and preparing prospective information and subsequently issuing an assurance report on this information. (b) Performing a valuation that is related to or forms part of the subject matter information of an assurance engagement. 	<p>950.10 A1 A self-review threat might be created if, in an attestation engagement, the firm is involved in the preparation of subject matter information which subsequently becomes the subject matter information of an assurance engagement. Examples of non-assurance services that might create such self-review threats when providing services related to the subject matter information of an assurance engagement include:</p> <ul style="list-style-type: none"> (a) Developing and preparing prospective information and subsequently issuing an assurance report on this information. (b) Performing a valuation that is related to or forms part of the subject matter information of an assurance engagement. 	No change – other than to change 'attestation engagement' into 'non-assurance engagement'.

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4. Conforming Amendments to Section 900*

January 2020 Part 4B (Revised)		Changes to Part 4B, Section 900		Comments
Extracts of Section 900, Applying the Conceptual Framework to Independence for Assurance Engagements Other than Audit and Review Engagements				
General				
R900.11	A firm performing an assurance engagement shall be independent of the assurance client.	R900.11	A firm performing an assurance engagement shall be independent of the assurance client.	No change
900.11 A1	For the purposes of this Part, the assurance client in an assurance engagement is the responsible party and also, in an attestation engagement, the party taking responsibility for the subject matter information (who might be the same as the responsible party).	900.11 A1	For the purposes of this Part, the assurance client in an assurance engagement is the responsible party and also, in an attestation engagement, the party taking responsibility for the subject matter information (who might be the same as the responsible party).	No change

* Certain paragraphs in Section 900 are intentionally omitted.

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Prepared by the Staff of IESBA
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900.11 A2	<p>The roles of the parties involved in an assurance engagement might differ and affect the application of the independence provisions in this Part. In the majority of attestation engagements, the responsible party and the party taking responsibility for the subject matter information are the same. This includes those circumstances where the responsible party involves another party to measure or evaluate the underlying subject matter against the criteria (the measurer or evaluator) where the responsible party takes responsibility for the subject matter information as well as the underlying subject matter. However, the responsible party or the engaging party might appoint another party to prepare the subject matter information on the basis that this party is to take responsibility for the subject matter information. In this circumstance, the responsible party and the party responsible for the subject matter information are both assurance clients for the purposes of this Part.</p>	<p>900.11 A2 The roles of the parties involved in an assurance engagement might differ and affect the application of the independence provisions in this Part. In the majority of attestation engagements, the responsible party and the party taking responsibility for the subject matter information are the same. This includes those circumstances where the responsible party involves another party to measure or evaluate the underlying subject matter against the criteria (the measurer or evaluator) where the responsible party takes responsibility for the subject matter information as well as the underlying subject matter. However, the responsible party or the engaging party might appoint another party to prepare the subject matter information on the basis that this party is to take responsibility for the subject matter information. In this circumstance, the responsible party and the party responsible for the subject matter information are both assurance clients for the purposes of this Part.</p>	No change
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900.11 A3	In addition to the responsible party and, in an attestation engagement, the party taking responsibility for the subject matter information, there might be other parties in relation to the engagement. For example, there might be a separate engaging party or a party who is a measurer or evaluator other than the party taking responsibility for the subject matter information. In these circumstances, applying the conceptual framework requires the professional accountant to identify and evaluate threats to the fundamental principles created by any interests or relationships with such parties, including whether any conflicts of interest might exist as described in Section 310.	900.11 A3 In addition to the responsible party and, in an attestation engagement, the party taking responsibility for the subject matter information, there might be other parties in relation to the engagement. For example, there might be a separate engaging party or a party who is a measurer or evaluator other than the party taking responsibility for the subject matter information. In these circumstances, applying the conceptual framework requires the professional accountant to identify and evaluate threats to the fundamental principles created by any interests or relationships with such parties, including whether any conflicts of interest might exist as described in Section 310.	No change
R900.12	A firm shall apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence in relation to an assurance engagement.	R900.12 A firm shall apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence in relation to an assurance engagement.	No change

