



Auditing and Assurance Research Network  
School of Accounting  
UNSW Business School

4 June 2019

Mr Matthew Zappulla  
Technical Director  
Australian Auditing and Assurance Standards Board  
Podium Level 14  
530 Collins Street  
Melbourne VIC 3000

Dear Matthew

**Re: Proposed Auditing Standard ISA220 (ED220)  
Quality Management at the Engagement Level**

The Auditing and Assurance Research Network at UNSW Sydney is pleased to comment on the International Auditing and Assurance Standards Board's Proposed Auditing Standard ISA220 'Quality Management at the Engagement Level' as an input into the Australian Auditing and Assurance Standards Board's deliberation on this standard. The Auditing and Assurance Research Network at UNSW Sydney is one of eight research clusters within the UNSW Business School, leveraging off leading global research strengths.

The response combines the views of two network members; Associate Professor Noel Harding and Dr Wei Chen. In preparing our response, we focus on our areas of expertise and our own research, together with research of other network members, and other research that provides additional elaboration on our views. Our response does not represent a census of all research, and we do not comment on all questions. Specifically, we provide a response to Questions 1, 3 and 5, as well as some general observations on matters not specifically addressed by a question.

With the exception of Question 11, we have no comment on Australian specific questions. We do not, however, respond directly to Question 11 as we feel that our comments in respect of the IAASB questions adequately address our concerns with regard to audit quality in Australia.

For your information, it is also our intention to submit our response to the International Auditing and Assurance Standards Board.

If you have any questions on our submission, please contact any of the undersigned.

Yours Sincerely

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We begin by commending the International Auditing and Assurance Standards Board (IAASB) for their work on quality management. Quality management at the firm level, and the application of responses at the engagement level, are the foundation on which audit quality is built. Being the lens through which pronouncements operate, the effectiveness of auditing standards is reliant on firm and engagement quality systems.

Overall, with the exception of concerns as to a potential requirement for the engagement partner and engagement team to exercise professional skepticism in applying the system of quality management at the engagement level (see the comments under Question 3), we believe that the proposed standard will improve quality management at the engagement level, thereby facilitating the effectiveness of audit pronouncements and leading to improvements in audit quality in the public interest. However, based on our own research, and that of others, we believe that improvements can be made to reduce the threat to audit quality posed by a number of provisions in the proposed standard, and that there remain unrealized opportunities to improve quality management beyond that facilitated by the provisions in the proposed standard. We elaborate on these below. We note that our comments do not represent a census of all research and we do not comment on all questions. Specifically we provide a response to Questions 1, 3 and 5, as well as making a number of general observations and comments on issues not addressed by a question.

### General Observations

We note that the proposed standard, as presently drafted, focusses on meeting a minimum quality threshold. While we acknowledge that the objective of the standard, as implied in paragraph 9, is to meet a quality threshold, research (Peecher, Solomon and Trotman 2013), based on a review of the psychology and economic research, suggests that there may be merit in focussing quality management not only on the achievement of a minimum threshold, but encouraging (and recognizing and communicating) quality responses that exceed the minimum threshold. With this in mind, we would suggest that the public interest is served not only by the consistent performance of quality audit engagements, but also by a commitment to continuous improvement. In addition, while not directly addressing the proposed standard's approach to a modern auditing environment (see Question 4 of the invitation to comment), a commitment to continuous improvement more effectively accommodates potential quality improvements that may arise from technological and other advancements.

In addition, we note a number of instances where the focus on threats to, and to a lesser extent, facilitators of, audit quality are reflected in the provision of specific examples (e.g., paragraphs A27, A29, A33, A43, A62, A72, A82). We are concerned that the inclusion of these examples limits the responsiveness of the standard to quality innovations arising from, for example, a better understanding of audit quality, advances in technology, changes in the audit environment, practitioner experience and research findings. In particular, there is a considerable amount of research currently being undertaken with a view to helping auditors exercise an appropriate level of professional skepticism, and this research will likely reveal new and innovative ways in which the requirements of the standard may be implemented to fulfil auditor responsibilities as they relate to the exercise of professional skepticism. As presently drafted, it will not be possible for the proposed standard to be responsive to these likely developments. We raise for the IAASB's consideration the option of guidance, associated with, but issued separate from the standard, as a means of providing the examples illustrating exemplars of actions fulfilling the requirements of the standard. With such an approach, the exemplars may be updated over time to reflect advancements in achieving audit quality without having to re-open the standard.

