

IESBA Staff Release Updated FAQs on Long Association

The Staff of the International Ethics Standards Board for Accountants (IESBA) has released an [updated Q&A publication](#) to support the adoption and implementation of the revised long association provisions *Changes to the Code Addressing Long Association of Personnel with an Audit or Assurance Client*. This publication is a revised version of the [Staff Q&A publication](#) published in May 2017. It contains additional frequently asked questions and is aligned to the revised and restructured *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the Code), issued by the IESBA in April 2018.

The Q&A publication is designed to highlight, illustrate, or explain aspects of the revised partner rotation regime in the Code and thereby assist in their proper application. It is intended to assist national standards setters, firms, IFAC member bodies and others as they adopt and/or implement the revised and restructured long association provisions in Part 4A of the Code.