

ASA 2026-1
(February 2026)

ASA 2026-1
***Amendments to ASA 620 Using the Work of
an Auditor's Expert***

Issued by the **Auditing and Assurance Standards Board**



Australian Government

Auditing and Assurance Standards Board

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PREFACE

Reasons for Issuing ASA 2026-1

The AUASB issues ASA 2026-1 *Amendments to ASA 620 Using the Work of an Auditor's Expert* pursuant to the requirements of the legislative provisions and the Strategic Direction explained below.

The AUASB was established under section 227A of the *Australian Securities and Investments Commission Act 2001*. Under section 336 of the *Corporations Act 2001*, the AUASB may make Auditing Standards for the purposes of the corporations legislation. These Auditing Standards are legislative instruments under the *Legislation Act 2003*.

Under the Strategic Direction given to the AUASB by the Financial Reporting Council, the AUASB is required, inter alia, to develop auditing standards that have a clear public interest focus and are of the highest quality.

Main Features

This Standard makes minor amendments to the requirements, application and other explanatory material and appendices of ASA 620 *Using the Work of an Auditor's Expert* (Issued 27 October 2009 and amended to 5 November 2021).

The amendments arise from changes made by the Accounting Professional & Ethical Standards Board (APESB) to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* on the use of external experts.

AUTHORITY STATEMENT

The Auditing and Assurance Standards Board makes this Standard ASA 2026-1 *Amendments to ASA 620 Using the Work of an Auditor's Expert* pursuant to section 227B of the *Australian Securities and Investments Commission Act 2001* and section 336 of the *Corporations Act 2001*.

Dated: 25 February 2026

D Niven
Chair - AUASB

Conformity with International Standards on Auditing

This Standard has been made for Australian legislative purposes and accordingly there is no equivalent International Standard on Auditing issued by the International Auditing and Assurance Standards Board.

ASA 2026-1

Amendments to ASA 620 Using the Work of an Auditor's Expert

Application

1. This Standard applies to:
 - (a) an audit of a financial report for a financial year, or an audit of a financial report for a half-year, in accordance with the *Corporations Act 2001*; and
 - (b) an audit of a financial report, or a complete set of financial statements, for any other purpose.
2. This Standard also applies, as appropriate, to an audit of other historical financial information.

Operative Date

3. This Standard is operative for financial reporting periods commencing on or after 15 December 2026.

Introduction

Scope of this Standard

4. This Standard make narrow scope amendments to ASA 620 as a result of changes made by the APESB to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* on the use of external experts.

Objective

5. The objective of this Standard is to make amendments to ASA 620 *Using the Work of an Auditor's Expert* (Issued 27 October 2009 and amended to 5 November 2021).

Definition

6. For the purposes of this Standard, the meanings of terms are set out in each AUASB Standard. This Standard does not introduce new definitions.

Amendments to AUASB Standards

7. Where relevant, this Standard uses underlining, striking out and other typographical material to identify the amendments to a Standard, in order to make the amendments more understandable. However, the amendments made by this Standard do not include that underlining, striking out or other typographical material. Amended paragraphs are shown with deleted text struck through and new text underlined. Ellipses (...) are used to help provide the context within which amendments are made and also to indicate text that is not amended.
8. Where this amending standard inserts or deletes a paragraph or footnote, as a result of that insertion or deletion relevant paragraph numbers, cross-references and footnotes are updated.

Amendments to ASA 620

9. Existing paragraph 6(a) is amended to read as follows:

Auditor's expert means an individual or organisation possessing expertise in a field other than accounting or auditing, whose work in that field is used by the auditor to assist the auditor in obtaining sufficient appropriate audit evidence. An auditor's expert may be either an auditor's internal expert (who is a partner or staff, including temporary staff, of the auditor's firm or a network firm), or an auditor's external expert. (Ref: Para. A1-A3, A11-A13).

10. Existing paragraph 8 is amended to read as follows:

The nature, timing and extent of the auditor's procedures with respect to the requirements in paragraphs 9-13 of this Auditing Standard will vary depending on the circumstances. In determining the nature, timing and extent of those procedures, the auditor shall consider matters including: (Ref: Para. A10)

- (a) ...
- (d) The auditor's knowledge of and experience with previous work performed by that expert; ~~and~~
- (e) Whether that expert is subject to the auditor's firm's system of quality management; and (Ref: Para. A11-A13)
- (f) Whether relevant ethical requirements include provisions related to using the work of an expert. (Ref: Para A14)

