

**Exposure Draft
[April 2019]**

Comments due: [July DD, 2019]

*International Ethics Standards Board for
Accountants®*

**Proposed Revisions to Part
4B of the Code to Reflect
Terms and Concepts Used in
ISAE 3000 (Revised)**



International
Ethics Standards
Board for Accountants®

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REQUEST FOR COMMENTS

This Exposure Draft, *Proposed revisions to Part 4B of the Code to reflect terms and concepts used in ISAE 3000 (Revised)* was developed and approved by the International Ethics Standards Board for Accountants® (IESBA®).

The proposals in this Exposure Draft may be modified in light of comments received before being issued in final form. Comments are requested by **[July DD, 2019]**.

Respondents are asked to submit their comments electronically through the IESBA website, using the "[Submit a Comment](#)" link. Please submit comments in both PDF and Word files. Also, please note that first-time users must register to use this feature. All comments will be considered a matter of public record and will ultimately be posted on the website. Although IESBA prefers that comments are submitted via its website, comments can also be sent to Ken Siong, IESBA Senior Technical Director, at KenSiong@ethicsboard.org

This publication may be downloaded from the IESBA website: www.ethicsboard.org. The approved text is published in the English language.

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I. Introduction

1. This memorandum provides background to, and an explanation of, the proposed revisions to Part 4B of the Code to reflect terms and concepts used in International Standard on Assurance Engagements 3000 (Revised) ('ISAE 3000 (Revised)'¹). The IESBA approved this Exposure Draft in [March 2019].

II. Background

2. Part 4B of the Code comprises the independence standards for assurance engagements other than audit and review engagements, as defined in the Code.
3. In its [Strategy and Work Plan, 2019 – 2023](#), the IESBA announced that it had made a commitment to review Part 4B of the Code for any changes that are needed to make the provisions in that section consistent with the revised assurance terms and concepts in ISAE 3000 (Revised). The need for this review had been identified during the restructuring of the Code but was outside the remit of the Structure project. To avoid delaying completion of that project, the IESBA agreed to defer the review of Part 4B until after completion of the restructuring of the Code.
4. In March 2009, the IAASB commenced a project to revise ISAE 3000 (originally issued in 2004). The objectives of the revision were mainly to incorporate enhanced requirements and guidance in the light of experiences with applying ISAE 3000, and to adopt the IAASB's clarity drafting conventions.
5. The main changes that were subsequently made sought to clarify the distinction between the types of assurance engagement and to identify more clearly the parties to an assurance engagement and their roles and responsibilities. These are also the changes that are most relevant to the IESBA in addressing the independence requirements.

Co-ordination with the IAASB

6. In developing this Exposure Draft, the IESBA has coordinated with IAASB representatives to ensure that the proposed revisions to Part 4B are consistent with the terms and concepts in ISAE 3000 (Revised).

Definition of an Assurance Engagement

7. An assurance engagement is defined in ISAE 3000 (Revised)² as an engagement in which a practitioner (referred to as a 'professional accountant in public practice' for the purposes of the Code) aims to obtain sufficient appropriate evidence in order to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the subject matter information (i.e. the outcome of the measurement or evaluation of an underlying subject matter against criteria).
8. ISAE 3000 (Revised) describes the elements and objectives of an assurance engagement for engagements conducted under that Standard. The *International Framework for Assurance Engagements* (the 'Assurance Framework') provides a general description of assurance engagements.

¹ <https://www.ifac.org/publications-resources/international-standard-assurance-engagements-isae-3000-revised-assurance-eng>

² Paragraph 12 (a) of ISAE 3000 (Revised)

New Terminology Used in ISAE 3000 (Revised)

9. ISAE 3000 (Revised) introduced a change in terminology in the two types of assurance engagement from ‘assertion-based’ and ‘direct reporting’ engagements in the original ISAE 3000 to ‘attestation’ and ‘direct’ engagements in the revised Standard. In changing the terminology, the IAASB has clarified that the distinction between the two types of assurance engagement is based on who is undertaking the measurement or evaluation of the subject matter (now referred to as “underlying subject matter” to avoid confusion with the term “subject matter information”) against the criteria.
10. Moving from the term “assertion-based engagements” to “attestation engagements” and “direct reporting engagements” to “direct engagements” involved taking one of the two types of direct reporting engagements (where a measurer or evaluator, other than the professional accountant in public practice, measures or evaluates the underlying subject matter and makes an assertion as to the subject matter information that is not available to intended users) and including that type of engagement under attestation engagements. Direct engagements now *only* include the other type of engagement, where the accountant directly measures or evaluates the underlying subject matter. This results in a reclassification, but no substantive change in concepts.
11. ISAE 3000 (Revised) includes requirements and guidance for attestation engagements only, rather than for both attestation engagements and direct engagements. Nonetheless, in the introduction, ISAE 3000 (Revised) notes that the ISAE may also be applied to reasonable and limited assurance direct engagements, adapted and supplemented as necessary in the engagement circumstances.

