



**PIOB Certification of
The IAASB's Narrow Scope Amendments to the ISQMs, ISAs,
and ISRE 2400 (Revised), as a Result of the Revisions to the
Definitions of Listed Entity and Public Interest Entity in the
IESBA Code**

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 the International Standards on Quality Management (ISQMs), International Standards on Auditing (ISAs), and International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to Review Historical Financial Statement*, as a Result of the Revisions to the Definitions of Listed Entity and Public Interest Entity in the IESBA Code (the '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 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 website¹.

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

August 2025

¹[Public Interest Framework](#)