



CA
PAKISTAN

Code of Ethics for Chartered Accountants (Revised 2019)

Questions and Answers
on
**Long Association of Personnel with
an Audit Client**

From the Desk of Technical Services

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Introduction

On the advice of the Auditing Standards & Ethics Committee of the Institute, the Technical Services team has developed this publication containing Questions and Answers on section 540 'Long Association of Personnel (Including Partner Rotation) with an Audit Client' of the ICAP Code of Ethics for Chartered Accountants (Revised 2019) (the ICAP Code 2019).

Section 540 sets out requirements and application material relevant to applying the conceptual framework in circumstances when an individual is involved in an audit engagement over a long period of time due to which familiarity and self-interest threats might be created. This section strengthens independence provisions addressing the long association of personnel with an audit or assurance client, as compared to ICAP Code of Ethics (revised 2015).

The key changes made in this section are change in classification of key audit partners (KAPs) as Engagement Partner, Engagement Quality Control Review Partner and Other Key Audit Partner(s) and change in the required cooling off period. Previously the cooling off period for all KAPs was two years. Now the required cooling off period for KAPs is as under:

- 5 years for Engagement Partner
- 3 years for Engagement Quality Control Reviewer
- 2 years for Other Key Audit Partner(s)

This Publication considers the requirements of section 540 of the ICAP Code 2019, and also highlights relevant requirements of the Pakistan Stock Exchange (PSX) Rule Book, the Listed Companies (Code of Corporate Governance) Regulations, 2019, the Public Sector Companies (Corporate Governance) Rules, 2013, the Code of Corporate Governance for Insurers, 2016 and the Companies Act, 2017. Source references of the ICAP Code 2019 i.e. relevant paragraph number (for example R540.5) are also provided. It outlines some of the key areas for member's consideration, however appropriate responses to issues will depend on unique facts and circumstances of each matter. The matters and examples included in this document are not all-inclusive, and this publication could be updated with additional and modified information. Further, in case of any specific or additional enquiry you may approach the Technical Services team.

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General

1. What is the scope of section 540 (*Long Association of Personnel (Including Partner Rotation) With an Audit Client*) of the ICAP Code 2019?

Section 540 of the ICAP Code of Ethics for Chartered Accountants (revised 2019) (the ICAP Code 2019) sets out the requirements for the partner rotation.

It notes that when an individual is involved in an audit engagement over a long period of time, familiarity and self-interest threats might be created. Section 540 applies to all audit clients, however, it contains specific requirements for the public interest entities.

Paragraph 540.4 sets the principle for rotation of an individual from audit client. It states that a firm shall determine the level of threats and the appropriate period during which the individual shall not:

- Be a member of the engagement team for the audit engagement;
- Provide quality control for the audit engagement; or
- Exert direct influence on the outcome of the audit engagement. The period shall be of sufficient duration to allow the familiarity and self-interest threats to be addressed.

For public interest entities, the requirements are specified in paragraphs R540.5 to R540.20. These requirements include the:

- Maximum period for which a partner (as Engagement Partner, Engagement Quality Control Partner or Key Audit Partner) can serve the audit client i.e. a public interest entity; and
- Minimum period for which a partner is required to cool-off after serving the above roles.

2. What is a public interest entity under the ICAP Code 2019 and the Companies Act, 2017?

As noted above the requirements for partner rotation and cooling-off are specified for the Public Interest Entity.

ICAP Code 2019 defines public interest entity as:

- (a) *A listed entity; or*
- (b) *An entity:*
 - (i) *Defined by regulation or legislation as a public interest entity; or*
 - (ii) *For which the audit is required by regulation or legislation to be conducted in compliance with the same independence requirements that apply to the audit of listed entities. Such regulation might be promulgated by any relevant regulator, including an audit regulator.*

The Companies Act, 2017 (the Companies Act) also defines the public interest company. It states that public interest company means a company which falls under the criteria as laid down in the Third Schedule to the Companies Act or deemed to be such company under section 216.

