Meeting: IESBA  
Meeting Location: Abu Dhabi, UAE  
Meeting Date: March 13-17, 2023

Agenda Item 5

Use of Experts

Objectives of Agenda Item

1. To provide feedback on the Use of Expert Task Force’s (“Experts”) preliminary consideration of:
   (a) Matters relating to the ethical behavior (including independence) expected of experts when their work is used by professional accountants (PAs) in the preparation and presentation of financial and non-financial information as well as in the context of audit and other assurance (including sustainability) engagements; and
   (b) A possible ethics framework to guide PAs' judgments, decisions and actions when using experts.

Task Force

2. Members:
   - Laurie Endsley, Chair, IESBA Vice-Chair
   - Saadiya Adam, IESBA Member
   - Sanjiv Chaudhary, IESBA Member
   - Andrew Mintzer, IESBA Member
   - Luigi Nisoli, IESBA Member

Activities Since Last IESBA Discussion in December 2022

3. The Experts Task Force met three times in Q1 2023 to discuss the matters under consideration in the project and to prepare the agenda material for this meeting.

4. The Experts Task Force Chair will present the key matters under consideration at the March 2023 IESBA Consultative Advisory Group (CAG) meeting. The Task Force Chair will report back the key comments received from the CAG during the March 2023 Board meeting.

5. During March and April 2023, a series of global sustainability roundtables will be held, and there will be specific questions geared towards the topic of use of experts to gather feedback from stakeholders on the key matters under consideration in the project.

Coordination with Sustainability Workstreams and IAASB

6. The approach and concepts contained in Agenda Items 5-A and 5-B are at a preliminary stage. Coordination with the Sustainability workstreams and IAASB will take place at appropriate and
regular intervals as the Task Force’s thinking further develops following the March 2023 CAG and Board discussions and the global roundtables.

**Action Requested**

7. IESBA members are asked to provide input on the matters for IESBA consideration in *Agenda Items 5-A* and *5-B*.

**Material Presented**

- Agenda Item 5-A Use of Experts: Presentation
- Agenda Item 5-B Use of Experts: Preliminary Task Force Views and Matters for Consideration

**Next Steps**

8. At the June 2023 IESBA meeting, the Experts Task Force anticipates presenting a summary of stakeholder feedback from the global roundtables and detailed issues and proposals for the Board’s consideration.