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3 June 2019

Professional Arnold Schilder,
Chairman,
International Auditing and Assurance Standards Board,
529 Fifth Avenue, 6th Floor,
New York,
NY 10017,
USA.

Dear Arnold

Consultation Paper *Extended External Reporting (EER) Assurance*

Crowe Global is delighted to present a comment letter on the Consultation Paper *Extended External Reporting (EER) Assurance*. Crowe Global is a leading global network of audit and advisory firms, with members in some 130 countries.

We agree that the draft guidance is clearly presented and adequately addresses the challenges for practitioners that have been identified as within the scope of the draft guidance.

We trust that our comments assist IAASB in completing the EER project. We shall be pleased to discuss our comments further with you.

Kind regards

Yours sincerely

A handwritten signature in black ink, appearing to read "David Chitty".

David Chitty
International Accounting and Audit Director

Appendix – Response to Request for Specific Comments *Proposed Strategy for 2020 – 2023 & Work Plan, 2020 - 2021*

Question	Response
Does the draft guidance adequately address the challenges for practitioners that have been identified as within the scope of the draft guidance developed in phase 1? If not, where and how should it be improved?	The draft guidance adequately addresses the challenges for practitioners that have been identified as within the scope of the draft guidance. EER embraces many forms of reporting and a structure that seeks to provide a consistent framework is evolving.
Is the draft guidance clear and easy to understand, including through the use of examples and diagrams, and the way terminology is used? If not, where and how should it be improved?	The draft guidance is clear and easy to use. Examples and diagrams ought to be used as much as possible as these are important for practical application.
Do you support the proposed structure of the draft guidance? If not, how could it be better structured?	We agree with the proposed structure. The approach is clear and logical.
Do you agree that the draft guidance does not contradict or conflict with the requirements or application material of ISAE 3000 (Revised), and that the draft guidance does not introduce any new requirements?	In our view the draft guidance is consistent with ISAE 3000 (Revised).
Do you agree with the way that the draft guidance covers matters that are not addressed in ISAE 3000 (Revised)?	The areas that are not addressed in ISAE 3000 (Revised) are properly addressed. It is right to address additional areas such as assertions and materiality, and sensible to consider the perspective of the preparer.
Do you agree that the additional papers contain further helpful information and that they should be published alongside the non-authoritative guidance document?	The additional papers are helpful. Whilst issuing the papers as non-authoritative guidance is not a concern for us, IAASB has to be careful about communicating the status of these papers to avoid misunderstandings arising.
<p>In addition to the requests for specific comments above, the IAASB is also seeking comments on the matters set out below:</p> <ul style="list-style-type: none"> • Stakeholder Perspectives - Respondents representing stakeholders such as preparers (including smaller entities) of EER reports, users of EER reports, and public sector entities are asked to comment on the questions above from their perspective. • Developing Nations - Recognizing that many developing nations have adopted or are in the 	We have no specific observations.

<p>process of adopting the International Standards, the IAASB invites respondents from these nations to comment, in particular, on any foreseeable difficulties in using the draft guidance in a developing nation environment.</p> <ul style="list-style-type: none">• Translation - Recognizing that many respondents may intend to translate the final guidance for adoption in their own environments, the IAASB welcomes comments on potential translation issues.	
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