

ERRATUM

This is a record of editorial amendments, made to the 2019 FRC Ethical Standard to ensure consistency of language and application. Amendments to the text of the standard will be made in the 2020 version of Standards and Guidance to be issued in June 2020. Amendments are shown in mark-up form.

Ethical Standard Paragraph 4.5

- 4.5 Fees for the provision of *engagements*, non-audit and audit-related services to *an entity relevant to an engagement*, ~~its UK parent undertaking, and any worldwide controlled undertaking~~ shall not be contingent fees.