In view of the above, the mandatory partner rotation requirements of the ICAP Code 2019 would apply to the:

- Listed company
- Non-listed Company which is:
 - (i) *a public sector company as defined in the Act; or*
 - (ii) *registered and/or licensed under the Administered Legislation or Rules, or regulations made thereunder, as follows, -*

- a) *Non-banking Finance Companies which are Asset Management Companies, Pension Fund Managers, REIT Management Companies or Deposit Taking NBFCs;*
- b) *Modaraba Company*
- c) *Insurer*
- d) *Securities Exchange*
- e) *Commodity Exchange*
- f) *Central Depository*
- g) *Clearing House; or*
- (iii) *registered, notified and/or licensed under the Banking Companies Ordinance, 1962 (LVII of 1962) or Microfinance Institutions Ordinance, 2001 (LV of 2001), as follows:*
 - a) *Banking Company including Foreign Banking Company*
 - b) *Microfinance Bank*
 - c) *Development Finance Institution (DFI).*
- (iva) *all companies engaged in production and sale of sugar.*

3. What would be the partner rotation requirement for a public interest company?

The engagement partner rotation for following categories of public interest companies are provided in their respective statutory laws:

- Public sector companies (both listed and unlisted)
- Listed company
- Insurance company

It is also to be noted that for banking companies, development financial institutions and microfinance banks, the State Bank of Pakistan has prescribed the audit firm rotation requirements.

The partner rotation requirements for an audit client under various laws would be as under:

	Engagement partner	EQCR	KAP
Public sector companies (both listed and unlisted)	After five years <i>In accordance with the Public Sector Companies (Corporate Governance) Rules, 2013 (the PSC Rules)</i>	After seven years <i>In accordance with the ICAP Code 2019</i>	After seven years <i>In accordance with the ICAP Code 2019</i>
Listed company	After five years <i>In accordance with the Listed Companies (Code of Corporate Governance) Regulations, 2019</i>	After seven years <i>In accordance with the ICAP Code 2019</i>	After seven years <i>In accordance with the ICAP Code 2019</i>
Insurance company	After five years <i>In accordance with the Code of Corporate Governance for Insurers, 2016</i>	After seven years <i>In accordance with the ICAP Code 2019</i>	After seven years <i>In accordance with the ICAP Code 2019</i>

	Engagement partner	EQCR	KAP
Other public interest companies	After seven years <i>In accordance with the ICAP Code 2019</i>	After seven years <i>In accordance with the ICAP Code 2019</i>	After seven years <i>In accordance with the ICAP Code 2019</i>

Other than above companies, paragraph 540.4 of the ICAP Code 2019 sets the principle for auditor’s rotation from an audit client.

Audit Partner Rotation Provisions for a Listed Company

4. In respect of an audit of a listed company, are all key audit partners subject to the same time-on and cooling-off periods?

In accordance with R540.5 of the ICAP Code 2019, the maximum time on period of seven cumulative years applies to all key audit partners unless the law prescribes a shorter period.

However, in accordance with the Regulation 33(1)) of the CCG 2019, it is mandatory for all listed companies in the financial sector to change their external auditors every five years. It is also required that all inter related companies/ institutions, engaged in business of providing financial services shall appoint the same firm of auditors to conduct the audit of their financial statements.

For other listed companies it is mandatory, at the minimum, to rotate the engagement partner after every five years. In case the audit firm is a sole proprietorship then after completion of five years such audit firm shall be rotated (Regulation 33(2)).

Accordingly, for the purposes of this publication, the times on period of five years have been taken for the engagement partner of a listed company. In other cases, the individual responsible for the role of engagement quality control review and other key audit partners, the maximum time on period of seven years would be applicable in accordance with R540.5 of the ICAP Code 2019.

However, there are different cooling-off periods depending on the role of the key audit partner as summarized below:

Role	Time-on period	Cooling-off period
Engagement partner	Maximum 5 years	5 years
Individual responsible for the engagement quality control review	Maximum 7 years	3 years
Other key audit partners	Maximum 7 years	2 years

The maximum time on period is calculated on a cumulative basis and need not be consecutive (see Q9). However, cooling off period shall be consecutive years (540.11-540.13). Combinations of roles are addressed in Q10.

Pursuant to paragraph R540.9, firms may have the opportunity for relief from the partner rotation requirements in the ICAP Code 2019 based on an exemption provided by the relevant regulator in their jurisdiction. Where such relief is available, the individual could remain as

a key audit partner (for example, as the engagement partner) on the audit engagement in accordance with any conditions specified by such regulator.

5. **Section 540 of the ICAP Code 2019 contains a number of provisions that specify time-on and cooling-off periods. These periods are measured in “years.” In that context, does the term “year” refer to a financial or calendar year?**

The term “year” refers to the client’s financial year, which is ordinarily a 12-month period. It does not refer to a calendar year or the time it takes to perform the audit.

