

# Auditor Reporting Post-Implementation Review Stakeholder Survey

IAASB

International Auditing  
and Assurance  
Standards Board®

## Extract from Main Document – Part of Stakeholder Survey Applicable to Practitioners, Auditors and Audit Firms

This extract only includes 'Part A – Demographic Information' and 'Part F – Practitioners, Auditors and Audit Firms' 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](mailto: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?

- Practitioners, Auditors and Audit Firms *[Completes part F]*

### 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 F – Practitioners, Auditors and Audit Firms

### General matters regarding key changes to the new auditor’s report

#### 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
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
When applicable, a section on “Other Information” that describes the auditor’s responsibilities and work with respect to such information					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
Name of the engagement partner					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				

Question 2

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

<b>Description</b>	
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Question 3

If your firm (or others who you are aware of) have developed publicly available guidance or support materials, or undertaken information gathering or research activities in relation to 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 such materials, reports or documents.

<b>Description and links (as applicable)</b>	
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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 4

Have you experienced any issues or implementation challenges regarding the following elements of the new auditor’s reports?

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

**[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”			
	<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 5**

In your view, are the differences between the following sections in the new auditor's report 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			
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]		

**Question 6**

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 7**

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 8**

Indicate the degree to which, in your view, the communication of KAM **has provided benefits** to you as the auditor and to intended other 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					
<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>					
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>					
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>					

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
Changes or enhancements to disclosures in the financial statements regarding the matters to which KAM relate					
	<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>				
In relation to 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>				

Question 9

Indicate the degree to which, in your view, the following aspects relating to the determination of KAM during an audit and the communication of KAM in the auditor's report **have given rise to challenges** for the audit team.

**[Please note,** the communication of information in addition to what is required in terms of the standard, are addressed in separate questions below]

Challenges – views on specific aspects relating to the determination and communication of KAM	Significant	High	Moderate	Low	No particular view
Determining, from the matters communicated with those charged with governance, those matters that required significant auditor attention in performing 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>				
Determining from the matters above, which were of most significance in the audit of the financial statements of the current period (i.e., are KAM)					

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Challenges – views on specific aspects relating to the determination and communication of KAM	Significant	High	Moderate	Low	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>				
Interactions among the auditor, management and those charged with governance regarding the adequacy of related disclosures in the financial statements (i.e., in terms of having to refer to such disclosures, if any, in the description of KAM)					
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>				
Preparing the description of KAM – the wording around <u>why</u> the matter was considered to be one of most significance in the audit and therefore determined to be a KAM					
	<i>[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]</i>				
Preparing the description of KAM – the wording around <u>how</u> the matter was addressed in 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>				
Wording of the KAM paragraph(s) – describing KAM in terms that are concise (i.e., relatively short description), understandable (i.e., not overly technical) and specific to the entity (i.e., not using boilerplate language)					

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Challenges – views on specific aspects relating to the determination and communication of KAM	Significant	High	Moderate	Low	No particular view
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				
KAM in subsequent periods – continuing to use wording that is specific to the entity (i.e., avoiding boilerplate language); taking a ‘fresh look’ and maintaining the communicative value of KAM					
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				
Any other aspects – please specify					
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				

Question 10

The communication of KAM was expected to require additional time and effort from the auditor (and from management and those charged with governance of entities), especially when the new auditor’s report first became effective. Do you believe that the additional time and effort required by the audit team in relation to the following aspects have been, and continues to be, acceptable in terms of being proportionate to the benefits?

Views about the time and effort required to address KAM	Yes	No	No particular view
Drafting and finalizing the wording of KAM paragraphs, with respect to the internal processes of the firm			
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]		
Drafting and finalizing the wording of KAM paragraphs, with respect to the engagement /			

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Views about the time and effort required to address KAM	Yes	No	No particular view
interaction among the auditor, management and those charged with governance			
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]		
Other aspects (any other implementation challenges) – please specify			
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]		

Question 11

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).

Have auditors in your jurisdiction (or your firm) chosen to include a description 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	Yes	No	Uncertain
Auditors provide additional information in terms of describing the outcome of the audit procedures or key observations with respect to KAM			

Question 12

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

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

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					
<i>[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]</i>					

**Question 13**

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 14**

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.

<b>Please provide input</b>	
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**Other information section of the auditor’s report**

**Question 15**

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
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 16

In your view, is it clear to the entity and users of the financial statements 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 17

Indicate the degree to which, in your view, the following aspects relating to the “Other Information” section of the auditor’s report **have given rise to challenges** for the audit team.

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Views on challenges regarding certain aspects relating to other information	Significant	High	Moderate	Low	No particular view
Identifying which information is “other information” included in the annual report and, therefore, within the scope of the auditor’s responsibilities for the audit of the financial statements					
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				
Obtaining the relevant other information from the entity, and reading and considering such information as required by ISA 720 (Revised)					
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				
Drafting and finalizing the “Other Information” section in the auditor’s report (including instances where the auditor concludes that a material misstatement of the other information exists)					
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				
Any other aspects – please specify					
	[You may use this box to provide additional information in relation to your answer (reasons, observations, etc.), as well as any suggestions]				

Question 18

Based on your experience what types of information is generally considered to be other information?

<b>Please provide input</b>	
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**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 19

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	Not applicable / no particular view
Information about materiality applied by the auditor in conducting the audit				
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]			
Information about the scope of the audit (i.e., the auditor’s approach to the audit)				
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]			
Information about the auditor’s procedures relating to management’s going concern assessment				
	[You may use this box to provide additional information in relation to your answer – reasons, observations, etc.]			
Information about 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 20

In general and if not otherwise required in your jurisdiction, has your firm provided additional information beyond what is required by the standard to enhance users’ understanding of the audit that was performed:

Additional information included by firms in the auditor's report	Yes	No	Not applicable / 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>		
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 21

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?

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

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 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 22

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”			

AUDITOR REPORTING POST-IMPLEMENTATION REVIEW - STAKEHOLDER SURVEY

Comments relating to the effects of the COVID-19 pandemic	Yes	No	Uncertain
Communication of key audit matters (KAM) in the auditor's report			
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)			
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)			
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)			
Any other challenges or matters to be highlighted			

Question 23

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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