

## AGENDA PAPER

**Item Number:** 15

**Date of Meeting:** 14 October 2014

**Subject:** Project Proposal to update APES 110 *Code of Ethics for Professional Accountants* due to revisions to the IESBA Code

---

**Action Required**

**For Discussion**

**For Information Only**

---

### **Purpose**

To obtain Board approval to commence a project to update APES 110 *Code of Ethics for Professional Accountants* due to revisions to the IESBA Code.

### **Background**

Refer attached project proposal.

### **Consideration of Issues**

Refer attached project proposal.

### **Staff Recommendations**

The Board approve the project proposal to commence a project to update APES 110 *Code of Ethics for Professional Accountants* once the revisions to the IESBA's Code are finalised.

### **Materials Presented**

Agenda Item 15 (a) Project Proposal to update APES 110 *Code of Ethics for Professional Accountants* due to revisions to the IESBA Code

**Author:** Margareth Lioe

**Date:** 2 October 2014