

AGENDA PAPER

Item Number: 10.6
Date of Meeting: 7 September 2009
Subject: Six monthly review of APES 315 *Compilation of Financial Information*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution a six monthly review of APES 315 *Compilation of Financial Information* needs to be performed to identify and resolve issues identified by stakeholders.

Background

APESB issued APES 315 *Compilation of Financial Information* in July 2008 with an effective date of 1 January 2009. APES 315 replaced APS 9: *Statement on Compilation of Financial Reports*.

Consideration of Issues

Refer attached 6 monthly review.

Staff Recommendation

The Board consider the six monthly review of APES 315 *Compilation of Financial Information* and adopt the proposed recommendations.

Authors: Channa Wijesinghe
Rozelle Azad

Date: 24th August 2009