Attestation Engagements

12. In an attestation engagement, a party other than the professional accountant in public practice measures or evaluates the underlying subject matter against the criteria. A party other than the accountant also often presents the resulting subject matter information (the outcome of the measurement or the evaluation) in a report or statement. In some cases, however, the subject matter information may be presented by the accountant in the assurance report. The accountant’s conclusion addresses whether the subject matter information is free from material misstatement³.

Direct Engagements

13. In a direct engagement, the professional accountant in public practice measures or evaluates the underlying subject matter against the criteria. In addition, the accountant applies assurance skills and techniques to obtain sufficient appropriate evidence about the outcome of the measurement or evaluation of the underlying subject matter against the criteria. The accountant may obtain that evidence simultaneously with the measurement or evaluation of the underlying subject matter, but may also obtain it before or after such measurement or evaluation. In a direct engagement, the accountant’s conclusion addresses the reported outcome of the measurement or evaluation of the underlying subject matter against the criteria and is phrased in terms of the underlying subject matter and the criteria. In some direct engagements, the accountant’s conclusion is, or is part of, the subject matter information⁴.

³ Paragraph 12 of ISAE 3000 (Revised)

⁴ Paragraph 13 of ISAE 3000 (Revised)

Independence Considerations Concerning Direct Engagements

14. As referred to in the [Basis of Conclusions](#)⁵ issued by the IAASB on the publication of ISAE 3000 (Revised) in 2013, some respondents to the Exposure Draft had questioned whether direct engagements are compatible with the independence of the professional accountant in public practice, either because:
- There might be a self-review threat where the accountant is responsible for measuring or evaluating the underlying subject matter and obtaining assurance for the purposes of expressing a conclusion; or
 - The accountant may participate in the development of the criteria.
15. Direct engagements are more commonly performed in the public sector, for example where auditors-general or equivalent have a statutory mandate to provide assurance reports on matters of public interest, such as performance audits on aspects of public administration. An example might be assurance on whether a government finance department has implemented government policy in an efficient and effective manner. In this context, the assurance report can be lengthy and might also be discursive. However, direct engagements are assurance engagements and must satisfy all the elements of an assurance engagement, including the existence of suitable criteria and an assurance conclusion.
16. It seems generally the case that the professional accountant in public practice does not first perform the evaluation or measurement and then obtain assurance on it: rather, the accountant obtains assurance while performing the measurement and evaluation. In these circumstances the accountant is not required to re-evaluate work previously performed by the accountant for the purposes of providing the assurance opinion. Accordingly, a self-review threat does not generally arise.
17. It might be that the professional accountant in public practice participates in the development of the criteria, but this is likely to be in conjunction with the intended user(s) or engaging party and possibly the party responsible for the underlying subject matter. In order to comply with ISAE 3000 (Revised), the accountant also needs to be satisfied as to the appropriateness of the criteria, and the criteria are required to be available to the intended users⁶. The Standard also states that it is desirable for the intended users or the engaging party to acknowledge that specifically developed criteria are suitable for the intended users' purposes. The absence of such an acknowledgement might affect what is to be done to assess the suitability of the criteria, and the information provided about the criteria in the assurance report.⁷
18. It is relevant to note that the Code requires the professional accountant in public practice to apply the conceptual framework to identify, evaluate and address threats to independence. Specifically, in the case of Part 4B, R900.15 states: 'A firm shall apply the conceptual framework set out in Section 120 to identify, evaluate and address threats to independence in relation to an assurance engagement.' This would, therefore, apply in the case of considering whether the accountant could accept a direct engagement in the particular circumstances, taking into account how the suitable criteria are to be determined and how the accountant will be obtaining assurance to enable the conclusion to be

⁵ <https://www.ifac.org/publications-resources/basis-conclusions-international-standard-assurance-engagements-isaie-3000-revi>

⁶ Paragraphs A51 and A52 of ISAE 3000 (Revised)

⁷ Paragraphs 24 and A50 of ISAE 3000 (Revised)

provided. In making these considerations, the accountant will need to apply the guidance in ISAE 3000 (Revised) as to the prerequisites for an assurance engagement.

