

Meeting: IESBA
Meeting Location: New York
Meeting Date: March 11-13, 2019

Agenda Item 10

Long Association FAQs

Objective of Agenda Item

1. To share any feedback on the additional Frequently Asked Questions (FAQs) proposed by Staff for inclusion in the IESBA Staff Questions & Answers (Q&A) publication on the revised Long Association provisions.

Working Group

2. Members:
 - Gregory Driscoll, IESBA Technical Advisor
 - Gina Maldonado-Rodek, IESBA Technical Advisor
 - Andrew Pinkney, IESBA Technical Advisor

Activities since Last Board Discussion

3. At the [December 2018](#) meeting, the Board agreed to a recommendation from the Emerging Issues and Outreach Committee (EIOC) to commission additional IESBA Staff FAQs in response to questions that have been received from stakeholders regarding how to apply certain aspects of the revised Long Association provisions that are now effective.
4. The Working Group liaised via teleconference and email to provide input to Staff in developing the additional FAQs, taking into account the final text of the provisions as drafted under the restructured Code drafting conventions.

Material Presented

Agenda Item 10-A Draft IESBA Staff Questions and Answers – Long Association of Personnel with an Audit Client (Marked-up)

Action Requested

5. IESBA members are asked for any feedback on **Agenda Item 10-A** to enable staff to finalize the publication for issuance.