

Comments Received from Board Members During Offline Review

Note to IAASB:

This paper lists the offline comments received on the papers posted for the November 11th teleconference. It also lists staff's response to the comments made and the proposed changes to the proposed Exposure Draft (Agenda Item 2-A).

Board Member	Reference in Standards	Comment	Staff Response
Eric Turner		<p>We note that the effective date of standards can be different depending on the nature and type of the standard. For example, some are based on report date, some are based on financial statement period date etc. In the papers this week, there was agreement to align the effective date of the conforming amendments with the effective date of the QM standards. However, we were just wondering how that will be reflected in the different standards. For example, for AUP would that be for terms of engagement entered into on or after December 15, 2022? And for standards such as ISAE 3000, ISAE 3420 and ISRS 4410, the effective dates are based on the assurance report date. We are wondering how this would work in practice. For example, would it be on a reports dated basis or on an engagement commencement date basis?</p>	<p>Staff note that, normally, conforming amendments are issued with the relevant standard and do not have a separate effective date. The principle of having the same effective date as the QM standards, and avoiding an excessively complex effective date, means that the dates for the conforming amends should not vary from those proposed in the Quality Management (QM) standards. Accordingly, staff propose that the Explanatory Memorandum should propose that the conforming amendments follow those proposed in ISQM 2 for the IAASB's review, assurance and related service standards) as this is the only QM standard with differential effective dates. For reference, the effective date of ISQM 2 is (emphasis added):</p> <p><i><u>"This ISQM is effective for: (a) Audits and reviews of financial statements for periods beginning on or after December 15, 2022; and (b) Other assurance and</u></i></p>

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			<i>related services engagements beginning on or after December 15, 2022.</i> "
Eric Turner	ISRE 2400	Conforming amendments are necessary to the Preface – paragraphs 1, 10, 12, 19(a)	These were included in the conforming amendments approved in September 2020
Eric Turner	ISRE 2400, paragraph 24	You wouldn't say "the" competence "in" something, just to "do" something. So suggest "the" needs to be deleted.	Agreed. The word "the" should be deleted.
Rich Sharko	ISRE 2400, paragraph 24	Remove the word "the".	
Julie Corden	ISRE 2400, paragraph 25	Lead-in to new requirement (iA): [should this be "determining"?)	Agreed, the lead-in should be changed to "Determining". Refer to the wording below:
Rich Sharko	ISRE 2400, paragraph 25	Lead-in to new requirement (iA): "Determining"	<u>"DetermineDetermining that sufficient and appropriate resources to perform the engagement are assigned or made available to the engagement team in a timely manner,..."</u>
Eric Turner	ISRE 2400, paragraph 25	Lead-in to new requirement (iA): Doesn't flow from lead in. Should be "determining"	
Julie Corden	ISRE 2400, paragraph 25	New requirement (iA): is this the right wording when this requirement is referring to the EP's overall responsibilities? Do you need "to the engagement team"?)	Staff recommend no change to the referent to "to the engagement team" as this is the same construct as in ISA 220 (Revised).
Rich Sharko	ISRE 2400, paragraph 25	New requirement (iA): You don't need nature in a specific standard (as opposed to ISQM 1 that needs to address all	Staff recommend no change regarding "nature". The reference to "nature" is not a reference to the type of engagement, rather it is part of a whole term ("nature and circumstances") that is intended to capture

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		engagements) - this is a review engagement. Suggest delete.	the unique aspects of each engagement. ISA 220 also uses “nature and circumstances”
Kai Uwe Marten	ISRE 2400, paragraph 25	<p>New requirement (iA):</p> <p>This new requirement stems neither from ISQM 1 nor from previous wording in ISA 220. It is a substantive change compared to extant ISRE 2400 and does not relate to an alignment to a requirement for engagement partners in ISQM 1. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement partner. Consequently, this matter ought to be highlighted in the Explanatory Memorandum.</p>	Staff recommends that this matter be highlighted in the Explanatory Memorandum.
Eric Turner	ISRE 2400, paragraph 25	<p>Requirement 25(ii):</p> <p>This seems to be in the wrong place. It interrupts the flow and removes the emphasis of capabilities related to assurance skills and techniques and expertise in financial reporting.</p> <p>Suggested change to align more closely with the wording above in paragraph 24:</p> <p>... has the appropriate competence in assurance skills and techniques and expertise in financial reporting, and capabilities, including being given sufficient time to ...</p>	Suggest no change as consistent with ISA 220 (Revised) construct.
Kai Uwe Marten	ISRE 2400, paragraph 92	New Requirement 92A.:	Suggest no change as this is the only section of ISRE 2400 (Revised) that deals with the date of the report.

