

*Prepared by the Staff of the International Auditing and
Assurance Standards Board*

**Basis for Conclusions:
Amendments to the Preface to the
International Quality Control,
Auditing, Review, Other Assurance,
and Related Services Pronouncements
and Withdrawal of International
Auditing Practice Statements**

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BASIS FOR CONCLUSIONS:

AMENDMENTS TO THE PREFACE TO THE INTERNATIONAL QUALITY CONTROL, AUDITING, REVIEW, OTHER ASSURANCE, AND RELATED SERVICES PRONOUNCEMENTS

This Basis for Conclusions has been prepared by staff of the International Auditing and Assurance Standards Board (IAASB). It relates to, but does not form part of, the amended *Preface to the International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements* (the Preface) which was approved by the IAASB in September 2011, by the affirmative vote of 18 out of the 18 IAASB members.¹

The amended Preface establishes International Auditing Practice Notes (IAPNs), a new category of pronouncements for IAASB's use in issuing non-authoritative material. The Preface has also been amended to remove International Auditing Practice Statements (IAPSs). Contemporaneously, the IAASB has withdrawn the existing IAPSs.

Background

1. Over several years, stakeholders have sought clarification about the status of, and level of authority that attaches to, the IAASB's International Auditing Practice Statements (IAPSs). There has been the view, for example, that the current description of IAPSs in the extant Preface is unsatisfactory in that it does not call for any sort of substantive obligation to consider the material contained in an IAPS; that is, the IAPSs can be ignored as long as the auditor can describe how requirements of the International Standards on Auditing (ISAs) have been met. Others have indicated that they expect use of certain, but not necessarily all, of the IAPSs. Further, it has been noted that some national standard setters have not adopted the IAPSs, choosing instead to issue additional practical guidance, tailored to national circumstances, through their own established vehicles.
2. Stakeholders also noted that the existing IAPSs are largely out-of-date and inconsistent with the text of the clarified ISAs. This was seen as unsatisfactory, particularly in light of the obligations attaching to IAPSs and the ambiguity of their status and authority.
3. Concern had also been noted in relation to the fact that existing IAPSs have been developed and approved following the same due process as that afforded ISAs. The application of the same due process certainly suggests, in some quarters, that IAPSs have the same authority as the ISAs. Consequently, the issues have extended to questions about the relationship between the IAPSs and the application and other explanatory material of the clarified ISAs, and the speed by which the IAASB is able to develop future IAPSs.
4. Pursuant to IAASB's *Strategy and Work Program, 2009–2011* and IAASB's work to revise IAPS 1012,² in December 2009 the IAASB commenced deliberations on the authority of any new IAPSs, or other implementation guidance, that the IAASB may develop. This

¹ See minutes of the September 19–23, 2011 IAASB meeting at www.ifac.org/sites/default/files/meetings/files/20111205-IAASB-Beijing_September%202011_Public_Session_Minutes_Approved_%20Final.pdf.

² IAPS 1012, *Auditing Derivative Financial Instruments*

reflected the fact that it would not be appropriate to elevate or change the authority of the extant IAPSs as they were developed with reference to a specific level of authority and obligation. There was, accordingly, the need to establish the future purpose of IAPSs, and to reconsider the nature and appropriateness of the content of the extant IAPSs and determine whether they should be withdrawn or revised.

5. In October 2010, the IAASB exposed proposals to amend the Preface to clarify the status and authority of new IAPSs (ED-Authority).³ Amongst other matters, ED-Authority addressed the question of how the authority and purpose of new IAPSs (including the proposed revised IAPS 1012 under development) should be described, making clear that they contain important material while at the same time keeping them distinguishable from the International Standards on Auditing (and other International Standards) for which compliance is required. ED-Authority also addressed proposals to withdraw the existing IAPSs, along with related actions, and on factors to be considered in the development of new IAPSs.
6. ED-Authority was released contemporaneously with IAASB's exposure of proposed IAPS 1000 (ED-1000).⁴ The comment period ended on February 11, 2011. Forty⁵ responses were received from various respondents, including regulators and oversight authorities, national auditing standard standards, IFAC member bodies, firms, public sector organizations, other professional organizations, and individuals.
7. This Basis for Conclusions explains the more significant issues raised by respondents to ED-Authority, how the IAASB has addressed them, and the IAASB's reasoning for its decision to establish IAPNs and withdraw the category of IAPSs. The Basis for Conclusions for IAPN 1000⁶ summarizes the comments received on ED-1000.

