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APESB issues revised guidance on Australian audit partner and sustainability assurance leader rotation requirements

The Accounting Professional & Ethical Standards Board Limited (APESB) has today issued revised guidance on Australian audit partner and sustainability assurance leader rotation requirements. The resource provides practical assistance to Members and assurance practitioners in applying the independence requirements in APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code).

The publication, *Audit Partner and Sustainability Assurance Leader Rotation Requirements in Australia – Technical Staff Questions & Answers (Third Edition)*, explains the long association requirements in the Code. It also reflects the new rotation requirements for sustainability assurance engagements subject to the new Part 5 of the Code, effective from 1 January 2026, as well as the *Corporations Act 2001*.

This third edition is designed to help practitioners apply the long association provisions consistently, maintain independence and support the delivery of high-quality assurance services that promote public trust.

The revised Q&A includes new practical scenarios and additional guidance covering:

- sustainability assurance engagements subject to Part 5 of the Code;
- how the Code interacts with the rotation requirements in the *Corporations Act 2001*; and
- rotation requirements where multiple assurance engagements are provided to the same client.

Audit Partner and Sustainability Assurance Leader Rotation Requirements in Australia – Technical Staff Questions & Answers (Third Edition) is available to download from the APESB website at www.apesb.org.au.

Authority of the Code

Stakeholders should refer to the relevant provisions of the Code to fully understand the long-association requirements. This guidance publication does not amend or override the Code, the text of which alone is authoritative, and is not a substitute for reading the Code.

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