

**Meeting:** IESBA  
**Meeting Location:** New York  
**Meeting Date:** December 10-12, 2012

## **Agenda Item**

# **7**

### **Project Proposal – Long Association of Senior Personnel with an Audit Client**

#### **Objective of Agenda Item**

1. To consider and approve a proposal to start a project to review the long association provisions in Section 290 of the Code to ensure that they continue to provide robust and appropriate safeguards against the familiarity and self-interest threats arising from long association with an audit client.

#### **Background**

2. See the project proposal at Agenda Item 7-A.

#### **Material Presented**

Agenda Item 7-A      Project Proposal – Long Association of Senior Personnel (Including Partner Rotation) with an Audit Client

#### **Action Requested**

3. The IESBA is asked to approve the project proposal.