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n/a	n/a	<p>R900.13 A firm shall not assume a management responsibility related to the underlying subject matter and, in an attestation engagement, the subject matter information of an assurance engagement provided by the firm. If the firm assumes a management responsibility as part of any other service provided to the assurance client, the firm shall ensure that the responsibility is not related to the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement provided by the firm.</p> <p>900.13 A1 Management responsibilities involve controlling, leading and directing an entity, including making decisions regarding the acquisition, deployment and control of human, financial, technological, physical and intangible resources.</p> <p>900.13 A2 When a firm assumes a management responsibility related to the underlying subject matter and, in an attestation engagement, the subject matter information of an assurance engagement, self-review, self-interest and familiarity threats are created. Assuming a management responsibility might also create an advocacy threat because the firm becomes too closely</p>	<p>Repositioned from R950.6 to R950.7; Consistent with Sections 600 and 400</p>
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		aligned with the views and interests of management.	
n/a	n/a	900.13 A3 Determining whether an activity is a management responsibility depends on the circumstances and requires the exercise of professional judgment. Examples of activities that would be considered a management responsibility include: <ul style="list-style-type: none"> • Setting policies and strategic direction. • Hiring or dismissing employees. • Directing and taking responsibility for the actions of employees in relation to the employees' work for the entity. • Authorizing transactions. • Controlling or managing bank accounts or investments. • Deciding which recommendations of the firm or other third parties to implement. • Reporting to those charged with governance on behalf of management. • Taking responsibility for designing, implementing, monitoring and maintaining internal control. 	No change

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		900.13 A4 Subject to compliance with paragraph R900.14, providing advice and recommendations to assist the management of an assurance client in discharging its responsibilities is not assuming a management responsibility.	No change – other than the introductory phrase
n/a	n/a	<p>R900.14 When performing a professional activity for an assurance client that is related to the underlying subject matter and, in an attestation engagement, the subject matter information of the assurance engagement, the firm shall be satisfied that client management makes all related judgments and decisions that are the proper responsibility of management. This includes ensuring that the client’s management:</p> <p>(a) Designates an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the client’s decisions and to oversee the activities. Such an individual, preferably within senior management, would understand:</p> <p>(i) The objectives, nature and results of the activities; and</p>	

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		<p>(ii) The respective client and firm responsibilities.</p> <p>However, the individual is not required to possess the expertise to perform or re-perform the activities.</p> <p>(b) Provides oversight of the activities and evaluates the adequacy of the results of the activity performed for the client's purpose; and</p> <p>(c) Accepts responsibility for the actions, if any, to be taken arising from the results of the activities.</p>	
<p><i>Paragraphs 900.14 A1 to R900.16 are unchanged from Part 4B (Revised) and therefore are not included in this table.</i></p>			
<p>[Paragraphs 900.16 to 900.29 are intentionally left blank]</p>		<p>[Paragraphs 900.17 to 900.29 are intentionally left blank]</p>	
<p>Period During which Independence is Required</p>			
<p>R900.30</p>	<p>Independence, as required by this Part, shall be maintained during both:</p> <p>(a) The engagement period; and</p> <p>(b) The period covered by the subject matter information.</p>	<p>R900.30</p> <p>Independence, as required by this Part, shall be maintained during both:</p> <p>(a) The engagement period; and</p> <p>(b) The period covered by the subject matter information.</p>	<p>No change</p>

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900.30 A1	<p>The engagement period starts when the assurance team begins to perform assurance services with respect to the particular engagement. The engagement period ends when the assurance report is issued. When the engagement is of a recurring nature, it ends at the later of the notification by either party that the professional relationship has ended or the issuance of the final assurance report.</p>	<p>900.30 A1 The engagement period starts when the assurance team begins to perform assurance services with respect to the particular engagement. The engagement period ends when the assurance report is issued. When the engagement is of a recurring nature, it ends at the later of the notification by either party that the professional relationship has ended or the issuance of the final assurance report.</p>	No change
R900.31	<p>If an entity becomes an assurance client during or after the period covered by the subject matter information on which the firm will express a conclusion, the firm shall determine whether any threats to independence are created by:</p> <p>(a) Financial or business relationships with the assurance client during or after the period covered by the subject matter information but before accepting the assurance engagement; or</p> <p>(b) Previous services provided to the assurance client.</p>	<p>R900.31 If an entity becomes an assurance client during or after the period covered by the subject matter information on which the firm will express a conclusion, the firm shall determine whether any threats to independence are created by:</p> <p>(a) Financial or business relationships with the assurance client during or after the period covered by the subject matter information but before accepting the assurance engagement; or</p> <p>(b) Previous services provided to the assurance client.</p>	No change

