



Provincial Auditor Saskatchewan

1500 Chateau Tower
1920 Broad Street
Regina, Saskatchewan
S4P 3V2

Phone: (306) 787-6398
Fax: (306) 787-6383
Web site: www.auditor.sk.ca
Internet e-mail: info@auditor.sk.ca

SASKATCHEWAN

January 17, 2008

Mr. James Sylph
Executive Director, Professional Standards
International Auditing and Assurance Standards Board
International Federation of Accountants
545 Fifth Avenue, 14th Floor
New York, New York 10017 USA

Dear Mr. Sylph:

Re: Using the Work of an Auditor's Expert – Exposure Draft (ISA 620)

Overall, we support the proposed standards in the exposure draft. The following are our responses to specific questions raised.

1. We agree that the proposed standards should deal exclusively with considerations relevant to using the work of an auditor's expert. We also agree that the guidance dealing with management's expert be included in the proposed ISA 500.
2. We agree that the definition of "expert" should exclude persons or organizations possessing expertise in accounting or auditing.

Special considerations in the audit of small entities and public sector entities have been dealt with appropriately in the proposed standards.

Yours truly,

Fred Wendel, CMA, CA
Provincial Auditor

RG/gb

cc: Mr. Greg Shields, Director, Auditing and Assurance Standards, Canadian Institute of Chartered Accountants