III. Significant Matters

Changes in Key Terminology, including Definition of Assurance Client – Per Glossary

19. The change in terminology used in ISAE 3000 (Revised) requires corresponding changes in the Code, in particular in the two types of assurance engagement (changed from assertion-based engagement to attestation engagement and from direct reporting engagement to direct engagement).
20. ISAE 3000 (Revised) states that all assurance engagements have at least three parties: the responsible party, the practitioner, (ie the professional accountant in public practice) and the intended users. Additionally, depending on the engagement circumstances, there may also be a separate role of measurer or evaluator or engaging party. In ISAE 3000 (Revised), the term ‘responsible party’ is used only for the party responsible for the underlying subject matter and the term ‘measurer or evaluator’ is reserved for the party who evaluates the underlying subject matter against the criteria to produce the subject matter information. The terminology used in the Exposure Draft has been aligned with these terms as they are now used in ISAE 3000 (Revised).
21. The change in terminology used in ISAE 3000 (Revised) requires a change in the definition of Assurance Client in the Code. The IESBA believes that, although the term ‘assurance client’ is not used in ISAE 3000 (Revised) or in other IAASB material, it is nevertheless preferable to use this term in Part 4B for ease of reference when describing the independence requirements with respect to the party or parties from whom the professional accountant in public practice is required to be independent. The term is also the equivalent of the term ‘audit client’ used in Part 4A.

The proposed revised definition of Assurance Client in the Exposure Draft is as follows:

Assurance client	The responsible party and also, in an attestation engagement, the party taking responsibility for the subject matter information (who might be the same as the responsible party).
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22. The definitions of ‘responsible party’, ‘measurer or evaluator’, ‘attestation engagement’ and ‘direct engagement’ have also been included in the glossary of proposed revised Part 4B consistent with ISAE 3000 (Revised).
23. The IESBA believes that it is critical for the user of the Code to understand the requirement to be independent of the assurance client which might be more than one party. The IESBA therefore proposes to amend R900.14 to clarify that independence is required of the assurance client and then to reproduce the definition of assurance client as application material at 900.14 A1.
24. This proposed approach differs from that taken in the equivalent paragraph in Part 4A which states: ‘A firm performing an audit engagement shall be independent’ (paragraph 400.11). However, the IESBA believes that this departure is justified because in the case of an assurance engagement, it is not necessarily intuitive from which entity, or entities, the firm is required to be independent.

Impact of the Revised Assurance Client Definition on the Independence Requirements in Sections 910 to 924

25. The clear distinction between the roles of the different parties has implications for the Code in so far as concerns the parties from whom the professional accountant in public practice has to be independent and the requirements for independence, both in an attestation and a direct engagement.
26. The IESBA believes that the independence requirements in the Code with respect to the different parties to an assurance engagement could be clarified. The extant Code also has arguably inconsistent requirements for attestation and direct engagements.
27. The IESBA believes that the professional accountant in public practice should be independent, as provided in Part 4B, of the responsible party (i.e. the party responsible for the underlying subject matter). Additionally, in an attestation engagement, the accountant should be independent of the measurer or evaluator (where different from the responsible party) in the situation where that party takes responsibility for the subject matter information.
28. In the majority of attestation engagements, the responsible party and the measurer or evaluator are likely to be part of the same entity and therefore there would be only one assurance client. There would also only be one assurance client in circumstances where the responsible party involves another party to measure or evaluate the underlying subject matter against the criteria (the measurer or evaluator), where the responsible party takes responsibility for the subject matter information as well as the underlying subject matter. By contrast, another party (the measurer or evaluator) might be appointed (either by the responsible party or a party such as the intended user) to perform the evaluation or measurement, for example a review of an entity's sustainability practices, on the basis that that other party will take responsibility for the subject matter information. If a professional accountant in public practice is engaged to perform an assurance engagement in these circumstances, the IESBA believes that the accountant should be independent of the other party (the measurer or evaluator) as well as the responsible party. This is achieved through the revised definition of Assurance Client (see above) and the application material in 900.14. A2.
29. In the extant Code, there are different independence requirements between assertion-based and direct reporting engagements with respect to interests and relationships between the firm and the party responsible for the underlying subject matter. This is achieved in the extant Code through providing a different definition of Assurance Client for assertion-based and direct reporting engagements,⁸ such that when applied to the detailed requirements for independence of the assurance client in the later sections, different requirements apply depending on the type of assurance client and whether the parties responsible for the underlying subject matter and the subject matter information are one and the same.
30. Accordingly, in the case of direct reporting engagements the specific prohibitions on interests and relationships with the assurance client (referred to in the extant Code in R900.20, but set out in detail in the sections that follow), apply to the party responsible for the underlying subject matter. In the case of an assertion-based engagement, however, these specific prohibitions apply to the party

