

Auditor Reporting Post-Implementation Review Stakeholder Survey

IAASB

International Auditing
and Assurance
Standards Board®

Extract from Main Document – Part of Stakeholder Survey Applicable to National Standard Setters and Professional Accountancy Organizations

This extract only includes 'Part A – Demographic Information' and 'Part E – National Standard Setters and Professional Accounting Organizations' from the comprehensive stakeholder survey document (main document). For a copy of the main document, including all parts of the survey, please click [HERE](#).

Please note that this PDF document is for reference purposes only, including that it may assist to facilitate any further outreach activities within jurisdictions or organizations.

All responses to the survey should be submitted electronically through the online survey, as no manual responses will be accepted

Completing the IAASB Stakeholder Survey

1. All responses to this survey, whether complete or partial, once submitted will be accepted and considered as input for the work of the ARIWG. The responses received will be summarized (in various ways, including, for example per stakeholder group) for purposes of progressing the PIR project, including providing feedback to the IAASB and in developing recommendations for possible further actions. Although the results of the survey may be made public through issues papers and related materials that may be tabled for the IAASB's consideration in plenary session, there will be no attribution of responses to any individual respondent.
2. The ARIWG appreciates the fact that different jurisdictions may be at different stages of adoption and implementation of the Auditor Reporting Standards, including that effective dates of equivalent national standards may differ from that of the respective ISAs (see also [IAASB Auditor Reporting Project Update, January 2020](#), for information about the planned PIR and the results of a survey regarding the global implementation of the auditor reporting standards).
3. Apart from experience with the implementation and application of the auditor reporting standards and with auditor reports on financial statements, stakeholders' perspectives and views may also be informed by, for example, early adoption activities, information gathering or field testing undertaken in preparing for implementation, research and outreach activities, and pilot testing. Certain stakeholders also may have experience across multiple jurisdictions. The survey allows flexibility in terms of the options that are presented in relation to relevant questions so that respondents may appropriately respond to a topic based on their circumstances and experience.
4. Please note that the survey includes a supplemental question at the end regarding the effects of the COVID-19 pandemic in relation to individual aspects of auditor reporting. You are requested to please include any specific comments relating to the COVID-19 pandemic as part of your response to this separate question.
5. **The [survey](#) will be open until November 23, 2020.**
6. Please contact Armand Kotze (armandkotze@iaasb.org) for any questions.

Part A – Demographic Information

Question 1

We would like to know to which stakeholder group you belong, i.e., from which perspective are you providing feedback?

- National Standard Setter *[Completes part E]*
- Professional Accountancy Organization *[Completes part E]*

Question 2

Please provide the following information about your organization (if applicable) and other contact information:

- Your organization's name (or leave blank if you are completing the survey in your personal capacity)
- Your name and job title/role
- Your email address

Question 3

Please indicate the geographical profile which best represents your jurisdiction, i.e. from which geographical perspective are you providing feedback?

- Global
- Multiregional
- Regional
- Multiple jurisdictions
- Single jurisdiction

Question 4

[Conditional on “Multiregional”, “Regional” and “Multiple jurisdictions” to Question 3]

Please indicate the region(s) and/or jurisdictions you are providing feedback from:

Question 5

[Conditional on “Single jurisdiction” to Question 3]

Please select your jurisdiction.

[Selection from provided menu of countries]

Question 6

Did you undertake outreach with other stakeholders to inform your responses to this survey?

[Yes / No]

Question 7

[Conditional on "Yes" for response to Question 6]

Please provide further information about your outreach activities, including:

- The manner in which the outreach was undertaken.
- The nature and number (or estimate thereof) of stakeholders with whom you engaged.

Question 8

You are welcome to provide any additional information you believe may be relevant to clarify the context in which you are completing the survey, or the circumstances or experiences that have informed your views or perspectives (or you can choose to leave this question blank).

Part E – National Standard Setters and Professional Accountancy Organizations

General matters regarding key changes to the new auditor’s report and implementation of the new and revised auditor reporting standards

Question 1

In your view, to what extent has the following information provided in the new auditor’s report been useful?

