

IESBA Provision	Summary	Comments
Professional Appointment (§ 210)	Ethical considerations related to the acceptance and continuance of client engagements and responsibilities of successor/predecessor accountants.	Addressed specifically in the AICPA audit/attest literature, including Statement on Quality Controls Standards no. 7, <i>A Firm's System of Quality Control</i> (para. 27–34). Rule 102, <i>Integrity and Objectivity</i> , Rule 201-A, <i>Competence</i> . Rule 5

s or transactions by of a company or an not an existing	would apply in these situations.		circumstances or on behalf of an entity that is a client.
decisions related to	Rule 102, <i>Integrity and</i>	Custody of Assets (§	Ethical con