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		There is no such requirement in ISA 700, so it is questionable that such a requirement ought to be included in ISRE 2400 in the reporting section.	
Rich Sharko	ISRE 2400, paragraph 92	<p>New Requirement 92A.:</p> <p>The tense does not really work here. (a) and (b) are drafted as being satisfied that something has happened. (c) is forward looking - you can't really "be satisfied that you won't so something". Suggest:</p> <p>"When an engagement quality review is required in accordance with ISQM 1, that the review has been completed, in accordance with ISQM 2".</p>	Suggest no change.
Rich Sharko	ISRE 2400, paragraph A3	<p>Italic heading:</p> <p>Should this also say ISQM 2 given the proposed addition?</p>	<p>Suggest that the heading should be changed to "ISQMs", as this covers both QM standards</p> <p><i>Relationship with ISQMs</i> 4 (Ref: Para. 4)</p>
Rich Sharko	ISRE 2400, paragraph A5	<p>Change from "to" to "that" in the application material:</p> <p>Subtle, but changing from "that" to "to" changes the meaning. The national requirements may not reference ISQM 1. Therefore such requirements may impose obligations that achieve the objective of ISQM 1, but drafted as "to" implies that the requirements expressly make reference to ISQM 1. I note this change has not been made in ISAE 3000, which retains "that".</p>	Suggest no change as this construct ("to achieve" is consistent with ISA 220 (Revised))

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Julie Corden	ISRE 2400, paragraph A27	feels like you need “arising” or another word in front of “from” to make this sentence read more smoothly.	<p>Agreed. Added the word “arising” to make the sentence flow better.</p> <p>Within the context of the firm’s system of quality <u>management</u>, engagement teams have a responsibility to implement quality control<u>the firm’s policies or procedures</u> applicable to the engagement, and provide<u>communicate to the firm with relevant</u> information <u>arising</u> to enable the functioning of that part of <u>from the review engagement that is required to be communicated by the firm’s policies or procedures to support the firm’s system of quality <u>management</u> control relating to independence.</u></p>
Eric Turner	ISRE 2400, paragraph A27	Note that ISA 220, paragraph 4(c) has similar wording, but says “to support the design, implementation and operation of the firm’s system of quality management.” Should the wording in 2400 be consistent?	Suggest no change. A change could be made but it adds extra words but little additional meaning to an already long sentence.
Eric Turner	ISRE 2400, paragraph A29	<p>A29 Lead in before the bullet points:</p> <p>Note that ISA 220, paragraph A10 says “depend on the firm’s policies or procedures in complying with the requirements of this ISA, unless ...” Should the wording align (but change ISA to ISRE)?</p>	Suggest no change. The change would go beyond the scope of the project proposal

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Kai-Uwe Marten	ISRE 2400, paragraph A29	<p>First Bullet point:</p> <p>This is a substantive change compared to extant ISRE 2400. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement team. Consequently, this matter ought to be highlighted in the Explanatory Memorandum.</p>	Staff recommends that this matter be highlighted in the Explanatory Memorandum.
Rich Sharko	ISRE 2400, paragraph A29	<p>Last Paragraph:</p> <p>Above it talks about the "information communicated by the firm" rather than the deficiencies directly - does this need to be aligned to be consistent?</p>	Suggest no change. This sentence is intended to draw a direct link to ISQM 1's concept of deficiencies.
Eric Turner	ISRE 2400, paragraph A30	Missing A30.	<p>Agreed. Par. A30 was overlooked and suggest the following amendments.</p> <p>A30. A deficiency in the firm's system of quality control <u>management</u> does not necessarily indicate that a review engagement was not performed in accordance with professional standards and applicable legal and regulatory requirements, or that the practitioner's report was not appropriate.</p>
Julie Corden	ISRE 2400, paragraph A31	<p>First bullet:</p> <p>Is this too wide open? The firm's policies and procedures as it relates to the system of quality</p>	<p>Agreed. Refer to the below change:</p> <ul style="list-style-type: none"> Understanding of the firm's <u>quality management</u> quality—control policies and <u>or</u> procedures.

