

**Meeting:** IESBA CAG  
**Meeting Location:** New York  
**Meeting Date:** March 6, 2023

## Agenda Item

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### Use of Experts

#### Objectives of Agenda Item

1. To obtain Representatives' views on the Use of Expert Task Force's (Experts Task Force) 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 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

#### Project Status and Timeline

3. At its [September 2022 meeting](#), the IESBA agreed to three sustainability-related workstreams:
  - (a) The development of profession-agnostic ethics (including independence) standards for sustainability assurance engagements.
  - (b) Revisions to Parts 2 (for PAs in Business (PAIBs)) and 3 (for PAs in public practice (PAPPs)) of the Code to address the ethical dimension of PAIBs' and PAPPs' roles in the production, preparation and presentation of sustainability information.
  - (c) Revisions to the Code to address ethics (including independence) considerations concerning the use of experts in the production, preparation, presentation and assurance of information. This workstream will involve a holistic review of (i) independence considerations for external experts used in audit and assurance engagements, and (ii) ethics considerations regarding the

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- use of experts in producing, preparing and presenting information, including sustainability information.
4. At its [December 2022 meeting](#), the IESBA approved two separate project proposals, for [Sustainability](#) and the [Use of Experts](#).
  5. The Use of Experts project timeline anticipates IESBA approval of an Exposure Draft in December 2023.

**Matters for CAG Consideration**

6. Representatives are asked to:
  - (a) Consider the key issues and Task Force preliminary views highlighted in the presentation; and
  - (b) Provide input and advice to the Task Force.

**CAG Reference Material – March 2023 IESBA Agenda Material**

Task Force Preliminary Views and Matters for Consideration – [Issues Paper](#) and [Presentation](#)