Whether information provided in the new auditor’s reports is useful	Very useful	Useful	Limited value	Not useful	No particular view
Key audit matters (i.e., matters that were of most significance in the audit of the financial statements of the current period)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
Changes to the presentation of the auditor’s report (i.e., opinion section required to be presented first, followed by the basis for opinion section)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
When applicable, including a separate section under the heading “Material Uncertainty Related to Going Concern”					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
Affirmative statement about the auditor’s independence and fulfillment of relevant ethical responsibilities, as well as identification of the relevant ethical requirements relating to the audit					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
Descriptions of the respective responsibilities of the auditor and of management and those charged with governance					

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Whether information provided in the new auditor's reports is useful	Very useful	Useful	Limited value	Not useful	No particular view
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
When applicable, a section on “Other Information” that describes the auditor’s responsibilities and work with respect to such information					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
Name of the engagement partner					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				

Question 2

In your jurisdiction, have there been any changes or modifications (e.g., new or different or incremental requirements) to the equivalent national standards of the new and revised auditor reporting standards of the IAASB (note, the next question facilitates that you also may wish to attach or provide a link(s) to relevant material in this regard)?

[Please note, ISA 720 (Revised) that deals with “Other Information”, is addressed in a separate section of this survey.]

Changes or modification to national standards related to the new and revised auditor reporting standards	Yes	No	Not applicable
ISA 700 (Revised), <i>Forming an Opinion and Reporting on Financial Statements</i> – in particular in relation to the new items of information in the auditor’s report as referred to in question 1 above			
	[Please provide additional information to support your answer]		
ISA 701, <i>Communicating Key Audit Matters in the Independent Auditor’s Report</i>			
	[Please provide additional information to support your answer]		

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Changes or modification to national standards related to the new and revised auditor reporting standards	Yes	No	Not applicable
ISA 705 (Revised), <i>Modifications to the Opinion in the Independent Auditor's Report</i>			
	[Please provide additional information to support your answer]		
ISA 706 (Revised), <i>Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report</i>			
	[Please provide additional information to support your answer]		
ISA 570 (Revised), <i>Going Concern</i>			
	[Please provide additional information to support your answer]		
ISA 260 (Revised), <i>Communication with Those Charged with Governance</i>			
	[Please provide additional information to support your answer]		
Any other national requirements relating to auditor reporting – please specify			
	[Please provide additional information to support your answer]		

Question 3

Referring to your responses in relation to the previous question, if, in your jurisdiction, there have been changes or modifications to the equivalent national standards of the new and revised auditor reporting standards of the IAASB, you also may wish to attach or provide a link(s) to relevant material in this regard.

Additional input	
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Question 4

What actions have been taken in your jurisdiction to support the adoption and implementation of the new and revised auditor reporting standards (including, for example, practice guidance, support materials or training)?

Description	
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Question 5

If you are aware of additional practice guidance or support materials developed to support the implementation of the new and revised auditor reporting standards, it will be helpful to the IAASB if you can attach or provide a link(s) to such materials.

Description and links (as applicable)	
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Question 6

If you are aware of any information gathering or research activities that have been undertaken regarding the implementation and impact of the new auditor’s report, it will be helpful to the IAASB if you can attach or provide a link(s) to the related reports or documents.

Description and links (as applicable)	
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Issues or implementation challenges with the new and revised auditor reporting standards (other than pertaining to KAM or “Other Information”, which are addressed in separate sections of this survey)

Question 7

Based on your experience and interactions with your constituents and stakeholders, are you aware of any issues or implementation challenges regarding the following elements of the new auditor’s reports?

[Please note, KAM and “Other Information” are addressed in separate sections of this survey]

Any issues or implementation challenges regarding certain elements of the new auditor’s reports	Yes	No	No particular view
Changes to the presentation of the auditor’s report (i.e., opinion section required to be presented first, followed by the basis for opinion section)			
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		
When applicable, including a separate section under the heading “Material Uncertainty Related to Going Concern”			

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Any issues or implementation challenges regarding certain elements of the new auditor's reports	Yes	No	No particular view
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		
Affirmative statement about the auditor's independence and fulfillment of relevant ethical responsibilities, as well as identification of the relevant ethical requirements relating to the audit			
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		
Descriptions of the respective responsibilities of the auditor and of management and those charged with governance			
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		
Name of the engagement partner			
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		

Question 8

Based on your experience and interactions with your constituents and stakeholders, do you believe the differences between the following sections in the new auditor's report are clear and understandable: KAM, material uncertainty related to going concern (MU related to GC), Emphasis of Matter (EOM) paragraphs and Other Matter (OM) paragraphs?

