



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

Our Ref: STA/001

13 July 2020

International Auditing and Assurance Standards Board (IAASB)
529 Fifth Avenue, 6th Floor,
New York, NY 10017
United States of America

Submitted via website: www.iaasb.org

Dear Sir/Madam,

**PROPOSED NON- AUTHORITATIVE GUIDANCE: EXTENDED EXTERNAL
REPORTING (EER) ASSURANCE**

The Institute of Certified Public Accountants of Uganda (ICPAU) appreciates the opportunity to respond to the **Proposed Non- Authoritative Guidance: Extended External Reporting (EER) Assurance.**

We appreciate your consideration of our comments to the Consultation Paper (issued in February 2019) and further state our comments to the proposed Guidance as herein attached.

We hope you will find our comments helpful.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Charles Lutimba', with a circular flourish at the end.

CPA Charles Lutimba
MANAGER, STANDARDS AND TECHNICAL SUPPORT

Appendix: Comments to the Proposed Non-Authoritative Guidance: Extended External Reporting (EER) Assurance

EK/...

**APPENDIX: ICPAU'S COMMENTS ON THE IAASB PROPOSED NON- AUTHORITATIVE GUIDANCE:
EXTENDED EXTERNAL REPORTING (EER) ASSURANCE**

ICPAU'S COMMENTS

Question 1: Does the draft Guidance adequately address the challenges for practitioners that have been identified as within the scope of the draft Guidance? If not, where and how should it be improved to better serve the public interest in EER assurance engagements?

Comment:

ICPAU believes that the draft Guidance, to a big extent, addresses the challenges for practitioners that have been identified as within the scope of the draft Guidance. ICPAU is also very appreciative of the illustrations in the draft Guidance as these will further enhance the application of ISAE 3000 (Revised).

Question 2: Is the draft Guidance structured in a way that is easy for practitioners to understand and use in performing EER assurance engagements? If not, where and how should it be improved to better serve the public interest in EER assurance engagements?

Comment:

ICPAU believes that the draft Guidance is structured in a way that is easy for practitioners to understand and use in performing EER assurance engagements. The structure addresses specific issues per chapter and this will make it easy for practitioners to quickly navigate through the Guidance to the exact information they require as they perform the EER Assurance engagements.