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Submitted electronically at [www.iaasb.org](http://www.iaasb.org), and to [WillieBotha@iaasb.org](mailto:WillieBotha@iaasb.org)

Mr. Willie Botha  
Technical Director  
International Auditing and Assurance Standards Board (IAASB)  
529 Fifth Avenue

New York  
10017 USA

Dear Willie

**SAICA COMMENT LETTER ON THE IAASB'S EXPOSURE DRAFT: PROPOSED INTERNATIONAL STANDARD ON RELATED SERVICES 4400 (REVISED) AGREED-UPON PROCEDURES ENGAGEMENTS**

The South African Institute of Chartered Accountants (SAICA) is the home of chartered accountants in South Africa – we currently have over 44,000 members from various constituencies, including members in public practice ( $\pm 29.6\%$ ), members in business ( $\pm 48.8\%$ ), in the public sector ( $\pm 6.7\%$ ), education ( $\pm 2.0\%$ ) and other members ( $\pm 14.9\%$ ). In meeting our objectives, our long-term professional interests are always in line with the public interest and responsible leadership. SAICA is currently the only professional accountancy organisation that has been accredited by the Audit Regulator in South Africa, the Independent Regulatory Board for Auditors (IRBA).

In response to your **Exposure Draft: Proposed International Standard on Related Services 4400 (Revised) Agreed-Upon Procedures Engagements**, please find included the comments prepared by SAICA.

We thank you for the opportunity to provide comments on this document.

Please do not hesitate to contact us should you wish to discuss any of our comments. You are welcome to contact Jeanne Viljoen ([jeannev@saica.co.za](mailto:jeannev@saica.co.za)) or Hayley Barker Hoogwerf ([hayleyb@saica.co.za](mailto:hayleyb@saica.co.za)).

Yours sincerely

***Signed electronically***

**Jeanne Viljoen**  
**Acting Senior Executive – Assurance and Practice**

## **INTRODUCTION**

1. The International Auditing and Assurance Standards Board (IAASB) has recognised that as the demand for Agreed-Upon Procedures (AUP) engagements continues to grow, there is a need to explore the implications for standard-setting and, in particular, the extent to which users and practitioners find existing requirements and guidance helpful.
2. As stated in paragraph 2 of the Explanatory Memorandum to the exposure draft of proposed ISRS (Revised), *Agreed-Upon Procedures Engagements* (ED-4400), AUP engagements are also frequently used in South Africa in relation to certain identified information needs of regulators, grantors, funding bodies, creditors and other entities, as audit exemption thresholds prompt especially stakeholders in smaller entities to look for alternative services to an audit. Often Small and Medium Practices (SMPs) are engaged to perform AUP engagements.
3. SAICA supports the approach taken by the IAASB and proposed changes to ISRS 4400 (Revised). We support the key concepts, subject to specific comments noted in this letter, such as professional judgement, objectivity / independence, findings, engagement acceptance and continuance considerations, practitioner's expert and AUP report restrictions that have been enhanced.
4. We are of the opinion that a broader understanding of an AUP engagement is essential to address the expectation gap and that there might be a need for broader education to various stakeholders, especially to those responsible in developing legislation that include these kind of engagements.

## **SAICA'S APPROACH TO RESPOND**

5. SAICA's approach to informing our members about the Exposure Draft and its contents, and to gather information to inform our comment letter can be summarised as follows:
  - a. A SAICA internal working group studied and debated the Exposure Draft and prepared initial thoughts and input pertaining to the questions that have been posed. The internal working group proceeded to prepare course material for the *SAICA ED-ISRS 4400 (Revised) Information and Discussion Session*, which was presented to members on 20 February 2019. Furthermore, an *online survey*<sup>1</sup> (the SAICA survey) was developed to accompany the course material and facilitate members' input on the Exposure Draft.
  - b. The *SAICA ED-ISRS 4400 (Revised) Information and Discussion Session* was attended by 478 members (70 face-to-face and 408 via webcast). This was an opportunity for members to voice their opinions and to raise any issues and other concerns as may be necessary. Attendees were then guided through the SAICA survey and given the opportunity to complete the survey during the session. The webcast recording was made available to all members after the discussion session<sup>2</sup>.
  - c. We further issued communication requesting SAICA members to provide their input on the Exposure Draft by means of the SAICA survey. The survey link was sent to all members, as well as certain targeted groups, including certain SAICA committees.
  - d. The IRBA hosted a consultation forum/task group on the Exposure Draft, which SAICA attended. The consultation forum/task group was also attended by representatives from The Financial Sector Conduct Authority and practitioners from various audit firms.