Engagement Partner on a Subsidiary of a Listed Company

6. **Individual A has served as the engagement partner for the audit of a listed company (P) for five years. Individual B has served as the engagement partner on the audit of a subsidiary (S) of P for five years. How long is the cooling-off period for individuals A and B?**

A cooling-off period of five years applies to individual A (the engagement partner/ lead engagement partner in case of group audit) for the audit of listed company (P).

The determination of the cooling-off period applicable to individual B should be approached from two different perspectives: the audit of S and the group audit of P.

From the perspective of the audit of S, if S is a listed company, individual B would be required to serve a five-year cooling-off period from the audit of S. If S is not a listed company, there is no cooling-off requirement for individual B in relation to the audit of S.

However, individual B will be subject to the general provisions set out in paragraphs 540.2 - R540.4 that explains the creation of familiarity and self-interest threats and safeguards that need to be applied to address such threats.

In case, subsidiary is significant to the group and individual B (engagement partner of S) makes key decisions or judgments with respect to the audit of the group. Hence, individual B is considered to be a key audit partner with respect to the group audit of P, he or she is required to serve a two year cooling-off period from the group audit of P.

In case, individual B is not considered to be a key audit partner in relation to the group audit of P, there is no cooling-off requirement for individual B in relation to the group audit of P. However, individual B will be subject to the general provisions set out in paragraphs 540.2 - R540.4 that explains the creation of familiarity and self-interest threats and safeguards that need to be applied to address such threats.

Audit Engagement Partner of a Listed Parent Company moving to audit of its Subsidiary

7. **Individual A has completed a cumulative period of five years as engagement partner on the audit of a listed company (P). Is there any cooling off period for individual A before participating as engagement partner in the audit of a subsidiary (S) of P?**

Paragraph R400.20 of the revised ICAP Code of Ethics 2019 states that:

(a) An audit client that is a listed entity includes all of its related entities (which include subsidiaries); and

(b) For all other audit clients, references to an audit client include related entities over which the client has direct or indirect control (which also would include subsidiaries).

Accordingly, individual A is subject to a five years cooling-off period with respect to both P and S, as the reference to the audit client (P) also includes S. Individual A would therefore

not be permitted under the ICAP Code 2019 to audit S for the purposes of the group audit of P without completing the required cooling-off period of five years.

However, if the audit of S is undertaken for purposes other than the group audit of P (for example, a statutory audit of S where the audit evidence is not used in the group audit of P), A could participate in that audit of S without serving any cooling-off period, subject to consideration of threats and safeguards pursuant to the general provisions in paragraphs 540.2 - R540.4.

Audit Engagement Partner of a Subsidiary moving to the Audit of a Listed Parent Company

- 8. Individual C has completed a cumulative period of five years as engagement partner on the audit of a subsidiary (S) of a listed company (P). Is individual C required to complete any cooling off period before participating in the group audit of P?**

It depends on whether:

- (a) individual C was a KAP with respect to the group audit of P and
- (b) whether S which is a listed entity, is material to P.

If individual C was considered to be a key audit partner with respect to the group audit of P, he or she is not required to participate in the group audit of P until the completion of a two-year cooling-off period.

If individual C was not considered to be a key audit partner with respect to the group audit of P, but S is a listed entity and it is material to P, individual C would also not be permitted to participate in the group audit of P as related entities. The related entity provision in paragraph R400.20 include parent in relation to subsidiary. Individual C would therefore be required to complete the required cooling-off period of five years before participating in the group audit of P.

In all other circumstances, P would not be considered to be part of the audit client (S) and individual C could participate in the group audit of P after serving five years as engagement partner on the audit of S. However, individual C is required to consider provisions contained in paragraphs 540.2 - R540.4 regarding possible threats and related safeguards that may be applied to address such threats.

Breaks in Service

- 9. How do breaks in service affect the determination of time-on and cooling-off periods for an engagement partner, an engagement quality control reviewer or any other key audit partner for the audit of a listed company?**

Breaks in service that are shorter than the required cooling-off period do not contribute to the consecutive cooling-off period. Whereas, the years already served before service break will be counted for the purpose of calculation of time-on period.