Statement of Authority

8. ED-Authority included the following proposed statement to clarify the status and authority of new IAPSs:

International Auditing Practice Statements (IAPSs) are issued to provide practical assistance to auditors in implementing ISAs and to promote good practice. IAPSs do not impose additional requirements on auditors beyond those included in the ISAs, nor do they change the auditor's responsibility to comply with the requirements of all ISAs relevant to the audit. Auditors should determine whether any IAPS is relevant to the circumstances of the audit and, if so, obtain an understanding of its content.

9. The majority of the respondents did not believe the proposals met the objective of clarifying the status and authority of the IAPSs, and believed further clarification was

³ Exposure Draft of Proposals Relating to International Auditing Practice Statements (IAPSs)

⁴ Exposure Draft of IAPS 1000, *Special Considerations in Auditing Complex Financial Instruments*

⁵ Forty four responses were variously received on ED-Authority and ED-1000. Forty three respondents commented on ED-1000 and forty commented on ED-Authority.

⁶ Available at: <http://www.ifac.org/publications-resources/basis-conclusions-international-auditing-practice-note-iapn-1000-special-cons>

necessary. However, there were divergent views expressed about the course of action that should be taken.

10. Some respondents, including regulators, believed that IAPSs should have stronger authority, thereby promoting greater use of the material in IAPSs. This could be achieved, for example, by having the Preface use terminology that better reflects IAASB's practice for stating imperatives (i.e., "shall" rather than "should"), or explicitly stating that IAPSs provide interpretative guidance to the ISAs. Others suggested that the status of IAPSs should equate to that of application material in an ISA, noting that this would be appropriate given that IAPSs follow the same due process as that for ISAs and are intended to be used to promote consistent application of the ISAs and high-quality auditing practice. In making these recommendations, respondents commented that a lower level of authority for IAPSs would raise the question of whether the IAASB should expend any resource developing them.
11. Some respondents, primarily regulators, also believed there should be a requirement for the auditor to document how the auditor has considered relevant IAPSs. In this regard, it was noted that there would be an inconsistency in having an obligation to consider IAPSs but not a responsibility to demonstrate achievement of that obligation. Documentation could be effected either through a documentation requirement similar to that contained in ISA 230⁷ or, alternatively, a "comply or explain" model. In part, this stance reflected the view that certain IAPSs such as proposed IAPS 1000 would always be relevant in audits of financial institutions and should, therefore, always be used by auditors. Another regulatory respondent was of the view that a statement should be added to explain that, while the audit documentation need not refer specifically to the IAPS, it should make evident that the appropriate considerations, judgments and procedures were carried out to achieve the objectives and requirements of ISAs, and to demonstrate an understanding of the relevant content of the IAPS.
12. In contrast, others supported a lesser level of authority. Amongst other matters, these respondents noted the importance of the background and education material in ED-1000 as a key contributor to the value of ED-1000, but believed that inclusion of such material would be inconsistent with an authoritative document. A couple of respondents also noted a need for a vehicle to provide more timely material. In support of a lower level of authority, these respondents suggested editorial changes to the Preface to more clearly highlight that the Preface and individual IAPSs do not contain obligations. It was also suggested that reference be added to the relevant paragraphs of the Preface to the need to use professional judgment, and for the Preface to use the term "may" instead of "should" or "shall."
13. In regard to documentation, a few respondents noted that the auditor always needs to document how he or she complied with the requirements of the ISAs, rendering a documentation requirement related to IAPSs redundant. Further, a documentation requirement in relation to IAPSs would result in a greater obligation attaching to the auditor's use of IAPSs than that currently provided for with respect to the application and other explanatory material of the ISAs. These respondents suggested that it should be

⁷ ISA 230, *Audit Documentation*

specified that IAPSs do not impose additional performance and documentation requirements beyond those included in the ISAs.

14. Further, a few respondents suggested that the unclear status of IAPSs may harm adoption efforts, because the Statutory Audit Directive in Europe defines the general term “international auditing standards” as “ISAs and related Statements and Standards, insofar as relevant to the statutory audit.” This means that IAPSs should be either clearly part of the ISA material, or clearly not part of the ISA material.

