

Notitie internationale ontwikkelingen

Introductie

Op basis van de websites van IFAC, Accountancy Europe, de FRC en de NBA is beoordeeld welke nieuwe ontwikkelingen kunnen wordenesignaleerd, die van belang zijn voor de SRA-leden. Bekeken periode: 24 maart 2021 tot en met 7 juni 2021.

IFAC

IESBA

1. Door de IESBA is op 28 april 2021 een wijziging van de Code of Ethics gepubliceerd, die betrekking heeft op de onafhankelijkheidsbepalingen inzake niet-controlediensten en honoraria. De wijzigingen betreffen met name (maar niet uitsluitend) organisaties van openbaar belang. Deze wijzigingen treden in werking met ingang van 15 december 2022.

Link: <https://www.ethicsboard.org/news-events/2021-04/global-ethics-board-takes-major-step-forward-strengthening-auditor-independence> en <https://www.ethicsboard.org/news-events/2021-05/register-now-two-iesba-webinars-non-assurance-services-and-fee-related-revisions-iesba-code-june-16>

Actie NBA monitoren, mede met het oog op de mogelijke gevolgen voor het nOOB-segment

2. Op 10 mei 2021 heeft de IESBA een publicatie van een werkgroep openbaar gemaakt die ingaat op een vijftal COVID-19 gerelateerde aspecten, die samenhangen met de toepassing van de Code of Ethics.

Link: <https://www.ethicsboard.org/news-events/2021-05/5-ethics-challenges-will-intensify-pandemic-wanes>

NB: *Since Q2 of 2020, members of a Working Group formed by the [International Ethics Standards Board for Accountants \(IESBA\)](#) and National Standard Setters (NSS) from Australia, Canada, China, South Africa, the U.K., and the U.S. have been meeting regularly to discuss the key ethics issues exacerbated by COVID-19. The Working Group's charge is to develop implementation support to assist professional accountants in effectively applying the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code) when facing circumstances created by the COVID-19 pandemic.*

Below is an examination of several ethics considerations that will be especially pressure tested during this period of recovery. Facing these conditions simultaneously demands renewed focus on the dynamics that exist in the relationship between professional accountants and entities as they face extraordinary circumstances for at least the next few years.

IAASB

1. Op 6 april 2021 heeft de IAASB toelichtende teksten gepubliceerd over de toepassing van standaard 3000 bij uitgebreide externe assurance-rapporten. Dit betreft o.a. milieurapportages. De teksten behandelen een tiental uitdagingen die men hierbij tegenkomt.

Link: <https://www.iaasb.org/news-events/2021-04/new-iaasb-guidance-helps-advance-assurance-non-financial-reporting>

NB: Apr 06, 2021 | New York, New York | English

Marking a significant step forward in supporting assurance for non-financial reporting, the International Auditing and Assurance Standards Board (IAASB) today published [*Non-Authoritative Guidance on Applying ISAE 3000 \(Revised\) to Extended External Reporting \(EER\) Assurance Engagements*](#).

The Guidance responds to ten key stakeholder-identified challenges commonly encountered in applying International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information. The guidance promotes consistent high-quality application of ISAE 3000 (Revised) in extended external reporting assurance engagements to:

- strengthen the influence of such engagements on the quality of extended external reporting;
- enhance trust in the resulting assurance reports; and
- increase the credibility of extended external reports so that they can be trusted and relied upon by their intended users.

“The IAASB is not a newcomer to assurance of what is commonly referred to as non-financial information reporting. For years, we have been active in this area as the landscape has continued to evolve,” according to IAASB Chair Tom Seidenstein. “Together with ISAE 3000 (Revised) and ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, this guidance forms a strong package that will help enhance confidence in assurance reports and improve their reliability, including enabling practitioners to respond to new reporting regimes. We will continue to closely monitor current global developments to establish a coherent set of sustainability reporting standards, and are prepared to act to enhance our standards, frameworks and guidance to support progress.”

