

February 2026

Basis for Conclusions

ASA 2026-1 Amendments to ASA 620 Using the Work of an Auditor's Expert and Conforming Amendments to Other AUASB Standards

Prepared by the Auditing and Assurance Standards Board



Australian Government

Auditing and Assurance Standards Board

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Basis for Conclusions ASA 2026-1 *Amendments to ASA 620 Using the Work of an Auditor's Expert* and Conforming Amendments to Other AUASB Standards

Basis for Conclusions ASA 2026-1 *Amendments to ASA 620 Using the Work of an Auditor's Expert* and Conforming Amendments to Other AUASB Standards has been developed by the Auditing and Assurance Standards Board (AUASB) to provide a background to, and rationale for the development and approval of the standards by the AUASB. The Basis for Conclusions relates to, but does not form part of, ASA 2026-1 and Conforming Amendments to Other AUASB Standards.

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BASIS FOR CONCLUSIONS

ASA 2026-1 Amendments to ASA 620 Using the Work of an Auditor's Expert and Conforming Amendments to Other AUASB Standards

Background

1. In accordance with its mandate under section 227 of the *Australian Securities and Investments Commission Act 2001* and the Financial Reporting Council's Strategic Direction, the AUASB's policy is to adopt the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB), unless there is a compelling reason not to do so. In addition, the AUASB is required to make such amendments to the ISAs to ensure the Australian Auditing Standards both exhibit and conform to the Australian regulatory environment and statutory requirements. Further amendments are made where there are compelling reasons to do so and are made with a public interest focus.
2. The AUASB issued ASA 2026-1 to make narrow scope amendments to ASA 620 *Using the Work of an Auditor's Expert* and conforming amendments to other AUASB standards as a result of changes made by the Accounting Professional & Ethical Standards Board Limited (APESB) to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) on the use of external experts. The Code is based on the *International Code of Ethics for Professional Accountants (including International Independence Standards)* issued by the International Ethics Standards Board for Accountants (IESBA Code).
3. In April 2025, the IAASB issued an exposure draft proposing to make narrow scope amendments to IAASB standards arising from the IESBA's using the work of an external expert project. The purpose of these amendments is to maintain the interoperability of the IAASB standards with the new provisions in the IESBA Code related to using the work of an external expert.
4. The AUASB issued a 'wrap-around' [Consultation Paper](#) on the IAASB's then proposed narrow scope amendments to the IAASB standards on 26 May 2025.
5. The comment period closed on 7 July 2025. The AUASB received written comment letters from:
 - [Institute of Public Accountants](#)
 - [Australasian Council of Auditors-General](#)
 - [CPA Australia](#)
6. The AUASB considered all submissions received and provided a [written submission to the IAASB](#) in July 2025.
7. Further details regarding the development of proposed narrow scope amendments to IAASB standards arising from the IESBA's using the work of an external expert project and how the IAASB addressed feedback on their exposure draft can be found in the [Basis for Conclusions](#) on the IAASB's website.

Substantive Comments raised by Australian Respondents on Exposure

8. Having regard to feedback received, the AUASB's [written submission](#) to the IAASB supported the proposed narrow scope amendments to the IAASB standards.

Conclusion

9. The AUASB voted to approve and issue ASA 2026-1 and Conforming Amendments to Other AUASB Standards on 25 February 2026 and it is operative for financial reporting periods commencing on or after 15 December 2026.

10. In reaching its conclusions the AUASB considered:
- (a) all stakeholder feedback;
 - (b) the IAASB's due process and consideration as to whether the proposed narrow scope amendments to IAASB standards should be re-exposed; and
 - (c) whether the amendments made by the IAASB since exposure:
 - (i) were in response to submissions from stakeholders on the exposure draft,
 - (ii) have not changed the fundamental approach and principles on which the standard is based, and
 - (iii) did not require the re-exposure of the standard.

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