Accounting Professional & Ethical Standards Board received the following submission from Erik Hopp on behalf of the Institute of Public Accountants (IPA) via email at 11.26am on 8 June 2021:

"IPA is supportive of the revisions to GN 30 which are necessary given the recent amendments made to APES 305".

As this submission was received after the Board Papers for Agenda Item 3 *Proposed revised APES GN 30 Outsourced Services* for the 10 June 2021 were prepared and distributed by Technical Staff, the IPA submission was read in full to the Board at that meeting.