



Accounting Professional and Ethical Standards Board (APESB) seeks feedback from entities that engage auditors, those charged with governance and users of financial statements, through a survey to ascertain the extent to which non-assurance services provided by an auditor impact the perceptions of an auditor's independence.

The survey can be completed in approximately 10 minutes, and responses to the survey can be made up until **17 December 2021**.

In Australia, there are requirements in APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* to address an auditor's independence. These requirements are summarised in the APESB Publication '[APES 110 Code Prohibitions applicable to Auditors for all Audit and Review Engagements](#)'.

APESB is reviewing the current requirements in light of two related developments:

- The International Ethics Standards Board for Accountants (IESBA) strengthened the [non-assurance services](#) provisions in the international Code in April 2021.
- [Recommendations from a Parliamentary Joint Committee](#) on Corporations and Financial Services inquiry (PJC Inquiry) into the regulation of auditing in Australia issued in November 2020 (and awaiting the Federal Government's response).

Start the survey at the following link: <https://www.surveymonkey.com/r/W3DNMSS>.