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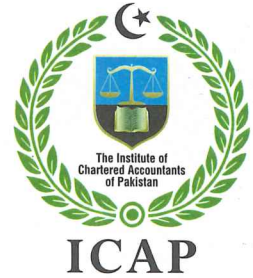
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PRACTICING MEMBERS OF THE INSTITUTE

Dear Member

Digital access of ISAs and IESBA Code through eIS (e-International Standards) Platform

As part of the Institute's Auditing Standards & Ethics Board (the Board) initiative to arrange availability of learning material about international standards to members and to strengthen capacity building activities, the Board would like to draw your attention to eIS (e-International Standards).

The eIS is a platform developed and launched by the International Federation of Accountants (IFAC) in collaboration with the:

- International Audit and Assurance Standards Board (IAASB);
- International Ethics Standards Board for Accountants (IESBA); and
- International Public Sector Accounting Standards Board (IPSASB)

The eIS aims to provide enhanced functionality and digital access to the standards developed by the IAASB, IESBA and IPSASB. This currently includes International Standards on Auditing (ISAs) (volume 2020, 2021 & 2022), IESBA Code of Ethics for Professional Accountants (volume 2020, 2021, 2022 & 2023) and IPSAS Handbook (volume 2021 & 2022), on mobile, tablet and desktop with advanced and intuitive search capabilities. The feature is easy-to-navigate pages with multiple viewing modes.

Key Features and Components

The eIS platform is built around three main components:

1. Navigation

The platform provides access to different volumes and includes:

- a table of contents for easy navigation;
- allows intuitive navigation and straightforward controls that make the standards easier to digest;
- users can easily jump to the standard and can directly access any section or heading;
- users can also email themselves a specific section if they require.

2. Resources and References

The resources panel shows helpful information at a glance based on the content users are viewing. It provides users:

- easy access to review definitions of key terms at a glance;
- option to click a highlighted term for a pop-up definition;
- access to general as well as specific resources related to the standard currently being viewed;
- availability of PDF formats of standards and external links.

3. Search Functionality

- The advanced search options enable users to filter results by specific standards, terms, or sections of the standard quickly and easily - saving time and improving efficiency;
- The search bar also allows user to find the terms in the standards, for example, users can find the term 'Audit' or 'Firm' or 'Threat' whenever it is used in ISAs, automatically find synonyms or definition of the terms related to the search query.

Benefits of eIS platform

The eIS platform offers a range of benefits designed to enhance user experience, promote accessibility, and support global consistency. Key benefits include:

1. **Free of cost:** The use of eIS platform is without any cost.
2. **Web-Based and Responsive Design:** The platform is accessible on desktops, tablets, and mobile devices, eliminating the need to carry bulky manuals. It also aligns with the growing emphasis on sustainability by supporting a paperless work environment which is an important step in addressing today's global environmental priorities.
3. **Integrated Explanatory Guidance and References:** The platform includes hyperlinks to explanatory materials and related resources. Further the FAQs on the main interface facilitate the users in getting understanding about the use of the platform.
4. **Access to Previous Versions:** Users can view earlier versions of a standard, ensuring transparency and continuity. This feature also helps users stay up to date with the latest updates or revisions automatically.

How to use it?

To access the eIS platform, users are required to '**Register**' on the IFAC website using the link:
<https://eis.international-standards.org/>

Firms are encouraged to disseminate about the eIS platform to their managers and training staff. You may access further details about the eIS platform using the link: <https://www.ifac.org/e-international-standards>

Should you have any queries or require further clarification, please contact the Technical Services Department of ICAP.

Yours truly



Farheen Mirza, FCA

Deputy Director Technical Services
& Secretary Auditing Standards & Ethics Board