For example, if a key audit partner for the audit of a listed company has completed five years in the role and is off the engagement for one year due to a medical leave, the one year off does not count towards cooling off and the year the individual was not on the engagement team also does not count towards the cumulative time-on period. He or she could therefore return to the engagement as a key audit partner for a further two years (completing a total of seven cumulative years of service) before being required to serve the cooling-off period associated with his or her role on the engagement.

In contrast, if the key audit partner had acted as the individual responsible for the engagement quality control review for five years, followed by three years off the engagement, then he or she will have cooled off and could return to the engagement for a further seven years.

The table below illustrates some examples showing how the cooling-off period would apply in the case of an audit of a listed company where “X” represents a year in which the individual was not a key audit partner on the audit. For the purposes of this table, “KAP” refers to an individual who was neither the engagement partner nor the individual responsible for the engagement quality control review.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Cooling-off period	Note
EP	EP	EP	EP	X	EP				5 consecutive years off at end of year 6	(1)
EQCR	EQCR	EQCR	EQCR	X	X	EQCR	EQCR	EQCR	3 consecutive years off at the end of year 9	(2)
KAP	KAP	KAP	X	KAP	KAP	X	KAP	KAP	2 consecutive years off at the end of year 9	(3)
KAP	KAP	KAP	X	X					The KAP could return in year 6 for a further 7 year period	(4)

Notes:

1. The one year off the engagement in year 5 does not constitute cooling-off as it is less than the five consecutive years off required to achieve cooling off for an EP. So, the individual reaches five cumulative years on the engagement at the end of year 6 after which he or she must serve a cooling-off period of five consecutive years.
2. The two years off the engagement in years 5 and 6 do not constitute cooling-off as they are less than the three consecutive years off required to achieve cooling off for an EQCR. So, the individual reaches five cumulative years on the engagement at the end of year 9, after which he or she must serve a cooling-off period of three consecutive years.
3. The two years off the engagement in years 4 and 7 do not constitute cooling-off as they do not add up to two consecutive years off required to achieve cooling-off for a KAP. So, the individual reaches five cumulative years on the engagement at the end of year 9, after which he or she must serve a cooling-off period of two consecutive years.
4. The individual has effectively served a cooling-off period of two consecutive years in years 4 and 5 (even though not required by the ICAP Code 2019 as he or she had not completed 7 years on the audit) and therefore could return in year 6 for a further 7-year period.

Combination of Roles

10. An individual has undertaken a combination of key audit partner roles on the audit of a listed company during the specified time-on period. How should the required time-on and cooling-off period be determined in those circumstances?

The number of required years off will be determined by the roles undertaken and the periods during which they were performed. In case, an individual serves an audit client in different roles, then he or she can serve such client for the higher of the time-on period as applicable on such different roles.

The applicable cooling off period will depend on the role (out of two or more than two roles) in which the individual has served the said client for maximum years during the applicable time-on period. In case the number of years served during the time on period in two different roles are equal, then the cooling off period will be higher of the two applicable to such roles.

However, paragraph 540.16 of the ICAP Code 2019 requires that if an individual has acted in a combination of engagement partner and engagement quality control review roles for four or more cumulative years during the time-on period, the cooling-off period shall:

- (a) As an exception to paragraph R540.15, be five consecutive years where the individual has been the engagement partner for three or more years; or
- (b) Be three consecutive years in the case of any other combination.

Further, for combination of key audit partner roles other than those addressed in paragraphs R540.14 to R540.16, the cooling-off period shall be two consecutive years (paragraph 540.17).

This is illustrated in the table below. For the purposes of the table, “KAP” refers to an individual who was neither the engagement partner nor the individual responsible for the engagement quality control review. For simplicity, breaks in service (covered in Q7) are ignored.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Cooling-off Period	Note
KAP	KAP	KAP	EP	EP	EP	EP	5 consecutive years	(1)
KAP	KAP	KAP	EQCR	EQCR	EQCR	EQCR	3 consecutive years	(2)
EP	EP	EP	KAP	KAP	KAP	KAP	2 consecutive years	(3)
EQCR	EQCR	EQCR	EQCR	EP	EP	EP	5 consecutive years	(4)
EQCR	EQCR	EQCR	EQCR	EQCR	EP	EP	3 consecutive years	(5)
EP	EP	KAP	KAP	KAP	EP	EP	5 consecutive years	(1)

Notes:

1. As the individual has served on the audit engagement for a total of seven cumulative years in a combination of roles during which he or she was the EP for four or more years, the individual must serve a cooling-off period of five consecutive years before he or she can return to the audit engagement (see paragraph R540.14).
2. As the individual has served on the audit engagement for a total of seven cumulative years in a combination of roles during which he or she was the EQCR for four or more years, the individual must serve a cooling-off period of three consecutive years before he or she can return to the audit engagement (see paragraph R540.15).
3. The individual has served on the audit engagement for a total of seven cumulative years but has not served as the EP or the EQCR for at least four of those seven years. Accordingly, the individual must serve a cooling-off period of two consecutive years before he or she can return to the engagement (see paragraph R540.17).
4. The individual has served on the audit engagement for a total of seven cumulative years in a combination of EP and EQCR roles during which he or she was the EP for three years, the individual must serve a cooling-off period of five consecutive years before he or she can return to the audit engagement (see paragraph R540.16(a)).

5. As the individual has served on the audit engagement for a total of seven cumulative years in a combination of EP and EQCR roles but was the EP for less than three years, the individual must serve a cooling-off period of three consecutive years before he or she can return to the audit engagement (see paragraph R540.16(b)).

A full analysis of the possible combinations and the determination of the required time-on and cooling-off period is included in the **Appendix**.

Other

Concurrent Audits for more than one Financial Statements Period

11. A firm accepts an audit of a listed company that had previously been audited by another firm. In the course of auditing the current period's financial statements, it was determined that the newly engaged firm should re-audit the prior two periods. For the purposes of the partner rotation provisions of the ICAP Code 2019, does this engagement constitute one year or three years of service by the key audit partners?

As the audits are undertaken concurrently, the familiarity threat would not be significantly different than if the firm had performed only the first year audit of the entity as a new audit client. Accordingly, this engagement would constitute one year of service for the purposes of determining when the individuals would need to rotate.

Audits of Financial Statements for Periods other than 12 Months

12. A firm audits an eighteen-month period for a listed company due to a change in the company's financial year-end. Does the engagement partner's service constitute one year for the purposes of partner rotation?

Yes, it would be considered as one year.

13. Due to a change in accounting period, a firm audits two sets of financial statements for a listed company, one covering a six-month period and the other the subsequent twelve-month period. Would the engagement partner's service constitute one or two years for the purposes of partner rotation?

It depends on the timing of the execution of the audits. If they are carried out concurrently, the two engagements would constitute one year of service. The familiarity threat would not be different than if the engagement partner had served on the audit of the combined 18-month period as one engagement.

If, however, the two audit engagements are not carried out concurrently, they would be considered as two years of service.

Manager Becoming a Key Audit Partner

14. A manager served on the audit engagement team for a listed company audit client for five years before being promoted to partner. How many years may he or she serve on the engagement as a key audit partner for that audit client?

The rotation requirements in the ICAP Code 2019 apply to time spent as a key audit partner, therefore, such individual may serve seven years as a key audit partner. However, the general provisions in the ICAP Code 2019 indicate that in evaluating the threat created by long association, the overall length of an individual's association with the client, how long the individual has been on the engagement team and the roles that he or she has played should be taken into account (see paragraph 540.3 A3). A firm may decide to rotate such

individual before the end of the seven-year period (or to serve a period off the engagement before re-joining the audit engagement team as a key audit partner) on the basis of its evaluation of familiarity threat.

Transition to New Provisions

[Note: Q15-Q17 below illustrate different transition scenarios with respect to an engagement partner. The same circumstances could arise with respect to an engagement quality control reviewer]

Cooling-off Period

- 15. The engagement partner for the audit of a listed company served for five cumulative years in that role with the completion of the calendar year 2017 audit. The individual subsequently did not participate in the 2018 and 2019 audits. Would that individual be able to come back as engagement partner for the 2020 audit for a new five-year term?**

Yes, he or she can come back as engagement partner for the 2020 audit for a new five-year time-on period. As such an individual has completed the cooling off period of two years as required under the previous ICAP Code 2015 which is applicable for audits of financial statements for periods ending on or before June 30, 2020.

The requirement of cooling off period of five years as per ICAP Code 2019 is applicable for audits of financial statements for periods beginning on or after July 01, 2020.