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		management? Otherwise, it could be any firm policy or procedure	
Eric Turner	ISRE 2400, paragraph A32	Footnote: Remove “s”	Agreed. Removed the “s” in “paragraphs”
Eric Turner	ISAE 3000 (Revised), para. 12(e)	Should the definition of engagement partner also be revised? It has been revised in other standards.	Agreed. See amended text: “Engagement partner—The partner or other <u>individual, appointed by person</u> in the firm, who is responsible for the engagement and its performance, and for the assurance report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal or regulatory body. “Engagement partner” should be read as referring to its public sector equivalents where relevant.”
Julie Corden	ISAE 3000 (Revised), para. 31(a)	New requirement (aa): As above (refer to ISRE 2400, paragraph 25 above)	Staff recommend no change to the referent to “to the engagement team” as this is the same construct as in ISA 220 (Revised).
Kai-Uwe Marten	ISAE 3000 (Revised), para. 31(a)	This new requirement stems neither from ISQM 1 nor from previous wording in ISA 220. It is a substantive change compared to extant ISAE 3000 (Revised) and does not relate to an alignment to a requirement for engagement partners in ISQM 1. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement partner.	Staff recommends that this matter be highlighted in the Explanatory Memorandum.

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		Consequently, this matter ought to be highlighted in the Explanatory Memorandum.	
Rich Sharko	ISAE 3000 (Revised), para. 33	Missing "have been followed" - needed for sentence to make sense.	Agreed and corrected, see below for correction:
Kai-Uwe Marten	ISAE 3000 (Revised), para. 33	The words "have been appropriately performed" appear to be missing from the end of (a).	(a) <u>Being satisfied that the firm's policies or procedures for appropriate procedures being performed regarding the acceptance and continuance of client relationships and assurance engagements have been appropriately performed;</u>
Rich Sharko	ISAE 3000 (Revised), paragraph 69	New requirement 69(n): I think "; and" is still needed as both apply when relevant.	Agreed. The "and" was incorrectly shown as a deletion, when it should have been shown as an addition. The error has been corrected.
Kai-Uwe Marten	ISAE 3000 (Revised), paragraph A65	This is a substantive change compared to extant ISAE 3000 (Revised). While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement team. Consequently, this matter ought to be highlighted in the Explanatory Memorandum.	Staff recommends that this matter be highlighted in the Explanatory Memorandum.
Rich Sharko	ISAE 3000 (Revised), paragraph A65	Last paragraph: See comment on same para in ISRE 2400. (Refer to ISRE 2400, paragraph A29)	Consistent with approach taken in ISRE 2400, suggest no change. This sentence is intended to draw a direct link to ISQM 1's concept of deficiencies.

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Rich Sharko	ISAE 3000 (Revised), paragraph A69	This was not added for ISRE 2400 - consistency?	Suggest no change, as the project proposal is limited to changes necessary to avoid conflicts. The original text of ISRE 2400 and ISAE 3000 (Revised) was not aligned, so the changes to avoid conflicts are not the same.
Eric Turner	ISAE 3000 (Revised), paragraph A74	Missed section on EQR - paragraph A75	<p>Agreed. See the conforming amendments blow:</p> <p>A75. Other matters that may be considered in an engagement quality control review include:</p> <ul style="list-style-type: none"> (a) The engagement team’s evaluation of the firm’s independence in relation to the engagement; (b) Whether appropriate consultation has taken place on matters involving differences of opinion or other difficult or contentious matters, and the conclusions arising from those consultations; and (c) Whether engagement documentation selected for review reflects the work performed in relation to the significant judgments and