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R900.32	Threats to independence are created if a non-assurance service was provided to the assurance client during, or after the period covered by the subject matter information, but before the assurance team begins to perform assurance services, and the service would not be permitted during the engagement period. In such circumstances, the firm shall evaluate and address any threat to independence created by the service. If the threats are not at an acceptable level, the firm shall only accept the assurance engagement if the threats are reduced to an acceptable level.	R900.32 Threats to independence are created if a non-assurance service was provided to the assurance client during, or after the period covered by the subject matter information, but before the assurance team begins to perform assurance services, and the service would not be permitted during the engagement period. In such circumstances, the firm shall evaluate and address any threat to independence created by the service. If the threats are not at an acceptable level, the firm shall only accept the assurance engagement if the threats are reduced to an acceptable level.	No change
900.32 A1	Examples of actions that might be safeguards to address such threats include: <ul style="list-style-type: none"> • Using professionals who are not assurance team members to perform the service. • Having an appropriate reviewer review the assurance and non-assurance work as appropriate. 	900.32 A1 Examples of actions that might be safeguards to address such threats include: <ul style="list-style-type: none"> • Using professionals who are not assurance team members to perform the service. • Having an appropriate reviewer review the assurance or non-assurance work as appropriate. 	No change

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R900.33	<p>If a non-assurance service that would not be permitted during the engagement period has not been completed and it is not practical to complete or end the service before the commencement of professional services in connection with the assurance engagement, the firm shall only accept the assurance engagement if:</p> <p>(a) The firm is satisfied that:</p> <p style="padding-left: 20px;">(i) The non-assurance service will be completed within a short period of time; or</p> <p style="padding-left: 20px;">(ii) The client has arrangements in place to transition the service to another provider within a short period of time;</p> <p>(b) The firm applies safeguards when necessary during the service period; and</p> <p>(c) The firm discusses the matter with those charged with governance.</p>	R900.33	<p>If a non-assurance service that would not be permitted during the engagement period has not been completed and it is not practical to complete or end the service before the commencement of professional services in connection with the assurance engagement, the firm shall only accept the assurance engagement if:</p> <p>(a) The firm is satisfied that:</p> <p style="padding-left: 20px;">(i) The non-assurance service will be completed within a short period of time; or</p> <p style="padding-left: 20px;">(ii) The client has arrangements in place to transition the service to another provider within a short period of time;</p> <p>(b) The firm applies safeguards when necessary during the service period; and</p> <p>(c) The firm discusses the matter with the party engaging the firm or those charged with governance of the assurance client.</p>	<p>No substantive change</p>
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Communication with Those Charged with Governance			
n/a	n/a	900.34 A1 Paragraphs R300.9 to 300.9 A2 set out requirements and application material that is relevant to communications with a party engaging the firm or those charged with governance of the assurance client.	New application material to emphasize role of TCWG. Aligns with material in Section 400
n/a	n/a	900.34 A2 Communication with a party engaging the firm or those charged with governance of the assurance client might be appropriate when significant judgments are made, and conclusions reached, to address threats to independence in relation to an assurance engagement because the subject matter information of that engagement is the outcome of a previously performed non-assurance service.	
	[Paragraphs 900.34 to 900.39 are intentionally left blank]	[Paragraphs 900.35 to 900.39 are intentionally left blank]	

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*Prepared by the Staff of IESBA
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5. Conforming Amendment to Section 525

January 2020 Part 4A (Revised)	Changes to Part 4A, Section 525	Comments	
Extracts of Section 525, Temporary Personnel Assignments			
General			
R525.4	<p>A firm or network firm shall not loan personnel to an audit client unless:</p> <p>(a) Such assistance is provided only for a short period of time;</p> <p>(b) The personnel are not involved in providing non-assurance services that would not be permitted under Section 600 and its subsections; and</p> <p>(c) The personnel do not assume management responsibilities and the audit client is responsible for directing and supervising the activities of the personnel.</p>	<p>R525.4</p> <p>A firm or a network firm shall not loan personnel to an audit client unless the firm or network firm is satisfied that:</p> <p>(a) Such assistance is provided only for a short period of time;</p> <p>(b) Such personnel will not assume management responsibilities and the audit client will be responsible for directing and supervising the activities of such personnel;</p> <p>(c) Any threat to the independence of the firm or network firm arising from the professional services undertaken by such personnel is eliminated or safeguards are applied to reduce such threat to an acceptable level; and</p> <p>(d) Such personnel will not undertake or be involved in professional services that the firm or network firm is prohibited from performing by the Code.</p>	<p>Clarification in light of new prohibition for NAS that might create a self-review threat</p>