

**Meeting:** IESBA  
**Meeting Location:** New York  
**Meeting Date:** September 18-22, 2023

## Agenda Item

# 7

### Use of Experts

#### Objective

1. To consider the first-read drafts of the proposed new sections to address using the work of an expert, and the related conforming amendments to the Code.

#### 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 June 2023

3. The Task Force met in-person and virtually during July and August 2023 to develop the agenda materials for this meeting.
4. The first-read draft texts also reflect the Task Force's consideration of stakeholder feedback received from the IESBA-National Standard Setters Liaison Group, Forum of Firms, and IAASB.
5. On September 11, 2023, the Task Force Chair will brief the IESBA Consultative Advisory Group (CAG) on the main outcomes of the March-April 2023 global roundtables and present the current proposals. The Task Force Chair will report back the main feedback from the CAG at the September IESBA meeting.
6. The Task Force has also undertaken an evaluation, in **Agenda Item 7-A**, of its proposals against the key characteristics of the Public Interest Framework, acknowledging that the proposals will be further developed based on the IESBA's feedback.

#### Coordination with IESBA Sustainability Task Force and IAASB

7. Coordination with the IESBA Sustainability Task Force and IAASB is ongoing and will continue to take place at appropriate and regular intervals as the Task Force readies the draft texts for Board consideration and approval for exposure.

### **Action Requested**

8. IESBA members are asked to provide:
  - (a) Input on the matters for IESBA consideration in **Agenda Item 7-A**; and
  - (b) Provide feedback on the first-read drafts in **Agenda Items 7-B, 7-C, 7-D and 7-E**.

### **Material Presented**

Agenda Item 7-A	Significant Issues and Task Force Proposals
Agenda Item 7-B	Glossary: Proposed New and Revised Definitions
Agenda Item 7-C	Part 3: Proposed Revisions and New Section
Agenda Item 7-D	Part 2: Proposed Revisions and New Section (Mark-Up from Part 3)
Agenda Item 7-E	Part 5 Equivalent of Part 3 for Sustainability Assurance (Mark-Up from Part 3)

### **Next Steps**

9. Subject to the IESBA's feedback on the Task Force's views and proposals, the Task Force will present the draft Exposure Draft for the Board's consideration with a view to approval at the December 2023 IESBA meeting.