

**CHANGE TO THE DEFINITION OF “ENGAGEMENT TEAM”  
IN THE CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS**

## Definitions

The following revised definition of the term “engagement team” will replace the existing definition of the same term in the Definitions section of the Code:

Engagement team—All partners and staff performing the engagement, and any individuals engaged by the firm or a network firm who perform assurance procedures on the engagement. This excludes external experts engaged by the firm or by a network firm.

The term “engagement team” also excludes individuals within the client’s internal audit function who provide direct assistance on an audit engagement when the external auditor complies with the requirements of SLAuS 610 , *Using the Work of Internal Auditors*.<sup>1</sup>

---

<sup>1</sup> SLAuS 610 establishes limits on the use of direct assistance. It also acknowledges that the external auditor may be prohibited by law or regulation from obtaining direct assistance from internal auditors. Therefore, the use of direct assistance is restricted to situations where it is permitted.