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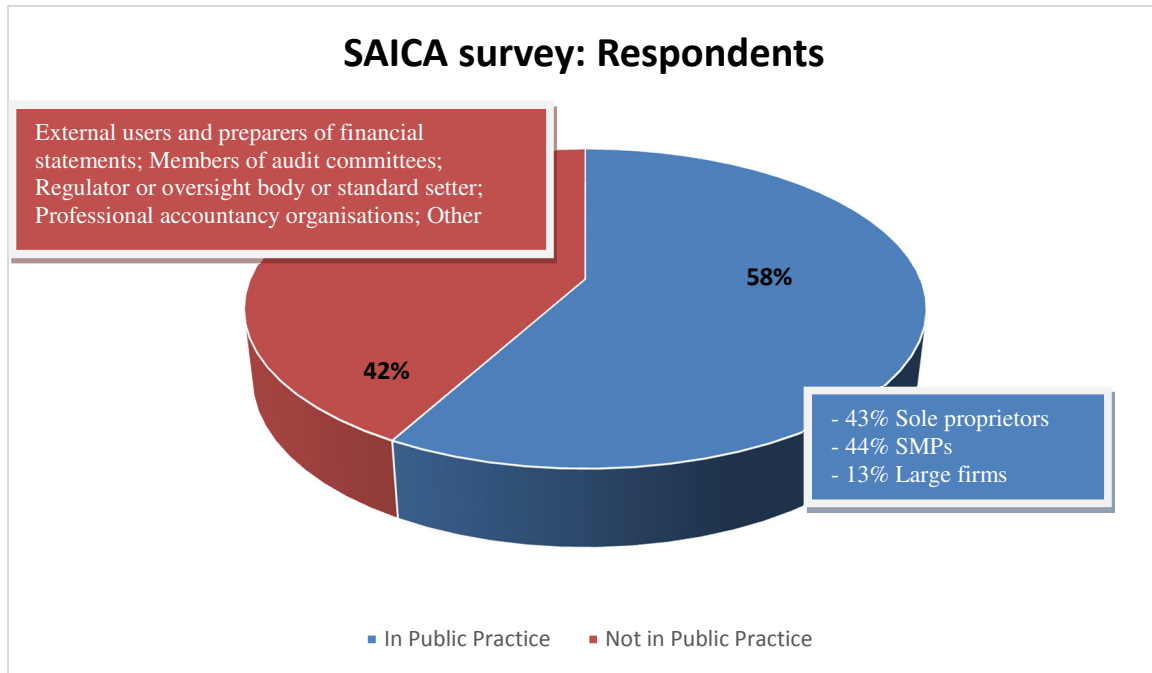
<sup>1</sup> The SAICA survey has been included in Appendix 1 to this document.

<sup>2</sup> The webcast can be accessed at: [https://livestream.com/saica?Reference\\_ID=10561323](https://livestream.com/saica?Reference_ID=10561323)

- e. We requested members of the SAICA Assurance Guidance Committee (AGC) and National Small and Medium Practices Interest Group (NSMP-IG) to provide additional inputs to the comment letter.

### Results of the SAICA survey

6. The SAICA survey was completed by 90 respondents, 88 SAICA members and 2 others. 31% of the **survey respondents** are also registered with the IRBA as Registered Auditors (RAs). As indicated below the majority of respondents (58%) were members in public practice.



7. In the analysis above, the following meaning is attributable to the relevant terms:
- Large Firms are practices with more than 10 partners;
  - SMPs: Small and Medium Practices, with 2 to 10 partners.
8. Throughout this comment letter we present the results from the survey by referring to “**survey respondents**”. The survey results have not been analysed statistically and cannot be extrapolated. The results are presented as perceptions and views that have been observed, and although not necessarily representative of a general or common view, provide some insights into the issues and possible actions discussed in the Exposure Draft.

## **SAICA's COMMENTS**

Our comments are presented in the sequence of the questions as they have been included in the Explanatory Memorandum. We have responded to all 10 questions.