11. The following paragraph 10 is inserted following existing paragraph 9 of this Auditing Standard:

If, based on the evaluation in accordance with paragraph 9, the auditor concludes that the auditor's expert does not have the necessary competence or capabilities, or that threats to the expert's objectivity cannot be eliminated or reduced to an acceptable level, the auditor shall not use the work of that expert. (Ref: Para. A23–A24)

12. The following paragraph A14 and its heading are inserted following existing paragraph A13 of this Auditing Standard:

Relevant Ethical Requirements (Ref: Para 8(f))

Relevant ethical requirements may include provisions that address an auditor's ethical responsibilities related to using the work of an expert in the performance of an audit of a financial report. For example, the APESB Code includes provisions related to a professional accountant's use of the work of an external expert.¹⁶

13. The following paragraph A18 is inserted following existing paragraph A16 of this Auditing Standard:

Relevant ethical requirements related to using the work of an auditor's expert may include provisions addressing the fulfillment of the auditor's ethical responsibilities related to evaluating whether an auditor's expert has the necessary competence, capabilities and objectivity for the auditor's purposes.¹⁷

14. Existing paragraph A20 is relocated following existing paragraph A18 and amended to read as follows:

When evaluating the objectivity of an auditor's external expert, it may be relevant to:

- (a) Enquire of the entity about any known interests or relationships that the entity has with the auditor's external expert that may affect that expert's objectivity.
- (b) Discuss with that expert any applicable safeguards, ~~including any professional requirements that apply to that expert~~; and evaluate whether the safeguards are adequate to reduce threats to an acceptable level. Interests and relationships that may be relevant to discuss with the auditor's expert include:

¹⁶ See Section 390 of the APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code).

¹⁷ See, for example, paragraphs R390.6–R390.21 of the Code related to using the work of an external expert.

- Financial interests.
- Business and personal relationships.
- Provision of other services by the expert, including by the organisation in the case of an external expert that is an organisation.

In some cases, it may also be appropriate for the auditor to obtain a written representation from the auditor's external expert about any interests or relationships with the entity of which that expert is aware. Relevant ethical requirements may also require the auditor to obtain information, in writing, from the auditor's external expert regarding interests, relationships or circumstances that may create a threat to that expert's objectivity.¹⁸

15. The following paragraph A23 and its heading are inserted following existing paragraph A19 of this Auditing Standard:

Prohibition on Using the Work of an Auditor's Expert (Ref: Para. 10)

Using the work of an auditor's expert that does not have the necessary competence, capabilities, or objectivity for the auditor's purposes would affect the auditor's fulfillment of fundamental ethical principles such as integrity, objectivity, and professional competence and due care.

16. The following paragraph A24 is inserted following the new paragraph A23:

Relevant ethical requirements may also prohibit the auditor from using the work of an auditor's expert if the auditor is unable to determine whether the expert has, or determines that the expert does not have, the necessary competence, capabilities, or objectivity for the auditor's purposes.¹⁹

17. Existing paragraph A24 is amended to read as follows:

The matters noted in paragraph 8 may affect the level of detail and formality of the agreement between the auditor and the auditor's expert, including whether it is appropriate that the agreement be in writing. For example, the following factors may suggest the need for a more a-detailed agreement than would otherwise be the case, or for the agreement to be set out in writing:

- ...
- Multi-jurisdictional legal or regulatory requirements apply.
- Relevant ethical requirements require the provision of information in writing from an auditor's expert.²⁰
- ...

18. Existing Appendix 1 is amended to read as follows:

Considerations for Agreement between the Auditor and an Auditor's External Expert

...

Communications and Reporting

¹⁸ See, for example, paragraphs R390.5 and R390.12–R390.17 of the Code.

¹⁹ See, for example, paragraph R390.21 of the Code related to using the work of an external expert.

²⁰ See, for example, paragraphs R390.5 and R390.12–R390.17 of the Code related to using the work of an external expert.

- ...
- If required by the provisions of relevant ethical requirements, the auditor's external expert's agreement to provide requested information in writing for purposes of assisting the auditor's evaluation of that expert's objectivity, and a commitment to communicate any changes to the information provided as set out in the relevant ethical requirements.²³
- The auditor's external expert's responsibility to communicate circumstances that may create threats to that expert's objectivity, including any changes in those circumstances, and any relevant safeguards actions that may eliminate such threats, or safeguards that may reduce such those threats to an acceptable level.
- ...

²³ See, for example, paragraphs R390.5 and R390.12–17 of the Code.

Commencement of the legislative instrument

For legal purposes, each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information | | |
|---------------------------------|---------------------|---------------------|
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| The whole of this instrument | 14 December 2026. | 14 December 2026. |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.