### Question 1

*Do you support the focus on the sufficient and appropriate involvement of the engagement partner (see particularly paragraphs 11-13 and 37 of ED-220), as part of taking overall responsibility for managing quality on the engagement? Does the proposed ISA appropriately reflect the role of other senior members of the engagement team, including other partners?*

While not commenting on the appropriateness of the assignment of responsibility for managing quality at the engagement level, or whether the proposed standard appropriately reflects the role of other senior members of the engagement team, we express support for the leadership responsibilities expressed in paragraphs 11, 12 and 13, but note below a number of opportunities for improvement (we note that paragraph 12c is missing from the proposed standard).

We support the requirement to encourage an open and robust communication within the engagement team (paragraph 12d), but note that research highlights that auditors are often reluctant to ‘speak up’, and actions of the engagement partner can influence the likelihood of engagement team members doing so. To illustrate, Nelson and Proell (2018) show that while speaking up is rewarded in ex-post performance evaluations, it is sometimes met with irritation at the time the issue is raised. Speaking up, however, is more likely when the engagement partner is team oriented (i.e., emphasizes a group identity and team accomplishment) (Nelson, Proell and Randel 2016), emphasizes intrinsic versus extrinsic goals (Kadous, Proell, Rich and Zhou 2019) and when engagement team members anticipate receiving feedback on the resolution of the issue raised (Griffith, Kadous and Proell 2019). We therefore recommend that the explanatory material in paragraphs A25 and A26 be expanded to recognize the importance of the engagement partner’s actions in actively motivating members of the engagement team to speak up (notwithstanding the possibility that such actions may also be recognized at the firm level at a later date).

We also support the requirement for engagement partners to emphasize the importance of exercising professional skepticism (paragraph 12e) in that our own research (Harding and Trotman 2017) and that of others (e.g., Carpenter and Reimers 2013) highlight that this may be effective in elevating professional skepticism among engagement team members. We note, however, that this emphasis most likely needs to be more nuanced, focussing on the encouragement of the appropriate mindset and attitude underlying the effective exercise of professional skepticism (see Nolder and Kadous 2018). In this regard, we suggest that paragraph 12e be revised to highlight the importance of emphasizing the adoption of the appropriate mindset and attitude underlying the effective exercise of professional skepticism (rather than an omnibus encouragement to be skeptical), with additional elaboration in the application and other explanatory material.

### Question 3

*Do you support the material on the appropriate exercise of professional skepticism in managing quality at the engagement level? (See paragraph 7 and A27-A29 of ED-220)*

We believe that paragraph 7, as presently drafted, is unclear as to the required target of the engagement partner and other members of the engagement team’s professional skepticism. Current references in paragraph 7 to the exercise of professional skepticism in meeting *objectives* and *requirements* of the proposed standard suggest that professional skepticism is viewed by the IAASB, not only as a critically important outcome of an effective system of quality management, but also as a lens through which the firm’s system of quality management is implemented and operated at the engagement level.

Professional skepticism is defined as “an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence”. As an outcome of an effective system of quality management, the targeting of professional skepticism at the likelihood of material misstatement due to error and/or fraud clearly contributes to achieving the goal of an audit and, therefore, helps the auditor meet the objectives of the proposed standard as noted in paragraph 9. The proposed standard includes a number of provisions (A27-A29) that when effectively incorporated into a system of quality management will help members of the engagement team exercise an appropriate level of professional skepticism targeted at the likelihood of material misstatement. We provide some comment on these provisions below.

What we feel is unclear, however, is the extent to which the proposed standard requires the engagement partner and other members of the engagement team to exercise professional skepticism in meeting the *requirements* of the proposed standard. That is, to exercise professional skepticism in implementing and adopting a system of quality management at the engagement level. For example, is it the intention of the IAASB that the engagement partner exercises professional skepticism when determining that other members of the engagement team have been made aware of relevant ethical requirements (paragraph 15), when satisfying themselves that the firms policies or procedures for the acceptance and continuance of client relationships and audit engagements have been followed (paragraph 20), when taking responsibility for appropriately using the resources assigned or made available to the engagement team (paragraph 26)? In this regard, we note that the explanatory memorandum accompanying proposed standard on quality management ISQM 1 noted that “the IAASB considered whether the concept of professional skepticism is relevant to professional judgments made

about the system, and agreed that professional skepticism is a concept that is relevant to judgments made in performing engagements” (ISQM Explanatory Memorandum paragraph 24).

