

## AGENDA PAPER

**Item Number:** 13  
**Date of Meeting:** 14 October 2014  
**Subject:** Annual review of APES 215 *Forensic Accounting Services*

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**Action Required**       **For Discussion**       **For Information Only**

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### Purpose

In accordance with Accounting Professional & Ethical Standards Board's (APESB) constitution, an annual review of APES 215 *Forensic Accounting Services* (APES 215) is performed to identify and resolve any issues identified by stakeholders.

### Background

APESB issued APES 215 *Forensic Accounting Services* in December 2008 and the revised APES 215 in December 2013 with an effective date of 1 April 2014.

### Consideration of Issues

APESB Technical Staff have completed the following procedures to identify any issues associated with APES 215:

- Consulted with the Professional Bodies to identify whether Members or other stakeholders have raised any issues with the Professional Bodies in respect of APES 215;
- Reviewed the APESB Issues Register to identify whether stakeholders have reported any matters in relation to APES 215; and
- Performed an internal technical review of APES 215.

The issues identified as a result of completion of the above procedures have been addressed in the attached Annual Review Report.

### Staff Recommendations

The Board note the Annual Review of APES 215 *Forensic Accounting Services*.

**Material presented**

- Agenda Item 13 (a) – Annual Review of APES 215 *Forensic Accounting Services*

**Authors:** Saras Shanmugam  
Margareth Lioe

**Date:** 30 September 2014