



## **PIOB Certification of**

### ***The IAASB's Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project***

The Public Interest Oversight Board (PIOB) has overseen the standard-setting process throughout the full development cycle of the International Auditing and Assurance Standards Board's (IAASB) Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project (Experts Narrow-Scope Amendments).

The recommendations and the public interest issues, raised by the PIOB and provided to the IAASB throughout the standard-setting process, are available on the [PIOB website](#).

The IAASB has provided a written statement that the Experts Narrow-Scope Amendments have been developed in accordance with agreed due process and are responsive to the public interest, informed by the concepts and principles of the Public Interest Framework (PIF), which is being implemented in the standard-setting process, and which is available in the PIOB website<sup>1</sup>.

The PIOB considers that the Experts Narrow-Scope Amendments have been developed in a manner consistent with agreed due process. The PIOB also considers that the Experts Narrow-Scope Amendments are responsive to the public interest, informed by the concepts and principles of the PIF.

December 2025

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<sup>1</sup> [Public Interest Framework](#)