

CONSULTATION PAPER, EXTENDED EXTERNAL REPORTING ASSURANCE

IAASB

Feb 28, 2019 | Exposure Drafts and Consultation Papers

85 Pages

English

Comments due by: Jun 21, 2019

IAASB, 2019c

The IAASB is consulting on its progress in developing draft guidance in the first phase of its EER Assurance project. Public input is requested by June 21, 2019.

EER encapsulates many different forms of reporting, including, but not limited to, integrated reporting, sustainability reporting and other reporting by entities about environmental, social and governance matters.

This Consultation Paper includes the first part of draft guidance for practitioners applying International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, to EER assurance engagements. This Consultation Paper does not include an exposure draft of the anticipated full guidance as it is an interim consultation. Its purpose is to assist the IAASB to continue developing a complete non-authoritative guidance document that is due to be published in the second phase of the project as an exposure draft.

The IAASB particularly seeks input from those with practical experience in this evolving area of reporting, including practitioners and other experts involved in performing engagements, preparers of EER reports, investors and other users, standard setters and regulators.

Respondents are asked to submit their comments electronically (in both a PDF and Word file). We request that comment letters do not include tables as they are incompatible with the software used to help analyze respondents' comments.

Extended External Reporting Assurance



Consultation Paper
February 2019
Comments due: June 21, 2019

Extended External Reporting (EER)
Assurance

IAASB Consultation Paper
(February 2019)



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Submitted Comment Letters

1. [The Australian Institute of Performance Sciences](#)

MAY 28, 2019

2. [Crowe Global](#)

JUNE 3, 2019

3. [FEDERACIÓN ARGENTINA DE CONSEJOS PROFESIONALES DE CIENCIAS ECONÓMICAS](#) (Argentina)
JUNE 10, 2019
4. [Deakin University](#)
JUNE 11, 2019
5. [FAR - the Institute for the Accountancy Profession in Sweden](#) (Sweden)
JUNE 11, 2019
6. [Wirtschaftsprüferkammer](#) (Germany)
JUNE 12, 2019
7. [Malaysian Institute of Accountants](#) (Malaysia)
JUNE 16, 2019
8. [Grant Thornton International Limited](#)
JUNE 17, 2019
9. [FSR - danske revisorer](#) (Denmark)
JUNE 18, 2019
10. [ICAS](#) (United Kingdom)
JUNE 18, 2019
11. [ISCA](#) (Singapore)
JUNE 18, 2019
12. [Asociacion Interamericana de Contabilidad AIC](#)
JUNE 19, 2019
13. [THE INSTITUTE OF CHARTERED ACCOUNTANTS \(GHANA\)](#) (Ghana)
JUNE 19, 2019
14. [Chartered Professional Accountants of Canada \(CPA Canada\)](#) (Canada)
JUNE 20, 2019
15. [MAZARS](#)
JUNE 20, 2019
16. [National Association of State Boards of Accountancy \(NASBA\)](#) (United States)
JUNE 20, 2019

17. [South African Institute of Chartered Accountants](#)

JUNE 20, 2019

18. [The Institute of Internal Auditors](#)

JUNE 20, 2019

19. [NZAuASB](#)

JUNE 20, 2019

20. [Beth A. Schneider](#) (United States)

JUNE 20, 2019

21. [Chris Barnard](#) (Germany)

JUNE 21, 2019

22. [European Federation of Accountants and Auditors for SMEs](#)

JUNE 21, 2019

23. [GRI \(Global Reporting Initiative\)](#)

JUNE 21, 2019

24. [Training and Advisory Services](#) (Zimbabwe)

JUNE 21, 2019

25. [Sustainability Accounting Standards Board](#)

JUNE 21, 2019

26. [KPMG IFRG Limited](#)

JUNE 21, 2019

27. [Government Accountability Office](#) (United States)

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28. [CPA Australia](#)

JUNE 21, 2019

29. [Institute of Certified Public Accountants of Uganda](#) (Uganda)

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30. [PricewaterhouseCoopers International Limited](#)

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31. [Deloitte Touche Tohmatsu Limited](#)

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32. [Hong Kong Institute of Certified Public Accountants](#) (Hong Kong (Special Administrative Region of China))

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33. [ICAEW](#) (United Kingdom)

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34. [Chartered Accountants Australia and New Zealand and the Association of Chartered Certified Accountants](#)

JUNE 21, 2019

35. [ASSIREVI](#) (Italy)

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36. [BDO](#) (United Kingdom)

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37. [Conselho Federal de Contabilidade Brasil - Grupo de Trabalho Asseguração do Relato Integrado](#) (Brazil)

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38. [IFAC Professional Accountants in Business Committee](#)

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39. [Accountancy Europe](#) (Belgium)

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40. [Royal NBA, the Netherlands Institute of Chartered Accountants](#) (Netherlands)

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41. [International Integrated Reporting Council](#)

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42. [Australian Auditing and Assurance Standards Board](#)

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43. [WICI \(WORLD INTELLECTUAL CAPITAL/ASSETS INITIATIVE\) GLOBAL NETWORK](#)

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44. [Compagnie Nationale des Commissaires aux Comptes](#) (France)

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45. [Auditing Standards Board of the American Institute of Certified Public Accountants](#) (United States)

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46. [Independent Regulatory Board for Auditors](#)

JUNE 26, 2019

47. [The Malaysian Institute of Certified Public Accountants \(MICPA\)](#) (Malaysia)

JUNE 26, 2019

48. [Institut der Wirtschaftsprüfer in Deutschland e.V. \(IDW\)](#) (Germany)

JUNE 26, 2019

49. [Ernst & Young Global Limited](#)

JUNE 28, 2019

50. [The Japanese Institute of Certified Public Accountants](#) (Japan)

JULY 2, 2019

51. [Corporate Reporting Users' Forum \(CRUF\)](#)

JULY 5, 2019

52. [Institute of Public Accountants](#) (Australia)

JULY 15, 2019

Related Resources

- [2018 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements](#)
- [Exposure Draft, International Standard on Auditing 220 \(Revised\), Quality Management for an Audit of Financial Statements](#)
- [Proposed Quality Management Standards](#)
- [Supporting Accountants in Business & Public Sector Through Uncertain Times](#)
- [Proposed International Standard on Auditing 600 \(Revised\): Special Considerations - Audits of Group Financial Statements \(Including the Work of Component Auditors\)](#)

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