IAASB Decisions

15. The IAASB accepted the observation by respondents that the proposed statement of authority failed to achieve its objective of clarification. It also strongly supported the broad recommendation explicit in some respondents’ submissions that, irrespective of the level of authority given to IAPS, the IAASB cannot be ambiguous about the status, obligations regarding, and expectations of use of the documents it issues.
16. The IAASB concluded that three principal matters are central to an appropriate way forward. Firstly, any solution must establish a clear distinction between the authoritative standards of the Board (such as the ISAs) and non-authoritative material approved by the Board intended to assist practitioners. Accordingly, a compromise solution for IAPS somewhere between obligatory use and non-obligatory use is unacceptable.
17. Secondly, any response by the IAASB to an identified need(s) or issue(s) should take into account what is most effective in light of their nature. That is, if there is a need to *influence* practice – and recognizing that there are a number of ways to do so – then a timely and flexible response is needed. On the other hand, if there is a need to *change* practice (for example because of inconsistent interpretation or lack of clarity of the standards, or because of deficiencies in audit behavior/performance) and interested parties wish to monitor how this is being taken-up in practice, then, in the case of audit, the ISAs are the instrument to be used to achieve that purpose.
18. Thirdly, if the future role of IAPSs were to be to provide a timely, non-authoritative response to identified needs or issues which serve to deliver practical assistance to auditors, then the IAASB needs to be willing, as and where appropriate, to contemplate standard-setting activities, including making amendments to the ISAs (whether in respect of their requirements or application and other explanatory material) in response to specific issues.
19. Accepting the above, the IAASB decided to withdraw the existing category of pronouncements known as IAPSs and to establish a new category of non-authoritative documents—IAPNs. This decision serves to respond to the need to be able to provide auditors with a source of timely and useful material and the flexibility the IAASB needs to do so, while also making clear that future authoritative guidance to be issued by the IAASB would be contained in the ISAs themselves. This does not preclude the IAASB from giving further consideration of the need for a vehicle for future authoritative guidance outside of the ISAs, although none is contemplated at this time.
20. Accordingly, in reference to IAPNs, the amended Preface states:

Non-Authoritative Material

20. Non-authoritative material includes Practice Notes issued by the IAASB and staff publications. Non-authoritative material is not part of the IAASB's International Standards.

International Auditing Practice Notes

21. International Auditing Practice Notes (IAPNs) do not impose additional requirements on auditors beyond those included in the ISAs, nor do they change the auditor's responsibility to comply with all ISAs relevant to the audit. IAPNs provide practical assistance to auditors. They are intended to be disseminated by those responsible for national standards, or used in developing corresponding national material. They also provide material that firms can use in developing their training programs and internal guidance.
21. The IAASB believes the above approach has several advantages. In respect of a clear division between non-authoritative and authoritative material, it avoids confusion between the IAPNs and the application material in the ISAs, which was noted by some respondents as a potential risk of ED-Authority.
22. The development process for IAPNs can be more flexible than the due process for the IAASB's authoritative pronouncements. This will enable the IAPNs to provide the IAASB with a vehicle for more timely non-authoritative material on particular issues. Further, IAPNs can be more flexible in their content and, accordingly, may include educational and background material appropriate to the issue addressed by the IAPN. This was seen as particularly important in the content of IAPN 1000, where the background material in that pronouncement was widely supported by respondents to ED-1000.
23. In deliberating the above, the IAASB considered the alternative of clearly specifying a level of authority for IAPSs equivalent to that of application material of the ISAs. Potential benefits identified with this course of action included the possibility of allowing additional application material to be promulgated without the need to directly amend the existing text of an ISA(s), and for the development of further application material on issues that may affect several ISAs, that could be contained in a single document.
24. The IAASB noted several potential drawbacks in this alternative. Firstly, having authoritative guidance outside of the ISAs may continue uncertainty about the status of the IAPS, and thus may be prone to differing interpretations. If such authoritative guidance is not within the ISAs directly, any obligation to read and consider would be seen as ineffective and illogical unless accompanied by some obligation to demonstrate achievement of the obligation (e.g., through documentation), as noted by some respondents. However, such a documentation requirement would give IAPSs a higher level of obligation than that for ISA application material.
25. Secondly, this option would result in authoritative material being spread across two different types of documents. Concerns arise with respect to the implication that that may have in jurisdictions that have adopted, or are considering the adoption of, the ISAs, and the potential for additional, highly-specific application material to inadvertently and fundamentally change the ability of wide-ranging jurisdictions around the world to apply the ISAs.