If it is the intention of the IAASB to extend the exercise of professional skepticism to meeting the requirements of the proposed standard (i.e., to exercise professional skepticism when implementing and operating a system of quality management at the engagement level), then we feel that this must be made clearer in paragraph 7. Moreover, we would recommend, given that the target of professional skepticism in such a situation is often focussed on the firm and auditor processes, rather than management representations, that additional explanatory material be provided beyond that which is currently in the proposed standard. In this regard, our research (Harding and Trotman 2017) shows that directing auditors to focus on the fallibility of their judgment processes may be effective in elevating professional skepticism directed toward the likelihood of material misstatement. We note, however, that our study was limited to encouraging auditors to question themselves, rather than, as would be necessary when exercising professional skepticism in the application of many of the proposed standard’s requirements, to question their colleagues and their firm. If it is not the intention of the IAASB to extend the exercise of professional skepticism to meeting the requirements of the proposed standard, then we would suggest that paragraph 7 be amended to remove the potential for this (mis)interpretation, possibly limiting the exercise of professional skepticism to meeting the objective but not the requirements, of the standard.

To the extent that it is the IAASB’s intention that professional skepticism should be exercised in the implementation and adoption of a system of quality management, we would recommend that the IAASB adopt a cautious approach. Implicit in the definition of professional skepticism is a recognition and alertness to the possibility of deliberate deception. While we would concur with a view that audit quality may benefit from engagement partners, and the engagement team members more broadly, maintaining a questioning mind when considering the way in which a firm’s system of quality management is applied in response to unique engagement circumstances (e.g., to reflect on the way direction may impact the objectivity of engagement team judgments), we feel that to require the engagement team to be skeptical and reflect on deliberate misrepresentation when considering the way in which a firm’s system of quality management is applied is not only unnecessary, but potentially dysfunctional for the conduct of the audit. Our research (Harding, Azim, Jidin and Muir 2016) highlights the challenges to the conduct of the audit in an adversarial type setting often generated by a lack of trust (or distrust) associated with the exercise of professional skepticism. To require auditors to doubt the representations of their colleagues (in the same way as they doubt the representations of their clients) would challenge the conduct of the audit to such an extent that would most likely lead to a reduction in audit quality through a lack of cooperation among the engagement team. We therefore express reservation toward any potential requirement for auditors to exercise professional skepticism in implementing and adopting a system of quality management (i.e., exercising professional skepticism in meeting the requirements of the standard). In addition we would not support a hybrid form of professional skepticism for this purpose. The IESBA code sets out the five fundamental principles establishing a standard of behavior of professional accountants and we believe that these are appropriate principles by which the engagement team can implement a firm’s system of quality management at the engagement level. We encourage the IAASB to consider revising the proposed standard so as to set the IESBA principles as the lens through which the firm’s system of quality management is viewed with reference to implementation at the engagement level.

With reference to the system of quality management facilitating the exercise of professional skepticism at the engagement level (i.e., as an important outcome of a system of quality management), on the basis of our own research and that of others, we are generally supportive of the material presented in paragraphs A27 to A29. However we feel that there are opportunities for improvement. We also refer to our response to Question 1 as it relates to leadership responsibilities facilitating the exercise of professional skepticism.