The Guidance addresses a number of overarching matters, including applying appropriate competence and capabilities, exercising professional skepticism and professional judgement, and the preconditions for an assurance engagement, as well as more specific technical matters. The Guidance also provides further explanation and examples to better understand the distinction between limited assurance and reasonable assurance engagements.

The IAASB expresses its sincere appreciation for the collaboration and funding provided by the [*World Business Council for Sustainable Development*](#) and the [*Gordon and Betty Moore Foundation*](#).

Extended External Reporting

Extended external reporting encapsulates many different forms of reporting, including but not limited to, sustainability or environmental, social and governance (ESG) reporting, integrated reporting, reporting on corporate social responsibility, greenhouse gas statements, and service performance reporting in the public sector. These kinds of extended reporting are growing in frequency and importance, and address matters that are becoming increasingly critical to decision-making by investors and other users.

2. De IAASB heeft op 2 juni 2021 een overzicht gepubliceerd van de terugkoppeling van bevindingen bij stakeholders van de invoering van de nieuwe, in 2015 gepubliceerde, voorschriften voor de accountantsverklaring. Hieruit blijkt onder meer dat er geen support is bij de stakeholders voor opname in de verklaring van kernpunten van de controle bij niet-oob's.

Link: <https://www.iaasb.org/news-events/2021-06/newly-published-stakeholder-feedback-indicates-broad-support-iaasb-auditor-reporting-standards>

NB: Dit is in lijn met de zienswijze in Nederland

3. Op 14 juni 2021 heeft de IAASB het volgende gepubliceerd:
[**New Quality Management Implementation Guides Now Available**](#)

Guides Provide a Pathway to a Robust, Effective Quality Management System

Jun 14, 2021 | New York, New York | English

The International Auditing and Assurance Standards Board (IAASB) today released two guides to help stakeholders implement its suite of quality management standards. The guides will help stakeholders understand the standards and properly implement the requirements in the manner intended:

- [First-time Implementation Guide for International Standard on Quality Management \(ISQM\) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements](#)
- [First-time Implementation Guide for ISQM 2, Engagement Quality Reviews](#)

The IAASB will also issue an implementation guide for International Standard on Auditing 220 (Revised), Quality Management for an Audit of Financial Statements, in Q3. The [suite of quality management standards](#) come into effect on December 15, 2022.

These publications do not amend or override the International Standards on Quality Management (ISQMs), the texts of which alone are authoritative. Reading the publications are not a substitute for reading the ISQMs.

The IAASB encourages all practitioners to plan early for appropriate implementation, given the potential impact of the changes to firms' systems of quality management.

Europese Commissie

Door de EU-Commissie is een herziening in 2022 van in de EU geldende controlevoorschriften aangekondigd op 27 mei 2021. Aanleiding lijkt de Wirecard-affaire te zijn.

NB: tzt vanuit SRA aandacht hebben voor deze nieuwe Europese hervorming van de Audit-richtlijn

Accountancy Europe

1. Accountancy Europe heeft een update gepubliceerd van het overzicht van de geldende controle-vrijstellingen in Europa.

Link: <https://www.accountancyeurope.eu/publications/audit-exemption-thresholds-in-europe-2/>

NB: Er zijn inmiddels meerdere landen die de grenzen verlaagd hebben, zie punt 5:

European countries with maximum thresholds

With Denmark and Ireland having increased their thresholds, there are now 5 European countries (Denmark, Germany, Ireland, the Netherlands and the United Kingdom) that adopted the maximum allowed thresholds.

2. Op 14 juni 2021 heeft Accountancy Europe het volgende gepubliceerd: Sustainability risk management for SMEs: inaction is not an option

We live in unprecedented times: globally integrated supply chains, climate change, and now the pandemic, have highlighted the need to change how we do business.

These issues touch on how the UN defines sustainable development: How to meet the needs of the present without compromising the ability of future generations to meet their own needs?