### **Question 1**

*Public Interest Issues Addressed in ED-4400*

*Has ED-4400 been appropriately clarified and modernized to respond to the needs of stakeholders and address public interest issues?*

9. 77% of **survey respondents** agree that ED-4400 has been appropriately clarified and modernized to respond to the needs of stakeholders and address public interest issues.
10. We are in support of paragraph 6 of the Explanatory Memorandum that the revisions in ED-4400 are made with the public interest in the forefront and that the clarification, enhancement and modernization of extant ISRS 4400 serves the public interest by:
  - a. Responding to the needs of the IAASB's stakeholders;
  - b. Providing clarity in the AUP report; and
  - c. Reducing inconsistency in the performance of AUP engagements.
11. We further support the clarification in paragraph 2, supported by paragraph A1 and A2 of ED-4400 which states that the ISRS applies to the performance of agreed-upon procedures engagements on both financial and non-financial subject matters.

### **Specific Questions**

#### **Question 2**

*Professional Judgement*

*Do the definition, requirement and application material on professional judgement in paragraph 13(j), 18 and A14 – A16 of ED-4400 appropriately reflect the role professional judgment plays in an AUP engagement?*

12. We are in support of the IAASB view that professional judgement is not suspended in an AUP engagement as stated in paragraph 11 of the Explanatory Memorandum and that professional judgement will be required in undertaking in almost all activities. The same paragraph states the application of professional judgement when performing procedures in an AUP engagement differs from that in an assurance engagement.
13. 72% of **survey respondents** agree that the definition, requirement and application material related to professional judgement appropriately reflect the role it plays in an AUP engagement.
14. However, professional judgement cannot be required for 'conducting an agreed-upon procedures engagement' (paragraph 18 of ED-4400), as this will result in the findings no longer presenting factual findings. We suggest that ED-4400 clarifies where professional judgement cannot be applied.
15. In this context it is suggested that the last sentence of paragraph A16 is either clarified or deleted to avoid misunderstanding: *The more a procedure requires professional judgement, the more the practitioner may need to consider whether the condition that the agreed-upon procedures and finding can be described objectively, in terms that are clear, not misleading, and not subject to varying interpretation is present.*

16. Based on the above paragraph A10 is key in understanding an AUP engagement under ISRS 4400 (Revised) and would be helpful if included in the paragraphs of the standard and not in the application material: “*different practitioners performing the same procedures are expected to arrive at the same result*”.

**Question 3**

*Practitioner’s Objectivity and Independence*

*Do you agree with not including a precondition for the practitioner to be independent when performing an AUP engagement (even though the practitioner is required to be objective)? If not, under what circumstances do you believe a precondition for the practitioner to be independent would be appropriate and for which the IAASB would discuss the relevant independence considerations with the IESBA?*

17. 55% of **survey respondents** agree with not including a precondition for the practitioner to be independent when performing an AUP engagement, even though the practitioner is required to be objective.
18. Circumstances highlighted by **survey respondents** on when a precondition for the practitioner to be independent to be appropriate, were in line with paragraph 22(d) and application material paragraph A13; national codes, laws and regulations, the firms policies and procedures, or the terms of engagement may specify requirements pertaining to independence.
19. As SAICA we support not including a precondition for the practitioner to be independent (even though the practitioner is required to be objective) when performing an AUP engagement as this permits greater flexibility.

**Question 4**

*Practitioner’s Objectivity and Independence*

*What are your views on the disclosure about independence in the AUP report in the various scenarios described in the table in paragraph 22 of the Explanatory Memorandum, and the related requirements and application material in ED-4400? Do you believe that the practitioner should be required to make an independence determination when not required to be independent for an AUP engagement? If so, why and what disclosures might be appropriate in the AUP report in this circumstance.*

20. We support the IAASB’s view that it is in the public interest to enhance transparency regarding the practitioner’s determination of independence as reflected in paragraph 30(f) and 30(g) of ED-4400.
21. The majority of the **survey respondents** indicated that they agree with the various scenarios described in the table in paragraph 22 of the Explanatory Memorandum, and the related requirements and application material in ED-4400.
22. It was however noted that the table included in paragraph 22 of the Explanatory Memorandum provides a clear summary of the requirements and application material regarding the practitioner’s independence and it was suggested that it is included as an appendix to ISRS 4400 (Revised). It is further suggested that paragraph A13 is expanded to clearly state when the practitioner is not able to perform the engagement because the practitioner is not independent and is required to be independent by relevant ethical requirements, terms of the engagement, or other reasons.
23. Where independence is not required by relevant ethical requirements, terms of engagement, or other reasons and the practitioner has not determined independence, it is suggested that the statement is clarified as follows, to increase the users’ understanding: “the practitioner has not determined independence due to independence not being required / not being a requirement”.