There are numerous impediments to the exercise of professional skepticism, many of which were identified by respondents to the Invitation to Comment ‘Enhancing Audit Quality in the Public Interest’. Academic reviews (e.g., Hurtt, Brown-Libard and Earley 2013; Brazel and Schaefer 2015) also summarize academic research on impediments to professional skepticism. While many of these impediments are relevant to quality management at the firm level, some relate to engagement specific circumstances or the actions of the engagement partner, and therefore are relevant to this proposed standard. It is pleasing to see an explicit recognition of the need for the engagement partner to address these impediments at the engagement level. We do, however, wonder why some impediments are listed, while others are not listed. Research highlights a number of other impediments to the exercise of professional skepticism. For example, the means by which auditors communicate with the client (i.e., face to face or via computer)

(Bennett and Hatfield 2018), the attitude of client personnel (i.e., friendly or intimidating) when responding to engagement team enquiries (e.g., Bennett and Hatfield 2013; Eutsler, Norris and Trompeter 2018), and even the attractiveness of the client's physical office environment (Khan and Harding 2019) can threaten the exercise of an appropriate level of professional skepticism at the engagement level. We recommend, therefore, that paragraph A27 be expanded to recognize a broader suite of engagement level impediments to the exercise of professional skepticism.

In addition, and further to our comment above on the responsiveness of the proposed standard to future developments in audit quality, research will continue to identify impediments to the exercise of professional skepticism. An ever-changing audit environment will render some current impediments moot, while giving rise to new impediments. We encourage the IAASB to reflect on whether specific impediments can be noted in guidance material outside of the standard, rather than as part of the standard, so as to avoid the examples provided becoming dated and to facilitate the responsiveness of the standard to new environments, technologies and research.

We are also supportive of the recognition of potential actions the engagement partner may take to deal with impediments to the exercise of professional skepticism at the engagement level (i.e., paragraph A29). As is the case for impediments to professional skepticism, academic research has identified means by which impediments may be addressed (see for example reviews by Hurtt, Brown-Libard and Earley 2013; Brazel and Schaefer 2015). While we have no objection to the actions listed in paragraph A29, there are numerous other actions, often involving the alternate action to that which gives rise to impediments (e.g., encouraging auditors to engage with management face to face rather than through electronic communication), that are not listed. To illustrate, our own research (Harding and Trotman 2017) (see also Bell, Peecher and Solomon 2005 and Grenier 2017) suggests that one possible action that the engagement partner may take to deal with impediments to the exercise of professional skepticism is to focus engagement team members' doubt, not only on management representations, but also on their own fallible judgment processes. Consistent with our recommendation relating to paragraph A27, we similarly recommend that a broader suite of actions that may address impediments to the exercise of professional skepticism be listed in paragraph A29.

Having said this, we again question whether specific examples should be in the standard, or whether paragraph A27, in which the need for engagement partners to deal with impediments to the exercise of professional skepticism, should stand alone, with the examples currently in paragraphs A27 and A29 included in guidance material that can be more effectively updated, without having to re-open the standard.

#### Question 5

*Do you support the revised requirements and guidance on direction, supervision and review? (see paragraphs 27-31 and A68-A80)*

On the whole, we support the requirements as they relate to the direction and supervision of the members of the engagement team and the review of the work performed. With reference to review, our own research and that of others (see Trotman, Bauer and Humphreys 2015 for a review of this extensive literature) generally provides support for the quality enhancing characteristics of the review process. We note, however, that different forms of review (e.g., with or without discussion: Ismail and Trotman 1995; electronic vs face-to-face: Agoglia, Brazel, Hatfield and Jackson 2010) as well as characteristics of the environment (e.g., audit risk: Phillips 1999), reviewer (e.g., known/unknown preferences: Peecher 1996; Rich, Solomon and Trotman 1997), preparers (e.g., hierarchical level: Tan and Trotman 2003) and the relationship between the preparer and reviewer (e.g., reviewer's prior impression of the quality of the preparer's work: Tan and Jamal 2001) have all been shown to influence the effectiveness of the review process. While paragraphs A81, A82 and A83 note a number of factors that the engagement partner should consider when determining the nature timing and extent of direction, supervision and review, we feel that the importance of review, and the unique circumstances impacting on the effectiveness of review, but not necessarily direction and supervision, warrant the expansion of paragraph A82 to explicitly recognize that the engagement partner, in tailoring the nature, timing and extent of review, should consider potential variation in the nature of the review, as well as characteristics of, and relationship between, the reviewer and preparer.