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			supports the conclusions reached.
Eric Turner	ISAE 3000 (Revised), paragraph A124	Should be struck through.	Agreed. Strike through the word “control”.
Eric Turner	ISAE 3000 (Revised), paragraph A125	Missed A126 – last bullet refers to QC policies and procedures	<p>Agreed. See the conforming amendment below:</p> <p>The Competence, Capabilities and Objectivity of the Practitioner’s Expert (Ref: Para. 52(a))</p> <p>A126. Information regarding the competence, capabilities and objectivity of a practitioner’s expert may come from a variety of sources, such as:</p> <p>...</p> <ul style="list-style-type: none"> The firm’s quality control <u>management</u> policies and procedures (see also paragraphs A124–A125). <p>...</p>
Eric Turner	ISAE 3000 (Revised), proposed new paragraph A184A	<p>This new AM supports the new requirement in 69(n)(ii) to date the report no earlier than the date on which the EQR is complete.</p> <p>Staff noted the following inconsistencies:</p>	Suggest delete A184A on the grounds that it is not a necessary addition. In relation to the question about inconsistencies between how the standards deal with dating, staff notes

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		<p>2400 has the new requirement in 92A, but does not have this AM.</p> <p>3402 has the new requirement in 53(n)(ii) but no AM.</p> <p>3410 has the new requirement in 76(n)(ii), but no AM.</p> <p>4400 does not have the requirement because the wording of the requirement for dating the report differs from the other standards, but has new AM in A58A.</p> <p>4410 does not have the requirement (same as 4400) but does not have the AM.</p> <p>We suggest that staff review these references and make revisions so that the standards are consistent.</p>	<p>that a requirement or application material has been added based on which fits best in the context of each standard.</p>
Kai-Uwe Marten	ISAE 3000 (Revised), proposed new paragraph A184A	There is no such requirement in ISA 700, so it is questionable that such a requirement ought to be included in ISAE 3000 (Revised) in the reporting section	
Rich Sharko	ISAE 3000 (Revised), proposed new paragraph A184A	Not really sure this is necessary. It doesn't really add much to the requirement, which is pretty clear and firm's will understand that from ISQM 2 anyway.	
Rich Sharko	ISAE 3402, paragraph 53	Requirement 53(n): "; and" needed?	Agreed.
Kai-Uwe Marten	ISAE 3402, paragraph 53	Requirement 53(n)(ii):	Suggest no change as this is the only section of ISAE 3402 (Revised) that deals with the date of the report.

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		There is no such requirement in ISA 700, so it is questionable that such a requirement ought to be included in ISAE 3402 in the reporting section.	
Rich Sharko	ISAE 3410, paragraph 71	<p>Heading:</p> <p>Why not keep consistent with the change proposed to 3000 para 36 above? Previously both standards had a requirement, so there doesn't seem to be a clear case to delete it altogether. It just needs streamlined in the same way as 3000.</p>	ISAE 3410 needs to be applied together with ISAE 3000 (Revised). As ISAE 3410 was approved prior to the finalization of ISAE 3000 (Revised) the IAASB elected to include certain additional requirements that went beyond the old ISAE 3000 to cover any gaps while ISAE 3000 (Revised) was finalized. Given that this project is attempting to remove conflicts between the standards, this paragraph would need to duplicate ISAE 3000 (Revised), paragraph 36. Accordingly, staff believes that the paragraph can be removed to avoid any unintended conflicts with the same paragraph in ISAE 3000 (Revised)
Rich Sharko	ISAE 3410, paragraph 76	<p>Requirement 76(n):</p> <p>As above, think "; and" is needed.</p>	Agreed.
Kai-Uwe Marten	ISAE 3410, paragraph 76	<p>Requirement 76(n)(ii):</p> <p>There is no such requirement in ISA 700, so it is questionable that such a requirement ought to be included in ISAE 3410 in the reporting section.</p>	Suggest no change as this is the only section of ISAE 3410 (Revised) that deals with the date of the report.
Rich Sharko	ISRS 4400 (Revised), paragraph 19	<p>Paragraph (b)(i)</p> <p>2400 has no specific term i.e., does not say "review" or "specific"; ISAE 3000 states "assurance" rather than</p>	Removed "specific" here. Retained "assurance engagement" in ISAE 3000