24. We do not believe it is necessary for the practitioner be required to make an independence determination when not required to be independent as this can be onerous in certain circumstances and could result in confusion for the users of the AUP report.

**Question 5**

*Findings*

*Do you agree with the term “findings” and the related definitions and application material in paragraphs 13(f) and A10 – A11 of ED-4400?*

25. Consistent with the view expressed by the IAASB in paragraph 26 of the Explanatory Memorandum, SAICA is of the view that performing the procedures in an AUP engagement should result in objectively verifiably factual findings and not substantive opinions or conclusions.
26. The definition included in paragraph 13(f) of ED-4400 includes the fact that findings are factual results of procedures performed and exclude opinions or conclusion in any form as well as recommendations that the practitioner may make.
27. 83% of the **survey respondents** indicated that they agree with the term “findings” and the related definitions and application material of ED-4400.

**Question 6**

*Engagement Acceptance and Continuance*

*Are the requirements and application material regarding engagement acceptance and continuance, as set out in paragraph 20 – 21 and A20 – A29 of ED-4400, appropriate?*

28. We agree that the requirements and application material regarding engagement acceptance and continuance, as set out in paragraph 20 – 21 and A20 – A29 of ED-4400 are appropriate.
29. We do however suggest that paragraph A22 could be clarified further, particularly in relation to confirmation or procedures to “confirm”. The term “confirm” in the application material (paragraph A20) could be unclear or misleading depending on the context in which it is used and might imply assurance.
30. Some of the responses included from the **survey respondents** were:
- a. It was noted that no reference is made to applying professional judgement with reference to continuance considerations (referring to paragraph 18 as well as paragraph 25), specifically taking into account the inclusion of considerations around recurring AUP engagements.
  - b. Although paragraph A30 states that agreeing to the terms of engagement and performing the agreed-upon procedures is an iterative process, impracticalities were noted. The question raised is how practical it is for the engaging party to acknowledge the appropriateness of the expected procedures as part of the practitioner’s assessment on whether to accept the engagement or not, if the details of the expected procedures and the written acknowledgement thereof only happens as part of the “terms of the engagement”.
  - c. It is suggested that paragraph 25 clearly states that after the practitioner has evaluated to continue with the AUP engagement, the practitioner shall evaluate whether circumstances, including changes in the engagement acceptance considerations, require the terms of the engagement to be revised and whether there is a need to remind the engaging party of the existing terms of engagement.

**Question 7**

*Practitioner's Expert*

*Do you agree with the proposed requirements and application material on the use of practitioner's expert in paragraphs 28 and A35 – A36 of ED-4400, and references to the use of the expert in an AUP report in paragraphs 31 and A44 of ED-4400?*

