You can find these new and other Q&As here:

- **Ethics Online Library** — Look for *Ethics Questions and Answers* to discover a range of topics from independence to records requests and more.
- **AICPA Technical Questions and Answers** — In addition to ethics Q&As, this resource has an array of technical content for auditing and accounting, financial reporting, compilation, and review standards.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you’d like to see the definitions, you can find them in “Definitions” ([ET sec. 0.400](#)).

.06 An engagement quality reviewer (EQR) is considered a member of the engagement team for independence purposes

*Inquiry* — The AICPA Statements on Quality Management Standards state that the engagement quality reviewer is not a member of the engagement team. However, the definition of *attest engagement team* in the AICPA Code of Professional Conduct (code) includes concurring and engagement quality reviewers. Why does the code include them as a member of the *attest engagement team*?

*Reply* — The code uses the term *attest engagement team* to identify members who are subject to the “Independence Rule” ([ET sec. 1.200.001](#)) and its related interpretations. Accordingly, by including concurring and engagement quality reviewers in this definition, the code requires they maintain the same level of independence as those on the engagement team.