26. Finally, using IAPN 1000 as an example, it would be likely that most, if not all, the background material in it would need to be removed, as its current form would not be appropriate for inclusion in a pronouncement intended to form part of the application material of the ISAs. This would be contrary to the views of respondents on ED-1000 which generally supported inclusion of such material, and would delay further the release of IAPN 1000 which would not be in the public interest.
27. Regarding the removal of the category of IAPs, the IAASB considered varying viewpoints on the question of whether further consultation (e.g., through re-exposure) is appropriate. The decision to remove IAPs could be seen as a significant change as it eliminates the IAASB's current vehicle for authoritative guidance outside of the ISAs, and there may be stakeholders who supported a stronger authority for IAPs that may wish to have the opportunity to comment on the Board's decision. On the other hand, it may be argued that the IAASB has already fully consulted on the question of status and authority and that its decision to issue, if and as appropriate, IAPs for useful but non-authoritative guidance, or to amend the ISAs for new authoritative guidance, is responsive to the feedback received on exposure.
28. On balance, the IAASB determined that further consultation on the decision to remove IAPs would be more confusing than helpful. The IAASB's decision will eliminate any ambiguity about what constitutes authoritative guidance, which was the fundamental goal of this initiative. Any alternative approach proposed in a re-exposure draft would essentially be dealing with the same issues already addressed by ED-Authority. Therefore, further consultation would not be likely to result in new or different views from those received in response to ED-Authority. Also, re-exposure would further delay issuance of the important material in IAPN 1000 that many stakeholders have been seeking for some time. Such further delay would not be in the public interest. Further, the IAASB did not see merit in re-exposing the Preface without being able to articulate an alternative model for authoritative guidance outside of the ISAs that it believed would be a suitable in IAASB's view.
29. The IAASB remains open as to whether authoritative guidance might be needed at some stage in the future although, currently, it anticipates that such material is best included in the ISAs.

Withdrawal of Existing IAPs

30. ED-Authority also sought views about the disposition of the six IAPs that were effective at the time, noting that these IAPs were largely out-of-date and inconsistent with the text of the clarified ISAs. These were:
- IAPS 1000, *Inter-bank Confirmation Procedures*;
 - IAPS 1004, *The Relationship Between Banking Supervisors and Banks' External Auditors*;
 - IAPS 1006, *Audits of the Financial Statements of Banks*;
 - IAPS 1010, *The Consideration of Environmental Matters in the Audit of Financial Statements*;

- IAPS 1012, *Auditing Derivative Financial Instruments*; and
 - IAPS 1013, *Electronic Commerce—Effect on the Audit of Financial Statements*.
31. The majority of the respondents who commented on the proposed treatment of the extant IAPSs supported the IAASB’s proposal to withdraw the existing IAPSs, effective immediately. Many respondents explicitly agreed with the proposal to determine whether IAPS 1004 should be maintained in some form and whether a future project is needed to address IAPS 1006. A few respondents suggested that, if revised, the scope of IAPS 1004 and IAPS 1006 could be expanded to financial institutions in general (for example, banks, insurance companies, and securities companies).
 32. In relation to the three IAPSs for which no further action would be contemplated, a few respondents suggested that IAPS 1010 may still be relevant and its content should be considered in light of other possible projects on greenhouse gases (GHG), sustainability and integrated reporting. A few respondents also noted the wide application of IAPS 1013 and suggested it should be retained and updated due to the continuing and increasing impact of technology on audits. No respondents made reference to IAPS 1000.
 33. A few respondents recommended that the IAASB undertake a thorough review of guidance in existing IAPSs to identify provisions of continued applicability before deciding to withdraw them. A regulatory respondent, in particular, believed there was a public interest need to do so because the various IAPSs were developed and issued to fill a need that existed at one time, and no argument has been presented that the need no longer exists. It was suggested that relevant guidance could either be carried forward to another IAPS when developed or included in an ISA.