- 16. The engagement partner for the audit of a listed company served for five cumulative years in that role with the completion of the financial year 2019 audit. How long should the individual cool off?**

The requirement of cooling off period of two years as per previous Code 2015 is applicable till June 30, 2020 and thereafter requirement of cooling off period of five years as per ICAP Code 2019 becomes applicable. As the individual has not completed two year's cooling off period till June, 30, 2020, therefore, he or she needs to complete a cooling off period of five years and can again be engagement partner for a new five-year term with the 2025 audit.

- 17. The engagement partner for the audit of a listed company served for three years in that role with the completion of the financial year 2019 audit. The individual does not intend to participate in the 2020 audit. Would that individual be able to come back as engagement partner for the 2021 audit for a new five-year term?**

The individual can serve as engagement partner for only an additional two years (i.e., for the 2021 and 2022 audits) to complete the cumulative five-year time-on period. He or she would then need to cool off for five consecutive years from the 2023 audit and then may come back as engagement partner for a new five-year time-on period.

Alternatively, the individual could remain off the engagement for the 2021 to 2024 audits, reaching the five consecutive years cooling-off period applicable to engagement partners, and then come back as engagement partner for a new five-year time-on period from 2025.

Additional Restrictions on activities during the Cooling-off Period

18. The 2019 was the seventh year an individual had served as a key audit partner on the audit of a listed company. The individual then commences a cooling-off period starting with the 2020 audit. How should the provision regarding additional restrictions on activities during the cooling-off period be applied?

Paragraph R540.20 of the ICAP Code 2019 explains the restrictions on activities during the cooling-off period. For the duration of the relevant cooling-off period, the individual shall not:

- (a) Be an engagement team member or provide quality control for the audit engagement;
- (b) Consult with the engagement team or the client regarding technical or industry-specific issues, transactions or events affecting the audit engagement (other than discussions with the engagement team limited to work undertaken or conclusions reached in the last year of the individual's time-on period where this remains relevant to the audit);
- (c) Be responsible for leading or coordinating the professional services provided by the firm or a network firm to the audit client, or overseeing the relationship of the firm or a network firm with the audit client; or
- (d) Undertake any other role or activity not referred to above with respect to the audit client, including the provision of non-assurance services that would result in the individual:
 - i. Having significant or frequent interaction with senior management or those charged with governance; or
 - ii. Exerting direct influence on the outcome of the audit engagement.

19. An individual has served seven cumulative years as a key audit partner on the audit of a listed company and has entered a cooling-off period as required by the ICAP Code 2019. The firm subsequently determines that the individual will not return to the audit engagement at the end of the cooling-off period. Would the individual be permitted to move into a role in which he or she provides non-assurance services to the entity which would involve significant contact with management during the cooling-off period?

Such individual is prohibited, under paragraph R540.20(d), from undertaking any role or activity, including the provision of non-assurance services, to the entity during the cooling-off period in which such individual may:

- (a) Have significant or frequent interaction with senior management or TCWG; or
- (b) Exert direct influence on the outcome of the audit engagement.

Other Resources

For further context on auditor's rotation, IESBA Staff Questions and Answers on 'Long Association of Personnel with an Audit Client' can be referred at: <https://www.ethicsboard.org/news-events/2019-05/iesba-staff-release-updated-faqs-long-association>

Application of Provisions Regarding Service in a Combination of Roles

Number of Years During Time-on Period			Cooling-off (Years)	Sec. 540 Para Ref.
Engagement Partner	Engagement Quality Control Reviewer	Other Key Audit Partner		
5	-	-	5	R540.11
-	7	-	3	R540.12
-	-	7	2	R540.13
4	3	-	5	R540.14
4	2	1	5	R540.14
4	1	2	5	R540.14
4	-	3	5	R540.14
3	4	-	5	R540.16(a)
3	3	1	5	R540.16(a)
3	2	2	5	R540.16(a)
3	1	3	5	R540.16(a)
3	-	4	2	R540.17
2	5	-	3	R540.16(b)
2	4	1	3	R540.16(b)
2	3	2	3	R540.16(b)
2	2	3	3	R540.16(b)
2	1	4	2	R540.17
2	-	5	2	R540.17
1	6	-	3	R540.15
1	5	1	3	R540.15
1	4	2	3	R540.15
1	3	3	3	R540.16(b)
1	2	4	2	R540.17
1	1	5	2	R540.17
1	-	6	2	R540.17
-	6	1	3	R540.15
-	5	2	3	R540.15
-	4	3	3	R540.15
-	3	4	2	R540.17
-	2	5	2	R540.17
-	1	6	2	R540.17

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