⁸ The definition of 'assurance client' in the extant Code is as follows:

'The responsible party that is the person (or persons) who:

- a) In a direct reporting engagement, is responsible for the subject matter; or
- b) In an assertion-based engagement, is responsible for the subject matter information and might be responsible for the subject matter.'

responsible for the subject matter information and only to the party responsible for the underlying subject matter when both parties are the same entity. In this latter situation, the IESBA's proposals as set out in the Exposure Draft will not affect the independence requirements. However, in the case where the party responsible for the underlying subject matter is different from the party responsible for the subject matter information, the IESBA's proposed revised definition of 'assurance client' will mean that the specific prohibitions in the extant Code on certain interests and relationships will apply also to the party responsible for the underlying subject matter. To this extent, the IESBA's proposals represent a strengthening of the Code's requirements.

31. The IESBA believes that it is more common in an attestation engagement for the same party to be responsible both for the underlying subject matter and the subject matter information. For this reason, the IESBA does not believe that the changes in the independence requirements that it is proposing will represent a significant change in the practical application of the Code. The IESBA also believes that its proposed approach to the independence requirements is clearer and more logical than the extant Code which itself represents a strong argument for making the changes.
32. A list of the requirements and application material where the IESBA's proposed revised definition of assurance client affects the application of the independence requirements for attestation engagements is set out in the appendix to this memorandum.

Proposal to Delete Paragraphs R900.18, R900.19 and R900.20 and to Rework and Relocate Paragraph 900.19 A1

33. The extant Code sets out a summary of the independence requirements for the different types of assurance engagements in paragraphs R900.18, R900.19 and R900.20. The main reason why these requirements are included in the extant Code is to draw a distinction between the requirements applying to assertion-based engagements and direct reporting engagements. The IESBA is, however, proposing a closer alignment of the provisions for the two types of engagement under ISAE 3000 (Revised), at least so far as the party responsible for the underlying subject matter is concerned. The IESBA also believes that it may confuse the user to have summary requirements expressed in this form when the specific requirements follow in the later sub-sections.
34. In the light of these considerations, the IESBA proposes to delete these summary requirements.
35. Under the IESBA's proposal the important explanatory material in 900.19 A1, addressing the situation where the parties responsible for the underlying subject matter and subject matter information are different, has been reworked and relocated in 900.14 A2 (as explained above).
36. The IESBA proposes to clarify, for the avoidance of doubt that certain provisions of Part 4B that apply with respect to the subject matter information of the assurance engagement only apply in the case of attestation engagements and not direct engagements. This is because in the case of direct engagements the professional accountant in public practice is responsible for the subject matter information so the provisions are not relevant in this situation. This clarification is achieved in the Exposure Draft by adding the words 'in an attestation engagement' in the relevant places in the text⁹.