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		"specific". Should these not be consistent e.g., "review", "assurance" and "related services", or all simply say "specific" (or just "engagements")?	(Revised) as that is the most commonly used term in ISAE 3000 (Revised).
Julie Corden	ISRS 4400 (Revised), paragraph 19	Below, we use "specific agreed upon procedures engagement"	
Eric Turner	ISRS 4400 (Revised), paragraph 19, (iA)	Doesn't flow from lead in. Should be changed to "determining"	Agreed.
Kai-Uwe Marten	ISRS 4400 (Revised), paragraph 19, (iA)	This new requirement stems neither from ISQM 1 nor from previous wording in ISA 220. It is a substantive change compared to extant ISRS 4400 and does not relate to an alignment to a requirement for engagement partners in ISQM 1. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement partner. Consequently, this matter ought to be highlighted in the Explanatory Memorandum.	Staff recommends that this matter be highlighted in the Explanatory Memorandum.
Rich Sharko	ISRS 4400 (Revised), paragraph 21	<p>Not sure you need client relationship here. The requirement was only ever about engagement acceptance.</p> <p>This is going too far. You don't cease a client relationship just because the procedures in an AUP engagement might not be appropriate. That is an engagement acceptance issue not client relationship.</p>	Agreed. Suggest delete the added references to "the client relationship" in this paragraph.

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Rich Sharko	ISRS 4400 (Revised), paragraph 23	As above. Lead in here only refers to "decline the engagement"	Agreed. Suggest delete the added references to "the client relationship" in this paragraph.
Julie Corden	ISRS 4400 (Revised), paragraph 23	[Referring to "client relationship or engagement" Should this be "agreed upon procedures engagement"?	Suggest no change as this will then be consistent within this ISRS.
Rich Sharko	ISRS 4400 (Revised), paragraph 26	As above. Doesn't really fit in with the context of the rest of the requirement.	Agreed. Suggest delete the added references to "the client relationship" in this paragraph. Deleted "agreed-upon—procedures engagement" as shown for consistency with other references
Rich Sharko	ISRS 4400 (Revised), paragraph A3	As above, should this also state ISQM 2.	Agreed. Changed to "Relationship with ISQMs-4"
Rich Sharko	ISRS 4400 (Revised), paragraph A5	See comment in ISRE 2400 above - "that" rather than "to".	Suggest no change as this construct ("to achieve" is consistent with ISA 220 (Revised)
Eric Turner	ISRS 4400 (Revised), paragraph A6	The extant wording is not carried forward to the proposed change column – it should be in that column and shown as struck through.	Agreed – marked text will be changed to show deletion: "Within the context of the firm's system of quality control management, engagement teams have a responsibility to implement policies or quality—control procedures applicable to the engagement

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Kai-Uwe Marten	ISRS 4400 (Revised), paragraph A7, first bullet	This is a substantive change compared to extant ISRS 4400. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement team. Consequently, this matter ought to be highlighted in the Explanatory Memorandum.	Staff recommends that this matter be highlighted in the Explanatory Memorandum.
Julie Corden	ISRS 4400 (Revised), paragraph A7	Suggested “agreed upon procedures engagement” instead of “specific engagement”	Removed “specific” here for consistency with earlier decision.
Rich Sharko	ISRS 4400 (Revised), paragraph A7	See comment above about “information communicated by the firm” and what is the more appropriate (and consistent) concept to refer to.	Suggest no change, consistent with decision on ISRE 2400 (Revised) paragraph A29
Not applicable	ISRS 4400 (Revised), paragraph A7	Not applicable	Staff noted that the word “rely” in the lead in to the second set of bullets should instead be “depend”
Rich Sharko	ISRS 4400 (Revised), paragraph A37	[reference to the phrase “client relationship and” Again, in the context of the specific AM, this seems to be focused on the engagement circumstances rather than client acceptance.	Agreed. Suggest deleting “client relationship and”.
Eric Turner	ISRS 4400 (Revised), paragraph A47	Missed A47 – reference in lead in to relying on the firm’s system of quality control.	Agree – see edit below: “A47. A practitioner’s expert may be an external expert engaged by the practitioner or an internal expert who is part of the firm and therefore subject to the firm’s system of quality control. <u>Ordinarily, the practitioner may depend is entitled to rely</u> on the firm’s