Perceptions about differences between KAM, MU related to GC, EOM paragraphs and OM paragraphs	Yes	No	No particular view
The differences between KAM, MU related to GC, EOM paragraphs and OM paragraphs are clear and understandable			
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		

Question 9

Based on and further to your responses to the previous questions, if applicable, are you aware of any other issues or implementation challenges arising from the new and revised auditor reporting standards?

[Please note, KAM and “Other Information” are addressed in separate sections of this survey]

Any other issues or implementation challenges	Yes	No	No particular view
Other issues or implementation challenges arising from the new and revised auditor reporting standards			
[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]			

Key audit matters (KAM)

Question 10

In your view, has the communication of KAM enhanced the overall quality of audits performed?

Views about the impact of the communication of KAM on the quality of audits performed	Yes	No	No particular view
The communication of KAM has enhanced the overall quality of audits performed			
[You may use this box to provide additional information in relation to your answer, e.g., specific observations or views on the topic]			

Question 11

Based on your experience, information gathering and interactions with your constituents and stakeholders, please indicate your perception about the degree to which the communication of KAM in the auditor’s report **has provided benefits** to stakeholders as it relates to the following aspects:

Perceptions about benefits arising from the communication of KAM in the auditor’s reports	Significant	High	Moderate	Low	No particular view
Enhanced communication among the auditor and management throughout the audit					
[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]					

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Perceptions about benefits arising from the communication of KAM in the auditor's reports	Significant	High	Moderate	Low	No particular view
Enhanced frequency and robustness of communication among the auditor and those charged with governance					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
Enhanced communication internally, among management and those charged with governance					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
Enhanced involvement (more focused and frequent) in the audit by the engagement partner					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
Enhanced understanding of the matters to which KAM relate, including the risks of material misstatement associated with the related items in the financial statements or the audit procedures performed in this regard					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
Robustness of audit procedures (e.g., improved planning, more effective audit procedures to address the risks of material misstatement, improved documentation, etc.)					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
Changes or enhancements to disclosures in the financial statements					

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Perceptions about benefits arising from the communication of KAM in the auditor's reports	Significant	High	Moderate	Low	No particular view
regarding the matters to which KAM relate					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
In relation to other aspects of the audit (please specify)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				

Question 12

Based on your experience, information gathering (including relating to auditor reports issued in your jurisdiction) and interactions with your constituents and stakeholders about the **descriptions of KAM** in auditor reports, indicate the extent to which you agree that the communication about the matters is:

Description of KAM	Strongly agree	Agree	No particular view	Disagree	Strongly disagree
Concise (i.e., a relatively short description of the matter and how it was addressed by the auditor)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
Understandable (i.e., the description of the matter and how it was addressed is not overly technical)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				
Specific to the entity (i.e., boilerplate language was not used)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				

Question 13

Based on your experience, information gathering and interactions with your constituents and stakeholders about KAM, indicate the degree to which you agree with the following statements that represent **certain perceptions** about the communication of KAM in the auditor's report:

Certain perceptions about the communication of KAM in the auditor's report	Strongly agree	Agree	No particular view	Disagree	Strongly disagree
Fewer KAM in the auditor's report increase the confidence of stakeholders in the audit (and the financial statements)					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
More KAM in the auditor's report increase the confidence of stakeholders in the audit (and the financial statements)					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
An individual KAM often relates to a specific item(s) presented or disclosed in the financial statements, which increases the confidence of stakeholders about that particular item(s) in the financial statements					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
The communication of KAM provides greater transparency about the audit that was performed – as a whole (i.e., not only in relation to the matters that are the subject of KAM)					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
KAM represent business risks or issues that need to be resolved by management					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Certain perceptions about the communication of KAM in the auditor’s report	Strongly agree	Agree	No particular view	Disagree	Strongly disagree
In terms of the audit performed, KAM represent matters that have been resolved (i.e., they are not unresolved audit issues)					
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]				

Question 14

The standard does not prohibit an auditor from communicating additional information about a KAM, and provides guidance to auditors on additional information that the auditor may consider communicating. The IAASB is aware that some trends have evolved globally on additional information that is communicated by auditors.