IAASB Decision

34. Consistent with its decision to withdraw IAPS as a category of pronouncements of the IAASB, the IAASB agreed to withdraw all existing IAPSs. This decision also reflected the IAASB’s view that retaining the extant IAPSs in any form is potentially misleading and unhelpful given they are out-of-date and inconsistent with the clarified ISAs. The IAASB viewed the risks of potential confusion as outweighing any potential limited benefits.
35. The IAASB acknowledged the view of a respondent about undertaking a review of guidance in the remaining existing IAPSs before withdrawal, but concluded that such a review was unnecessary. The IAASB undertook a broad review of this nature as part of its Clarity project, noting only elements of then existing IAPS 1005⁸ and 1014⁹ as warranting inclusion in the clarified ISAs. Further, previous discussions with NSS and the CAG have indicated that material within the IAPSs is largely not reflective of the current environment and that little, if any, of the material is considered critical to further enhancement of the ISAs. The IAASB also noted limited use of the extant IAPSs on an international basis.

⁸ IAPS 1005, *The Special Considerations in the Audit of Small Entities*

⁹ IAPS 1014, *Reporting by Auditors on Compliance with International Financial Reporting Standards*

36. In relation to respondents' recommendations to retain or revise certain IAPSs, the IAASB has replaced IAPS 1012 with new IAPN 1000.¹⁰ Further, the IAASB acknowledged that there may be merit in exploring the development of new standards or IAPNs on topics addressed by the extant IAPSs, in particular those addressing banking; however, any such future decision would need to be made in the context of the IAASB's *Strategy and Work Program 2012–2014*.

Other Matters

Development of New IAPNs

37. ED-Authority contained proposals regarding factors to be considered in the development of new IAPSs to mitigate concerns relating to a possible future proliferation of IAPSs and the development of an IAPS when a new ISA or revision to an existing ISA would be more appropriate.
38. The majority of the respondents supported the concept of having factors to be considered in the development of new IAPSs. One respondent, while agreeing an effort should be made to avoid proliferation of IAPSs, believed the factors are likely too restrictive and may result in no new IAPSs being developed. In that respondent's view, an IAPS that combines information and educational material and expanded audit guidance in a particular subject area could help improve auditor awareness and contribute to the quality of audits.
39. A few respondents were of the view that these factors should be detailed in the *Preface to the International Standards on Quality Control, Auditing, Review, Other Assurance and Related Services* (the Preface), perhaps in the context of what IAPSs are intended to achieve.
40. The IAASB agreed with the majority of respondents that it is useful for it to have factors that may be considered in deciding to develop new IAPNs. The IAASB did not see merit in including these factors in the Preface as doing so may inappropriately limit the IAASB's future flexibility. Accordingly, the IAASB has instructed Staff to retain the factors on file and asked that they accompany any project proposals for new IAPNs that are submitted by Staff to the Steering Committee.
41. The factors that the IAASB may consider in determining whether to develop an IAPN include:
1. The IAASB believes, on the basis of research or discussion with stakeholders, that developing an IAPN would provide practical assistance to auditors and firms in these particular circumstances;
 2. The proposed IAPN is expected to be relevant internationally; and
 3. The guidance is expected to remain useful for the foreseeable future.

¹⁰ Available at: www.ifac.org/publications-resources/international-auditing-practice-note-iapn-1000-special-considerations-auditin

Clarifications of requirements in the ISAs, for example, to address divergent practices in applying the ISAs, would be addressed by changes to the ISAs and not be means of an IAPN. However, if the IAASB believes that the awareness of auditors needs to be raised regarding a particular issue, a staff publication would be more appropriate.

42. Regarding the development process for future IAPNs, the IAASB will deliberate and consider options in due course.

Relationship between IAASB's Standards, IAPNs and other Non-Authoritative Staff Publications

43. Several respondents supported the IAASB's objective of clarifying the hierarchy of the IAASB's material. In particular, comments focused on the need for the IAASB to clearly articulate the relationship between ISAs, IAPNs and Staff Publications. A commentator noted that this hierarchy would assist jurisdictions in adopting the ISAs.
44. In response, the IAASB made clear that the authoritative pronouncements of the IAASB are the International Standards, which are issued following the IAASB's stated due process (see paragraph 4 of the amended Preface). Non-authoritative material, which is not part of the IAASB's International Standards, includes Practice Notes issued by the IAASB and staff publications (see paragraph 20 of the amended Preface).

