

### Using the Work of an External Expert

#### Glossary: Proposed Revisions (Mark-up from Exposure Draft)

#### PROPOSED NEW GLOSSARY DEFINITIONS

Expert	An individual possessing expertise that is outside the professional accountant's or sustainability assurance practitioner's competence. Where appropriate, the term also refers to the individual's organization.
Expertise	<u>Skills, K</u> knowledge and <del>skills</del> <u>-experience</u> in a particular field.

...

#### PROPOSED REVISED GLOSSARY DEFINITION (CLEAN)

External Expert	<p>An expert engaged by a <u>professional accountant</u>, professional accountant's employing organization or firm, or by a sustainability assurance practitioner.</p> <p><i>In the context of audit engagements, an expert (who is not a partner or a member of the professional staff, including temporary staff, of the firm or a network firm) possessing expertise in a field other than accounting or auditing, whose work in that field is used to assist the professional accountant in obtaining sufficient appropriate audit evidence.</i></p> <p><i>In the context of <u>other</u> assurance engagements, including sustainability assurance engagements, an expert (who is not an engagement leader, a partner or a member of the professional staff, including temporary staff, of the firm or a network firm) possessing expertise in a field other than assurance, whose work in that field is used to assist the professional accountant or sustainability assurance practitioner in obtaining sufficient appropriate evidence.</i></p> <p><u><i>In the context of audit and other assurance engagements, E</i></u><del>external</del> experts are not members of the engagement team, audit team, review team, <del>assurance</del> assurance team, or sustainability assurance team.</p> <p><i>Sections 290, 390 and 5390 set out the requirements and application material addressing the use of the work of an external expert.</i></p>
-----------------	---