The IAASB is particularly interested in those instances where, in addition to the required information about why a matter is a KAM and how the matter was addressed in the audit, the auditor also communicated information about the outcome of the audit procedures or key observations with respect to the matter (i.e., what the auditor found or observed).

Based on auditor reports you have read, have you noticed that auditors provide additional information in terms of describing the outcome of the audit procedures or key observations with respect to KAM?

Description of the outcome of audit procedures or key observations with respect to KAM	Yes	No	Uncertain
I have noticed that auditors provide additional information in terms of describing the outcome of the audit procedures or key observations with respect to KAM			

Question 15

In your view, are descriptions of the outcome of the audit procedures or key observations with respect to KAM useful?

Description of the outcome of audit procedures or key observations with respect to KAM	Very useful	Useful	Limited value	Not useful	No particular view
Descriptions of the outcome of the audit procedures or key observations with respect to KAM					

Description of the outcome of audit procedures or key observations with respect to KAM	Very useful	Useful	Limited value	Not useful	No particular view
<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>					

Question 16

The IAASB’s standards currently only require KAM to be communicated in the auditor’s reports for audits of listed entities. Jurisdictional requirements may require that auditors communicate KAM for certain other entities. Auditors may also decide to voluntarily communicate KAM in auditor’s reports of other entities.

In your view, should the communication of KAM be mandatory for entities other than listed entities?

Communicating KAM in auditor reports of entities other than listed entities	Yes	No	No particular view
For public interest entities (recognizing that “public interest entity” may be a jurisdictional determination)			
For all entities (i.e., in all instances where an audit of financial statements is performed)			
For certain specific types of entities			
<i>[If applicable, please use this box to indicate the types of entities which you have in mind]</i>			

Question 17

Based on and further to your responses to the previous questions, please provide any additional views about other issues or implementation challenges relating to KAM or how you believe the communication of KAM can be improved.

Please provide input	
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Other information section of the auditor’s report

Question 18

Other information comprises financial and non-financial information in the annual report, other than the financial statements and the auditor’s report thereon. For example, depending on law, regulation or custom in a jurisdiction, other information may include: the directors’ report, audit committee report, corporate governance statement, and management commentary.

When other information is included in the annual report, the auditor’s report includes an “Other Information” section which is required to include a statement that management is responsible for the other information,

identify the other information, clarify that the auditor’s opinion does not cover the other information, provide a description of the auditor’s responsibilities, and to either state that the auditor has nothing to report or describe any uncorrected material misstatement of the other information.

Based on your observations, has the “Other Information” section provided users of financial statements with greater clarity or transparency about the other information included in the annual report?

Greater clarity or transparency about the other information	Yes	No	No particular view
In my/our view, the “Other Information” section in the auditor’s report has provided users with greater clarity or transparency about the other information included in the annual report			
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]		

Question 19

In your jurisdiction, have there been any changes or modifications (e.g., new or different or incremental requirements) to the equivalent national standard of ISA 720 (Revised), *The Auditor’s Responsibilities Relating to Other Information*, or any additional practice guidance or support materials related to other information (note, the next question facilitates that you also may wish to attach or provide a link(s) to relevant material in this regard)?

National standards, practice guidance or support materials related to other information	Yes	No	Not applicable
Changes or modifications (e.g., new or different or incremental requirements) to the equivalent national standard of ISA 720 (Revised)			
	[Please provide additional information to support your answer]		
Additional practice guidance or support materials related to other information as it applies in your jurisdiction			
	[Please provide additional information to support your answer]		

Question 20

Referring to your responses in relation to the previous question, if, in your jurisdiction, there have been changes or modifications to the equivalent national standard of ISA 720 (Revised), you also may wish to attach or provide a link(s) to relevant material in this regard.

Additional input	
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Question 21

Based on your experience with external reporting within your jurisdiction, what types of information is generally considered to be other information?

Please provide input	
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Question 22

Based on your experience and interactions with your constituents and stakeholders, is it clear that the auditor’s opinion on the financial statements does not extend to the other information included in the annual report (i.e., that no form of assurance conclusion is being expressed on the other information)?