31. 76% of the **survey respondents** agree with the proposed requirements and application material on the use of practitioner's expert and the reference to the use of the expert in an AUP report.
32. Even though we agree that ED-4400 should be enhanced to include the use of an expert in AUP engagements, it is not yet clear as to the situations where a practitioner has recourse to an expert. It is suggested that a more practical example is included to replace Illustration 2 in the appendix of ISRS 4400 (Revised).
33. Paragraph 28(b) and 31 clearly states that the intention is not to reduce the practitioner's responsibility for performing the procedures and reporting on the findings, as the practitioner must be directly involved in the work of an expert. However, there may be instances where it is not practical for the practitioner to be involved / undertake the procedure particularly in the area of non-financial matters.
34. Furthermore there may be challenges for practitioners to meaningfully assess the expert's competence and capabilities as per paragraph 28(a) and 28(b) requires an advance determination of the practitioner's ability to be sufficiently involved in the work of the expert.
35. Paragraph 26<sup>3</sup> of ISAE 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ISAE 3000 (Revised)), refers to where the practitioner and the expert, on a combined basis, possess adequate skill and knowledge regarding the subject matter and the criteria for the practitioner to determine that sufficient appropriate evidence has been obtained. It is suggested that similar wording is included in ISRS 4400 (Revised) to clarify the role of an expert in an AUP engagement.
36. It is further suggested with reference to paragraph 30<sup>4</sup> and 31<sup>5</sup> of ISAE 3000 (Revised), that ISRS 4400 (Revised) provides clarity on what is expected from a practitioner when making use of an expert as part of an AUP engagement.
37. Some further comments noted by the **survey respondents**:
  - a. The definition of a "practitioner's expert" refers to "expertise in a field other than assurance". Expertise in assurance is not a requirement for a practitioner to perform an AUP engagement, and is suggested that the term "assurance" is replaced by agreed-upon procedures.
  - b. Paragraph 28(c) should be extended to refer to procedures agreed upon with the engaging party.

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<sup>3</sup> ISAE 3000, paragraph 26: When the work of an expert is used in the collection and evaluation of evidence, the practitioner and the expert should, on a combined basis, possess adequate skill and knowledge regarding the subject matter and the criteria for the practitioner to determine that sufficient appropriate evidence has been obtained.

<sup>4</sup> ISAE 3000, paragraph 30: The practitioner should be involved in the engagement and understand the work for which an expert is used, to an extent that is sufficient to enable the practitioner to accept responsibility for the conclusion on the subject matter information.

<sup>5</sup> ISAE 3000, paragraph 31: The practitioner is not expected to possess the same specialized knowledge and skills as the expert. The practitioner has however, sufficient skill and knowledge to:

- a) Define the objectives of the assigned work and how this work relates to the objective of the engagement
- b) Consider the reasonableness of the assumptions, methods and source data used by the expert; and
- c) Consider the reasonableness of the expert's findings in relation to the engagement circumstances and the practitioner's conclusions.

- c. Paragraph 24 and A24 does not include a statement and explanation on the required documentation pertaining to a practitioner's expert; even though this is not an assurance engagement reference to ISA 620, *Using the Work of an Auditor's Expert* is suggested.

**Question 8**

*AUP report*

*Do you agree that the AUP report should not be required to be restricted to parties that have agreed to the procedures to be performed, and how paragraph A43 of ED-4400 addresses circumstances when the practitioner may consider it appropriate to restrict the AUP report?*

38. The majority of **survey respondents** (85%) indicated that they agree with how paragraph A43 of ED-4400 addresses circumstances when the practitioner may consider it appropriate to restrict the AUP report.
39. However only 52% of **survey respondents** indicated that the AUP report should not be restricted to only parties that have agreed to the procedures to be performed as part of the AUP engagement.
40. As SAICA we agree that the AUP report should not be restricted to parties that have agreed to the procedures to be performed, and how paragraph A43 of ED-4400 addresses circumstances when the practitioner may consider it appropriate to restrict the AUP report. It is however suggested that in these circumstances the fact that the report is restricted is included in both the engagement letter and AUP report.

**Question 9**

*AUP Report*

*Do you support the content and structure of the proposed AUP report as set out in paragraphs 30 – 32 and A37 – A44 and Appendix 2 of ED-4400? What do you believe should be added or changed, if anything?*

41. 79% of **survey respondents** supported the content and structure of the proposed AUP report. Specific comments were noted around the table format that make the report clearer and easier to read.
42. SAICA supports the content and structure of the proposed AUP report as set out in paragraphs 30 – 32 and A37 – A44 and Appendix 2 of ED-4400 and we do not believe anything should be added or changed.

**Request for general comments**

**Question 10**

In addition to the request for specific comments above, the IAASB is also seeking comments on the matters set out below.

- a) Translations – recognizing that many respondents may intent to translate the final ISRS for adoption in their own environments, the IAASB welcomes comment on potential translation issues respondents note in reviewing the ED-4400.
- b) Effective Date – Recognizing that ED-4400 is a substantive revision and given the need for national due process and translation, as applicable, the IAASB believes that an appropriate effective date for the standard would be for AUP engagements for which the term of engagement are agreed approximately 18 – 24 months after the approval of the final ISRS. Earlier application would be permitted and encouraged. The IAASB welcomes comments on whether this would provide a sufficient period to support effective implementation of the ISRS. Respondents are also asked to comment on whether a shorter period between the approval of the final ISRS and the effective date is practicable.