Split of Assurance Engagements between Parts 4A and 4B

⁹ 921.6 A1 (b); R921.7 (b); 921.8 A1 (b); R922.3 (b); 922.4 A1 (b); 924.3 A1; R924.4 (b); 940.3 A3; 940.3 A4; 950.4 A1; R950.6; 950.6 A2; R950.7; 950.8 A1

37. Part 4B covers ‘assurance engagements other than audit and review engagements’. For the purposes of the Code, however, ‘assurance engagements’ extend beyond engagements covered by International Standards on Assurance Engagements (in particular ISAE 3000 (Revised)), and include audits of specific elements, accounts or items of a financial statement which are conducted under ISA 805 (Revised).¹⁰ The IESBA continues to believe that it is not appropriate or necessary to apply the independence requirements in Part 4A to these engagements given their narrow scope. This type of engagement is listed in 900.1 as an example of one falling within the scope of Part 4B.
38. Although audits of specific elements, accounts or items of a financial statement are audit engagements under IAASB Standards, they are not audit engagements as defined in the Glossary to the Code because they do not relate to financial statements as defined in the Glossary. The IESBA proposes to clarify the intention of the Code by adding a sentence to the end of the definition of Financial Statements in the Glossary, as follows:

The term does not refer to specific elements, accounts or items of a financial statement.

Examples of Assurance Engagements – Paragraph 900.1

39. The IESBA believes that it is helpful to illustrate the range of assurance engagements in Part 4B so the proposal in 900.1 is to include more examples of the types of assurance engagements that fall within the scope of the Part, as set out in paragraph 900.1.

Source of Guidance on Assurance Engagements – Paragraphs 900.7 to 900.11

40. The extant Code includes material in paragraphs 900.7 to 900.11 which is intended to provide the user of the Code with a convenient summary of the key elements of the two different types of assurance engagements. Based on advice from representatives of the IAASB, however, the IESBA believes that it is more appropriate for the user to refer to the definitive source of that material in IAASB literature. Accordingly, in the proposed revised text in the Exposure Draft most of this material has been removed other than a brief description in 900.7 of an assurance engagement and a reference to where further guidance can be obtained. The definition of ‘assurance engagements’ in the Glossary has also been amended accordingly.

Multiple Responsible Parties – Paragraph 900.21 A1

41. Paragraph 900.21 A1 of Part 4B provides a discussion of how a firm might apply the independence requirements of the Code where there are multiple responsible parties. Essentially it permits the firm not to apply all of the provisions of the section to a responsible party if it determines that the threat created by an interest or relationship with that responsible party would be trivial and inconsequential in the context of the engagement.
42. Although the IESBA believes that it is not common for there to be multiple responsible parties, a situation might arise, for example, where a professional accountant in public practice is to provide an assurance conclusion on a statement made by an internet portal provider of aggregated data for a particular industry sector. The situation envisioned is that the portal provider is responsible for compiling and evaluating the data to produce a summary (subject matter information), presented according to the requirements of the industry regulatory body, from raw data (the underlying subject matter) provided by the different operators in that industry. In this case, there would be a single party

¹⁰ ISA 805 (Revised) - *Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement*

responsible for the subject matter information and multiple responsible parties. Paragraph 900.21 A1 might be relevant in the situation where a firm’s relationship with one of the responsible parties is determined to be trivial or inconsequential in the context of an assurance engagement.

43. The IESBA believes that the principle in paragraph 900.21 is clear and proposes to withdraw Interpretation 2005-01 which was originally developed primarily to provide guidance on this paragraph.
44. Further, the IESBA does not believe it would be likely that a situation could arise where there would be multiple measurers or evaluators (different from the responsible parties) who are responsible for the subject matter information. Accordingly, the IESBA does not propose to include any provisions covering this hypothetical situation.

Long Association of personnel with an assurance client – Paragraphs 940.3 A3 (last bullet) and 940.3 A4

45. Paragraphs 940.3 A3 (last bullet) and 940.3 A4 of the extant Code use the phrase ‘individual [or individuals] who is/[are] the responsible party’ in the context of providing guidance on evaluating the level of familiarity or self-interest threats arising from relationships of members of the assurance team with certain individuals at the assurance client. The TF believes that this phrase could be confusing and proposes to define the relevant individuals as those ‘who are responsible for the underlying subject matter or, in an attestation engagement, the subject matter information.’ The TF believes that this more clearly reflects the intended meaning in the extant Code. This would also cover situations where an assurance client is an individual because such an individual would be responsible for the underlying subject matter or subject matter information, or both, depending on the circumstances.

IV. Project Timetable and Effective Date

46. The following timetable is planned for this project:

July 2019	Closing date for responses to the Exposure Draft
September 2019	Consideration of responses and first read of proposed revised Part 4B
December 2019	Approval of revised Part 4B

47. Subject to meeting the above timetable, the IESBA proposes that the effective date of the revised Part 4B, in accordance with the Board’s position on revisions to the revised and restructured Code, should be as follows:

Part 4B relating to independence for assurance engagements with respect to underlying subject matter covering periods will be effective for periods beginning on or after June 15, 2021; otherwise, it will be effective as of June 15, 2021. [Early adoption will be permitted.]

