

7 July 2025

Sub 2 - Consultation Paper

The Chair
Australian Auditing and Assurance Standards Board
PO Box 204
Collins St, West Victoria, 8007
AUSTRALIA

Dear Mr Niven

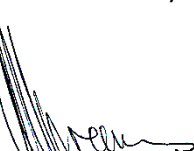
Request for comment: IAASB's *Proposed Narrow Scope Amendments to IAASB Standards arising from the IESBA's Using the Work of an External Expert Project*.

Thank you for the opportunity to comment on the Consultation Paper, IAASB's *Proposed Narrow Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project*.

The Australian members of ACAG agree with the AUASB making corresponding changes to Australian auditing standards to those changes proposed in the IAASB's exposure draft.

We appreciate the AUASB's continued work in progressing audit and assurance standards and remain supportive of your efforts to engage the sector on key developments.

Yours sincerely



ANDREW GREAVES
Chair, Audit Standards Committee
Australasian Council of Auditors-General