

Technical Update

26 September 2008

APESB issues APES 210 Conformity with Auditing and Assurance Standards to replace APES 410

The Accounting Professional & Ethical Standards Board (APESB) has announced the issue of APES 210 *Conformity with Auditing and Assurance Standards* (APES 210) to replace APES 410 of the same name.

| Professional standard to be withdrawn | Replacement standard |
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| APES 410 <i>Conformity with Auditing and Assurance Standards</i> | APES 210 <i>Conformity with Auditing and Assurance Standards</i> |

APES 210 will be effective from 30th September 2008. APES 210 has retained the mandatory professional obligation that all members of the professional accounting bodies must comply with auditing and assurance standards.

Copies of the replacement standard and the basis for conclusions are available from the APESB website: www.apesb.org.au

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