V Guide for Respondents

48. The IESBA welcomes comments on all matters addressed in this ED, but especially those identified in the Request for Specific Comments below. Comments are most helpful when they refer to specific paragraphs, include the reasons for the comments, and, where appropriate, make specific suggestions for any proposed changes to wording. When a respondent agrees with proposals in this ED, it will be helpful for the IESBA to be made aware of this view.

49. The IESBA is not inviting comments on the terms and concepts included in ISAE 3000 (Revised) itself as these are the responsibility of IAASB and outside the scope of this Exposure Draft.

Request for Specific Comments

50. The IESBA welcomes views from respondents on the following matters.

1. Do you believe that the definition of ‘assurance client’ is clear and appropriate for use in Part 4B?
2. Do you have any comments on the application of the IESBA’s proposals to the detailed independence requirements and application material as explained above and summarized in the appendix?
3. Do you have any comments on the other proposed changes, including on the consistency of terms and concepts in Part 4B in relation to the text of ISAE 3000 (Revised)? If so, please specify the area of inconsistency and suggest alternative wording.
4. Are there any other matters that you consider should be addressed with respect to the alignment with ISAE 3000 (Revised) in Part 4B or in other material, for example in a staff publication? If so, please provide sufficient explanation, including practical examples of the matter where available.
5. Do you agree with the proposed effective date? If not, please indicate why not and explain your reasoning.

Request for General Comments

51. In addition to the request for specific comments above, the IESBA is also seeking comments on the matters set out below:
- (a) *Small and Medium Practices (SMPs)* – The IESBA invites comments regarding the impact of the proposed changes for SMPs.
 - (b) *Developing Nations*—Recognizing that many developing nations have adopted or are in the process of adopting the Code, the IESBA invites respondents from these nations to comment on the proposals, and in particular, on any foreseeable difficulties in applying them in their environment.
 - (c) *Translations*—Recognizing that many respondents may intend to translate the final pronouncement for adoption in their environments, the IESBA welcomes comment on potential translation issues respondents may note in reviewing the proposals.

Summary of the IESBA's Proposals regarding certain Independence Requirements and Application Material affecting the Responsible Party

Requirements of the Code Regarding Independence of the Assurance Client

Under the IESBA's proposal, the following requirements and application material will apply additionally in an attestation engagement with respect to the party responsible for the underlying subject matter (as well as to the party responsible for the subject matter information), where different from the party responsible for the subject matter information:

Part 4B ref.	Topic
R910.4	Financial interests held by the firm, assurance team members and immediate family
R910.5	Financial interests in an entity controlling an assurance client
R910.6	Financial interests held as trustee
R910.7	Financial interests received unintentionally
910.8 A1	Financial interests of close family
910.8 A5	Financial interests of other individuals
R911.4	Loans and guarantees with an assurance client
R911.5	Loans and guarantees with an assurance client that is a bank or similar institution
R911.6	Deposit or brokerage accounts
R911.7	Loans and guarantees with an assurance client that is not a bank or similar institution
R920.4	Business relationships
920.5 A1	Buying goods or services

Requirements of the Code regarding independence of directors and officers of the assurance client

Under the IESBA's proposal, the following requirements and application material will apply additionally in an attestation engagement with respect to directors and officers of the party responsible for the underlying subject matter (as well as to the directors and officers of the party responsible for the subject matter information), where different from the directors and officers of the party responsible for the subject matter information:

Part 4B ref.	Topic
R921.5(a)	Immediate family of an assurance team member
921.6 A1	Close family of an assurance team member
R921.7(a)	Other close relationships of an assurance team member

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Part 4B ref.	Topic
921.8 A1(a)	Relationships and partners and employees of the firm
R922.3(a)	Recent service with an assurance client during the period covered by the assurance report
922.4 A1	Recent service prior to the period covered by the assurance report
R923.3	Service as director or officer
R923.4	Service as company secretary
924.3 A1	Employment with an assurance client – general
R924.4(a)	Employment with an assurance client – former partner or assurance team member
R924.5	Entering employment negotiations with an assurance client

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