No assurance on the other information	Yes	No	No particular view
It is clear that the auditor’s opinion on the financial statements does not extend to the other information included in the annual report			
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]		

Question 23

Has it come to your attention or are you aware that there are issues being experienced relating to which other information the auditor has read and considered, or should have read and considered, or relating to the description of the auditor’s responsibilities regarding the other information?

Issues or implementation challenges regarding the “Other Information” section	Yes	No	No particular view
Identifying which other information the auditor read and considered?			
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]		
Instances where certain information should have been part of the other information that was read and considered by the auditor, but wasn’t?			

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Issues or implementation challenges regarding the “Other Information” section	Yes	No	No particular view
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		
The required description of the auditor’s responsibilities regarding the other information?			
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>		
Any other issues or implementation challenges regarding other information (please specify)?			
	<i>[Please provide information relating to any other issues or implementation challenges, as well as any suggestions]</i>		

Additional information communicated in the auditor’s report (i.e., in addition to what is required by the new and revised Auditor Reporting Standards)

Question 24

In your jurisdiction, if not otherwise required, has there been demand for additional information to be included in the auditor’s report to enhance users’ understanding of the audit that was performed:

Additional information that could be included in the auditor’s report	High demand	Some demand	No demand	No particular view
Information about materiality applied by the auditor in conducting the audit				
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>			
Information about the scope of the audit (i.e., the auditor’s approach to the audit)				
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>			

Additional information that could be included in the auditor’s report	High demand	Some demand	No demand	No particular view
Information about the auditor’s procedures relating to management’s going concern assessment				
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>			
Information about other aspects of the audit (please specify)				
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>			

Other types of engagements

Question 25

In addition to audits of financial statements, professional accountants perform other types of engagements for which assurance reports are issued. These include review engagements (e.g., a review of interim financial information) and other assurance engagements (e.g., assurance on greenhouse gas statements).

In your view, should the assurance reports for other types of engagements contain elements similar to those in the auditor’s reports on an audit of financial statements, such as the structure of the report i.e., opinion/conclusion first, and the communication of key matters that would, in the context of those engagements, be similar to KAM?

Assurance reports for other types of engagements	Yes	No	No particular view
Review engagements, including reviews of interim financial information			
	<i>[Please provide additional information in relation to any elements of the report that may be of particular interest to you, or elements that you do not believe should be changed]</i>		
Other assurance engagements (e.g., assurance reports on greenhouse gas statements or ISAE 3000 (Revised) assurance engagements)			
	<i>[Please provide additional information in relation to any elements of the report that may be of</i>		

Assurance reports for other types of engagements	Yes	No	No particular view
	<i>particular interest to you, or elements that you do not believe should be changed]</i>		

Any other input or feedback (including in relation to the effects of the COVID-19 pandemic)

Question 26

The COVID-19 pandemic has had wide ranging impacts for society and business. The unpredictable circumstances in this environment have created pressures and challenges for entities when preparing their financial statements, as well as for auditors in obtaining sufficient appropriate audit evidence and considering the impact on the auditor’s report.

Have you noted or experienced any specific effects or challenges in relation to the following elements of the auditor’s report (when applicable to a specific audit engagement)?

Comments relating to the effects of the COVID-19 pandemic	Yes	No	Uncertain
Modifications to the auditor’s opinion, i.e., a qualified opinion, adverse opinion or disclaimer of opinion (and the related basis for opinion)			
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		
Inclusion of a separate section in the auditor’s report under the heading “Material Uncertainty Related to Going Concern”			
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		
Communication of key audit matters (KAM) in the auditor’s report			
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		
Inclusion of an Emphasis of Matter Paragraph (i.e. used by the auditor to draw attention to a matter presented or disclosed in the financial statements)			

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Comments relating to the effects of the COVID-19 pandemic	Yes	No	Uncertain
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		
Inclusion of an Other Matter Paragraph (i.e. used by the auditor to refer to a matter that is relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report)			
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		
The "Other Information" section of the auditor's report (i.e. relating to information in the annual report, other than the financial statements and the auditor's report thereon)			
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		
Any other challenges or matters to be highlighted			
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, suggestions, etc.]</i>		

Question 27

Please provide any further views, observations or suggestions you may have in relation to the auditor's report (and why).

Additional input	
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