Paragraph 27c (and paragraph A68) note that work is to be reviewed by more experienced engagement team members. Our own research (Harding and Trotman 1999) following on from Ramsay

(1994) highlights that more junior members of the engagement team are more effective at identifying mechanical workpaper errors (e.g., workpaper cross referencing issues) than their more senior engagement team colleagues. This suggests that there may sometimes be benefits in having a peer, as well as a more experienced colleague, review the work performed. We recommend that thought be given to amending paragraph A68 to recognize that the provisions of paragraph 27 do not preclude a review by a member of the engagement team of equal (or even less experience), but rather that a peer review of itself is insufficient as a means of meeting the requirements of the standard.

We also feel that the application material for paragraph A72, particularly the second last dot point, could be expanded to recognize direction as to how to achieve the objectives of the work, in addition to the objectives themselves. Our own research on fraud brainstorming (Chen, Khalifa and Trotman 2015; Chen, Khalifa, Morgan and Trotman 2018), together with the work of others (e.g., Trotman, Simnett and Khalifa 2009), highlight the merit in the engagement partner not only communicating objectives of the task, but also communicating effective means by which to achieve those objectives.

Finally, we note that caution needs to be exercised in directing junior staff in that we (Kim and Harding 2017) have found, consistent with other research (e.g., Wilks 2002; Peecher, Piercey, Rich and Tubbs 2010), that direction can bias the judgments of junior auditors in the direction of their superior's preferences. While we (Kim and Harding 2017) find that this is, in part, a reflection of engagement team members responding to the information value inherent in the direction provided by a more knowledgeable engagement team member (and, therefore, quality enhancing), research that we have also undertaken (Harding and Kim 2019) points to the possibility that, in circumstances where the engagement team is small and/or the superior providing direction has responsibility for evaluating the performance of engagement team members, engagement team members may be focussed as much on quality inhibiting impression management as they are on benefiting from the advice of a knowledgeable superior. We recommend that paragraph A72 (in particular the final two dot points) be expanded to acknowledge that the engagement team member response to direction may, to the extent that it is motivated by impression management, be a threat to audit quality.

*Additional comments (not specifically addressed by a question)*

With reference to 'Engagement Resources', paragraph 24 states that the engagement partner should determine that members of the engagement team have appropriate competence and capabilities (including time) to perform the audit engagement. We concur with this requirement, but note that research (e.g., Tan and Jamal 2001; Jamal and Tan 2001; Han, Jamal and Tan 2011) highlights that auditors can be overconfident in the competence of their colleagues, and that this can threaten audit quality in that the engagement team members may be assigned to tasks for which they do not have the necessary competence and capabilities. We therefore recommend that paragraph A62, when noting matters that the engagement partner may take into consideration when determining the competence and capabilities of the engagement team, be expanded to include reference to a need for the engagement partner to be conscious of, and avoid being overconfident in, the competence and capabilities of their engagement team. Our research (Harding and Trotman 2009) also shows that feedback on the competence of engagement team members, either specific to the individual or general to the hierarchical level, can reduce this overconfidence, depending on the level of familiarity with the auditor whose competence is being considered. With this in mind, we further suggest that paragraph A62 note that the engagement partner should consider firm evaluations of individual engagement team member's performance (to help assess the competence of those engagement team members with whom they are familiar) as well as performance of the hierarchical group as a whole (to assess the competence of those engagement team members with whom they are not as familiar).

Also with reference to Engagement Resources, we concur with the requirement in paragraph 24 to ensure that the engagement team have sufficient time to perform the audit engagement. Research (e.g., McDaniel 1990; Coram, Ng and Woodliff 2004) highlights the threats to audit quality from time pressure. We do not, however, believe that the explanatory material sufficiently recognizes the threats from a multi-client / multi-task environment. That is, threats to audit quality at the engagement level are not limited to immediate time pressure relating to a single client. Our own research (Mayorga, Kim and Harding 2017) (see also Mullis and Hatfield 2018) highlights that task switching / multitasking can negatively impact the quality of audit judgments, and other research (e.g., Hurley 2017; Hurley 2019) highlights that threats to audit quality from an intense period of work pressure (e.g., during 'busy season'). We recommend that consideration be given to additional explanatory material under a heading of time resources (following

information on competence and capability - paragraph A62) recognizing the threats to audit quality from engagement team members performing multiple tasks and having recently completed an intensive period of work, and for the engagement partners to consider these circumstances when assigning members of the engagement team to particular tasks, as well as when providing the appropriate direction, supervision and review.

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