Small businesses are at the heart of our economies. Our publication SME risk management: sustainability explains how and why SMEs need to put sustainability at the forefront. It outlines how accountants can help SMEs become more sustainable organisations so they can deal with these new realities.

A checklist to kickstart SMEs' sustainable transition

We have developed a 3-step sustainability assessment for SMEs checklist with the support of the European Association of Co-operative Banks (EACB). Directed at accountants, it aims to help their SME clients develop their businesses' sustainability profile and enable a smooth transition to more durable business models.

How can accountants help?

Thinking about sustainability can be daunting for SMEs that cope with everyday challenges and the pandemic's impacts. But Covid-19 is also the latest call for more resilient and sustainable businesses. SMEs often rely on accountants as their primary advisors on business decisions. They can also help SME owners consider sustainability risks, mitigate them, and advise on sustainable transition opportunities. They can:

- map supply chains and identify weak areas
- assess sustainability impact and risks, setting KPIs and monitoring processes to reduce impact, publishing businesses' policies and actions, and create Environmental Management Systems (EMS)
- identify ESG opportunities and measures' potential impact on cash flow
- advise on access to funding and liquidity advantages for when SMEs become more sustainable
- set up sustainability reporting and communication
- provide assurance on the reported information when required by external parties

Link: <https://www.accountancyeurope.eu/good-governance-sustainability/sustainability-risk-management-for-smes-inaction-is-not-an-option/>

FRC

Op 27 mei 2021 heeft de FRC een herziene controlestandaard over fraude gepubliceerd. De herziening omvat een aanscherping van de eisen voor de identificatie en inschatting van het risico van een materiele onjuistheid als gevolg van fraude en de maatregelen om deze risico's te mitigeren.

Link: <https://www.frc.org.uk/news/may-2021/frc-issues-revised-auditing-standard-for-the-audit>

*NB: The Financial Reporting Council (FRC) has today issued a revision of its UK auditing standard on the responsibilities of auditors relating to fraud - **ISA (UK) 240 (Revised May 2021) - The Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements**.*

The revisions to the standard are designed to provide increased clarity as to the auditor's obligations, addressing the concern raised by Sir Donald Brydon in his review of the quality and effectiveness of audit. The revisions include enhancements to the requirements for the identification and assessment of risk of material misstatement due to fraud and the procedures to respond to those risks.

The revised UK standard is effective for audits of periods beginning on or after 15 December 2021 with early adoption permitted.

The Department for Business, Energy and Industrial Strategy (BEIS) is currently consulting on proposals to restore trust in audit and corporate governance, including statutory requirements for directors to report on the steps they have taken to prevent and detect material fraud and for auditors to report in relation to such a director's statement. The FRC will address these proposals in due course, taking account of the outcome of the BEIS consultation.

NBA

Op 13 april 2021 is een herziene versie van handreiking 1147 “Gevolgen coronapandemie voor accountants” gepubliceerd.

Link: <https://www.nba.nl/nieuws-en-agenda/nieuwsarchief/2021/april/herziene-versie-nba-handreiking-1147-gevolgen-coronapandemie-voor-accountants/>

NB Gisteren aankondiging consultatie van wijzigingen VGBA en VIO ivm internationale aanpassingen die eerder hebben plaatsgevonden

Artikel 27 lid NVKS behelst licht regime hele kleine kantoren. Niet toepasbaar in de NOW regeling dus is een tijdelijke uitzondering van toepassing.

AFM

De AFM heeft op 17 mei 2021 een consultatie gepubliceerd met een aangepaste interpretatie van het begrip “incident” bij incidentmeldingen aan de AFM. Reageren kan tot 29 juni 2021.

Link: <https://www.nba.nl/nieuws-en-agenda/nieuwsarchief/2021/mei/afm-consulteert-nieuwe-interpretatie-van-begrip-incident-voor-accountantsorganisaties/>

Commissie Kwaliteit Vaktechniek
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