43. In response to question 10(a) we have not identified any potential translation issues.
44. In the SAICA survey, the majority of **survey respondents** (61%) were in support of an effective date of 18 months after the final approval of the ISRS.
45. When the **survey respondents** were questioned whether a shorter period between the approval of the final ISRS and the effective date would be practical, the majority indicated that an 18 month period would be sufficient as smaller practitioners would need sufficient time to implement the new requirements as they do not have the same capacity that their larger counter parts have.
46. Although comments were noted that the standard might not be complex, sufficient time should be allowed for practitioners to amend internal processes, educate clients on the new AUP report and to make necessary change to software used within the firms.
47. SAICA support the proposed date of between 18 – 24 months after the approval of the final ISRS and do not consider this to be shorter, as early application would be permitted.

## **APPENDIX 1**

### **SAICA ED-ISRS 4400, Agreed-Upon Procedures (AUP) Engagements**

**Survey to be used during the Information and Discussion Session with members (also refer to related slides presentation)**

#### **Section 1: General information**

1. Have you read the exposure draft?

[Yes / No]

2. Are you a SAICA member?

[Yes / No]

3. Are you currently registered with the Independent Regulatory Board for Auditors (IRBA) as a Registered Auditor?

[Yes / No]

4. Are you currently:

In Public Practice	Not in Public Practice
<input type="radio"/>	<input type="radio"/>

[Question if "In public practice" is selected]\*Which one of the following constituencies does your firm belong to?

[Respondent is allowed to choose one]

- Sole Proprietor
- Small firm (2-5 partners)
- Medium firm (5-10 partners)
- Large firm (10+ partners)

[Question if "Not in public practice" is selected]\*Which one of the following best describe your current position, or capacity, or association?

[Respondent is allowed to choose one]

- External users of financial statements
- Preparers of financial statements
- Members of board of directors
- Members of audit committee
- Regulator or Oversight body or Standard setter
- Professional accountancy organisation

- Academia/ Education institutions
- Other interested parties
- Describe other... (text)

## **Section 2: Specific Questions**

### **Professional Judgement in an AUP engagement**

[Internal note: IAASB Q2 and SAICA slides 7-11 (based on paragraphs 13(j), 18 and A14-A16 of ED-4400)]

5. Indicate the extent to which you agree that the definition, requirement and application material related to Professional Judgement appropriately reflect the role that Professional Judgement plays in an AUP engagement.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

### **Practitioner’s Objectivity and Independence**

[Internal note: IAASB Q3-4 and SAICA slides 13-20]

6. Indicate the extent to which you agree with not including a precondition for the practitioner to be independent when performing an AUP engagement (even though the practitioner is required to be objective).

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

7. Indicate under which circumstances you believe it should be a precondition for the practitioner to be independent.

8. Indicate the extent to which you agree with the following scenarios relating to independence and how it affects the engagement or the disclosures in the AUP report.

#### **Independence is not required by relevant ethical requirements, terms of engagement, or other reasons**

- 8.1. *The practitioner has not determined independence* – Include a statement in the AUP report that the practitioner is not required to be independent.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Do you believe that the practitioner should be required to make an independence determination when not required to be independent for an AUP engagement?

[Yes / No / Not sure]

If ‘Yes’, why and what disclosures might be appropriate in the AUP report in this circumstance.

Any further comments:

- 8.2. *The practitioner is not independent* – Include a statement in the AUP report that the practitioner is not required to be independent and that the practitioner is not independent.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

- 8.3. *The practitioner is independent* – Include a statement in the AUP report that the practitioner is independent.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

**Independence is required** by relevant ethical requirements, terms of engagement, or other reasons

- 8.4. *The practitioner is not independent* – The practitioner is not able to perform the engagement because the practitioner is not independent as per required ethical requirements, terms of conditions or other.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

- 8.5. *The practitioner is independent* – Include a statement in the AUP report that the practitioner is independent.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

- 8.6. *The practitioner has not determined independence* – The practitioner is not able to perform the engagement because the practitioner has not made a determination on independence.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

### Findings

[Internal note: IAASB Q5 and SAICA slides 22-24 (based on paragraphs 13(f) and A10-A11 of ED-4400)]

Findings are the factual results of procedures performed. Findings are capable of being objectively verified and objectively described. Accordingly, references to findings in this ISRS exclude opinions or conclusions in any form as well as any recommendations that the practitioner may make.