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			<p>system of quality control<u>management</u>, unless:</p> <ul style="list-style-type: none"> • <u>The practitioner's understanding or practical experience indicates that the firm's policies or procedures will not effectively address the nature and circumstances of the engagement; or</u> • <u>Information provided by the firm or other parties, about the effectiveness of such policies or procedures suggests otherwise.</u> <p>information provided by the firm or other parties suggests otherwise. The extent of that reliance-dependence will vary with the circumstances and may affect the nature, timing and extent of the practitioner's procedures with respect to matters such as:</p> <ul style="list-style-type: none"> • Competence and capabilities, through recruitment and training programs. • The practitioner's evaluation of the objectivity of the practitioner's expert. • Agreement with the practitioner's expert. <p>Such reliance-dependence does not reduce the practitioner's responsibility to meet the requirements of this ISRS."</p>

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Kai-Uwe Marten	ISRS 4400 (Revised), proposed new paragraph A58A	There is no such requirement in ISA 700, so it is questionable that such a requirement ought to be included in ISRS 4400 in the reporting section.	Suggest no change as this is the only section of ISRS 4400 (Revised) that deals with the date of the report.
Rich Sharko	ISRS 4400 (Revised), proposed new paragraph A58A	As above, not really adding value.	Suggest retaining, otherwise this standard does not make any mention of the provisions that limit the dating of the report in ISQM 2.
Eric Turner	ISRS 4410 (Revised), paragraph 17(g)	[Deletion of “the provisions of”] These words are included in the Glossary for the definition of relevant ethical requirements for ISQC 1, ISAs, ISRE 2400 and ISRS 4410. But looking at the final IESBA Code revisions from last February, it looks like the revision was missed in 4410. I think it should be kept here to be consistent with definitions elsewhere in the HB.	Agreed. Deletion was made in error.
Rich Sharko	ISRS 4410 (Revised), paragraph 23(b)(i)	See ISRS 4400 comment. <i>[on the deletion of “specific”]</i>	Consistent with previous proposal, suggest delete “specific”
Kai-Uwe Marten	ISRS 4410 (Revised), paragraph 23(b)(iA)	This new requirement stems neither from ISQM 1 nor from previous wording in ISA 220. It is a substantive change compared to extant ISRS 4410 and does not relate to an alignment to a requirement for engagement partners in ISQM 1. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement partner.	Staff recommends that this matter be highlighted in the Explanatory Memorandum.

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Rich Sharko	ISRS 4410 (Revised), paragraph 23(b)(IA), reference to “nature and”	As before, don't think needed - the nature is it is a compilation engagement.	Suggest no change. The term “nature” is used in ISA 220 (Revised) which is limited to audits of financial statements and should be read more broadly than only as a reference to the type of engagement.
Rich Sharko	ISRS 4410 (Revised), Heading above paragraph A6	As above re reference to ISQM 2?	Agree. Changed to “Relationship with ISQCMs 1 ”
Rich Sharko	ISRS 4410 (Revised), paragraph A8	[In reference to “This is achieved when those requirements address the requirements of ISQM 1 and impose obligations on the firm <u>to</u> achieve the objective of ISQM 1”] See previous comments on "that" vs "to.	Suggest no change as this construct (“to achieve” is consistent with ISA 220 (Revised)
Kai-Uwe Marten	ISRS 4410 (Revised), paragraph A10, first bullet	This is a substantive change compared to extant ISRS 4410. While the requirement itself may appear to be reasonable, it does require an additional determination by the engagement team. Consequently, this matter ought to be highlighted in the Explanatory Memorandum.	Staff recommends that this matter be highlighted in the Explanatory Memorandum.
Rich Sharko	ISRS 4410 (Revised), paragraph A10, last sentence	See previous comment on "information communicated by the firm".	Suggest no change. This sentence is intended to draw a direct link to ISQM 1’s concept of deficiencies.

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Julie Corden	ISRS 4410 (Revised), paragraph A30	<p>“Complying with the firm’s quality control policies and/or procedures as applicable; and:”</p> <p>Should this be “quality management policies or procedures”?</p>	Suggest no change – ISA 220 (Revised) also only refers to policies and procedures
Rich Sharko	International Framework for Assurance Engagements, paragraph 9, footnote 3B	Where is this referenced in the text above?	Agree with comment. Changes to footnotes are not shown in marked changes