Location of the Statement of the IAASB's Intentions Regarding IAPNs

45. The majority of the respondents either explicitly supported using the Preface to explain the IAASB's intentions regarding IAPNs, or did not raise specific concerns to the contrary. Several of these respondents, in particular regulators, noted that the IAASB should amend ISA 200 in due course in order to make the description of the authority of IAPNs in relation to ISAs more clear but recognized the challenges in revising ISA 200 at this time. Two respondents were of the view that the description of the authority of IAPNs should be contained in ISA 200 in order to appropriately convey the authority of IAPNs.
46. The IAASB noted that the location of this statement of the IAASB's intentions regarding IAPNs is largely a function of the authority the IAASB chooses to attribute to them. Given the IAASB's decision that IAPNs should be non-authoritative, the location of the statement is less significant than it was for ED-Authority. As such, the IAASB concluded that the most appropriate approach would be to continue to use the Preface, which would ensure that the description was accessible to those referring to the IAASB Handbook, and would maintain consistency with current practice.
47. The IAASB also considered various alternative ways of describing the objectives of IAPNs to communicate their importance. These included stating that the IAASB "strongly encourages" the "promulgation" of IAPNs, as well as various other similar messages. While some IAASB members supported the alternative language, noting that it was important for the IAASB to express support for the IAPNs, others viewed this as blurring the distinction with the application material in the ISAs. The IAASB ultimately agreed with respondents about the need to be clear about the authority of IAPNs and, accordingly, did not believe it appropriate to adopt such language in the statement of authority of IAPNs or

elsewhere. Nevertheless, the SMOs are set by IFAC and are currently under revision.¹¹ As input to that revision, the IAASB's final decision regarding the authority of IAPs/IAPNs will be communicated to IFAC.

48. Further, the IAASB noted that, as authoritative pronouncements, the IAPs were included within the Handbook.¹² The IAASB debated whether inclusion of IAPNs in the Handbook was appropriate. Excluding from the Handbook non-authoritative material approved by the Board would be consistent with the treatment afforded to non-authoritative material developed by the other Public Interest Activity Committees of IFAC. This reinforces the distinction between IAASB's authoritative pronouncements and the non-authoritative IAPNs.
49. The IAASB concluded, however, that IAPNs should be included in the Handbook. It believes that doing so would provide sufficient visibility to the documents and would be appropriate in light of their intended contribution to influencing practice. It would also assist in ensuring that such documents are not over-looked.

Effective Dates

50. While ED-1000 did not include an effective date, it noted that the extant IAPs became effective on issuance as they did not establish any requirements. However, the IAASB observed that this may not be appropriate due, in part, to the need to allow jurisdictions sufficient time to translate the IAPs and for firms and auditors to consider the guidance relative to their training programs and audit methodologies. This issue was of particular concern given the proposed changes to the status and authority of material outside the ISAs. Given the applicability of this matter to IAPNs as a whole, the responses to ED-1000, and the IAASB's decisions, regarding effective dates are addressed in this Basis for Conclusions.
51. Most respondents to ED-1000 noted that an effective date was needed for the reasons given above. However, there was wide disparity in views as to the period necessary for effective implementation. The range of suggested effective dates was from 3 months to 2 years. Whilst there was no clear reason for the disparity in recommended dates, respondents variously noted that processes, such as translations, training, reading and understanding the IAPs and local adaptation would require time, and may reflect the circumstances of each jurisdiction.
52. However, several respondents were of the view that an effective date is neither necessary nor appropriate. It was argued that (a) the IAPs do not contain any requirements, so application is not mandatory and (b) that giving an effective date may lead some to ascribe more authority than is intended.

¹¹ The September draft revised SMOs state, "IFAC member bodies shall notify their members of all new, proposed, and revised international standards, related practice statements, and other papers issued by the IAASB" and "the use of IAASB Practice Statements and other papers to provide interpretive guidance and practical assistance shall be promoted."

¹² *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements*

53. The IAASB agreed with respondents who expressed concern about how an effective date may be interpreted, and decided not to include effective dates with IAPNs. In making this decision, the IAASB aimed to provide a consistent message about the purpose of IAPNs, that is, to provide auditors with practical assistance.