9. Indicate the extent to which you agree with the term “findings” and the related definitions and application material.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6  
○            ○            ○            ○            ○            ○            ○

Any further comments:

### Engagement Acceptance and Continuance

[Internal note: IAASB Q6 and SAICA slides 26-31 (based on paragraphs 20-21 and A20-A29 of ED-4400)]

10. Indicate the extent to which you agree with the requirements and application material regarding engagement acceptance and continuance.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

0            1            2            3            4            5            6

Any further comments:

**Practitioner's Expert**

*[Internal note: IAASB Q7 and SAICA slides 33-36 based on paragraphs 28 and A35-A36 of ED-4400 as well as paragraphs 31 and A44 of ED-4400]*

A Practitioner's Expert is an individual or organization possessing expertise in a field other than assurance, whose work in that field is used by the practitioner in performing agreed-upon procedures. A practitioner's expert may be either a practitioner's internal expert (who is a partner or staff, including temporary staff, of the practitioner's firm or a network firm) or a practitioner's external expert.

11. Indicate the extent to which you agree with the proposed requirements and application material on the use of a practitioner's expert, and references to the use of the expert in an AUP report?

Use a scale of 1 to 6, ranging from (1) that indicates "Do not agree" to (6) that indicates "strongly agree":

0            1            2            3            4            5            6  
                                   

Any further comments:

**AUP Report**

*[Internal note: IAASB Q8-9 and SAICA slides 38-42 (Paragraph 16: Based on paragraphs 30-32 and A37-A44 and Appendix 2 of ED-4400)]*

12. Indicate the extent to which you agree that the AUP report should not be restricted to only parties that have agreed to the procedures to be performed as part of the AUP engagement.

Use a scale of 1 to 6, ranging from (1) that indicates "Do not agree" to (6) that indicates "strongly agree":

0            1            2            3            4            5            6  
                                   

Any further comments:

13. Indicate the extent to which you agree with how paragraph A43 of ED-4400 addresses circumstances when the practitioner may consider it appropriate to restrict the AUP report.

A43. In addition to the statement required by paragraph 30(m), the practitioner may consider it appropriate to indicate that the agreed-upon procedures report is intended solely for the engaging party and the intended users. Depending on the law or regulation of the particular jurisdiction, this may be achieved by restricting the distribution or use of the agreed-upon procedures report.

Use a scale of 1 to 6, ranging from (1) that indicates "Do not agree" to (6) that indicates "strongly agree":

0            1            2            3            4            5            6

Any further comments:

14. Indicate the extent to which you support the content and structure of the proposed AUP report?

Use a scale of 1 to 6, ranging from (1) that indicates “Do not support” to (6) that indicates “strongly support”:

- |                       |                       |                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 0                     | 1                     | 2                     | 3                     | 4                     | 5                     | 6                     |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

15. Indicate the matters that you believe should be added or changed, if anything.

**Effective date**

*[Internal note: IAASB Q10(b) and SAICA slide 44]*

16. Indicate how many months after the approval of the final standard you believe the standard should be effective, bearing in mind that early adoption is always permitted and encouraged.

- |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|
| 18                    | 24                    | other                 |
| months                | months                |                       |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

If ‘other’ was selected, please indicate the time period in months.

Indicate your views on whether a shorter period between the approval of the final ISRS and the effective date would be practicable.

**Section 3: Overall Question**

**Public Interest Issues Addressed in ED-4400**

*[Internal note: IAASB Q1 – no specific slide]*

17. Indicate the extent to which you agree that ED-4400 has been appropriately clarified and modernised to respond to the needs of stakeholders and address public interest issues.

Use a scale of 1 to 6, ranging from (1) that indicates “Do not agree” to (6) that indicates “strongly agree”:

- |                       |                       |                       |                       |                       |                       |                       |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 0                     | 1                     | 2                     | 3                     | 4                     | 5                     | 6                     |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Any further comments: