



**Meeting:** IESBA  
**Meeting Location:** Conference call  
**Meeting Date:** April 29, 2014

# Agenda Item 1

## Long Association of Senior Personnel (including Partner Rotation) with an Audit Client

### Objective of Agenda Item

1. To receive directional input from the Board regarding revised Task Force proposals related to the issue of whether a partner could undertake certain activities such as providing non-audit services during the cooling-off period.

### Task Force

2. Members:
  - Marisa Orbea, Chair, IESBA Member
  - Brian Caswell, IESBA Member
  - Gary Hannaford, IESBA Member
  - Chishala Kateka, IESBA Member
  - Andrew Pinkney, IESBA Technical Advisor

### Activities Since Last IESBA Discussion

3. Following the April 2014 Board meeting the Task Force held a physical meeting to consider the input received from the Board and to develop revised proposals for the Board's considerations at this teleconference.

### Material Presented for Discussion during the Meeting

Agenda Item 1-A Issues Paper  
Agenda Item 1-B Proposed Changes to Section 290 (Mark-Up)  
Agenda Item 1-C Proposed Changes to the Section 290 (Clean)

### Additional Material Presented for the Information and Consideration of the Board

Agenda Item 1-D Proposed Changes to Section 291 (Mark-Up)  
Agenda Item 1-E Proposed Changes to Section 291 (Clean)  
Agenda Item 1-F Memorandum from the IFAC SMP Committee

**Approach for Board Teleconference**

4. During the call each Board member will be asked for views on the revised proposals for restricting roles and activities related to the audit client during the cooling-off period.
5. Board members will not be asked to debate the proposed changes to Section 291 on the call. However, the Task Force would welcome any comments on those proposed changes in writing at the earliest opportunity.

**Action Requested**

6. IESBA members are asked for views on the matters in Agenda Item 1-A