

Review of Submissions - General Comments  
Exposure Draft 03/23: Proposed Guidance Note: APES GN 30 Outsourced Services

*This table excludes minor editorial changes.*

Item No.	Paragraph No. in ED	Respondent	Respondents' Comments	Change made to standard?
1	N/A	CA ANZ	<p><b>Proposed Guidance Note: GN 30 Outsourced Services (the Guidance Note) (GN 30)</b></p> <p>Chartered Accountants Australia and New Zealand (CA ANZ) appreciates the opportunity to provide comment on the above-mentioned Exposure Draft issued by the Accounting Professional and Ethical Standards Board (APESB).</p>	No
2	N/A	IPA	<p><b>Re: Exposure Draft 03/23 Proposed Guidance Note APES GN 30 Outsourced Services</b></p> <p>Thank you for the opportunity to comment on Exposure Draft 03/23.</p>	No
3	N/A	CA ANZ	<p>CA ANZ supports the proposed amendments to the Guidance Note which include quality management conforming amendments and recommendations arising from the Post Implementation Review of GN 30 (PIR). CA ANZ supports further explanation and clarification of 'geographical location' relating to outsourced services and the inclusion of a new Example 5 in Appendix 1 addressing contractual employment and supervisory issues when determining whether an arrangement is an outsourced service.</p>	No
4	N/A	IPA	<p>IPA is supportive of the range of proposed amendments to address the two matters identified in the Board's post-implementation review of APES 305 and APES GN 30 and to incorporate quality management related conforming amendments arising from changes made to APES 320 <i>Quality Managements for Firms that provide Non-Assurance Services</i> and ASQM 1 <i>Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements</i>.</p> <p>IPA also supports the proposal that the amendments will be effective from the date of issue.</p>	No
5	N/A	CA ANZ	<p><b>Appendix 1</b> provides more information about CA ANZ. Should you have any questions about the matters raised in this submission or wish to discuss them further, please contact Josephine Haste CA, <a href="mailto:josephine.haste@charteredaccountantsanz.com">josephine.haste@charteredaccountantsanz.com</a>.</p>	No
6	N/A	IPA	<p>If you have any queries with respect to our comments or require further information, please don't hesitate to contact Erik Hopp at <a href="mailto:erik.hopp@publicaccountants.org.au">erik.hopp@publicaccountants.org.au</a> or on 03 8665 3144.</p>	No

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7	N/A	CA ANZ	<p><b>Appendix 1</b></p> <p><b>About Chartered Accountants Australia and New Zealand</b></p> <p>Chartered Accountants Australia and New Zealand (CA ANZ) represents 131,673 financial professionals, supporting them to make a difference to the businesses, organisations and communities in which they work and live. Chartered Accountants are known as Difference Makers. The depth and breadth of their expertise helps them to see the big picture and chart the best course of action.</p> <p>CA ANZ promotes the Chartered Accountant (CA) designation and high ethical standards, delivers world-class services and life-long education to members and advocates for the public good. We protect the reputation of the designation by ensuring members continue to comply with a code of ethics, backed by a robust discipline process. We also monitor Chartered Accountants who offer services directly to the public.</p> <p>Our flagship CA Program, the pathway to becoming a Chartered Accountant, combines rigorous education with mentored practical experience. Ongoing professional development helps members shape business decisions and remain relevant in a changing world.</p> <p>We actively engage with governments, regulators and standard-setters on behalf of members and the profession to advocate boldly in the public good. Our thought leadership promotes prosperity in Australia and New Zealand.</p> <p>Our support of the profession extends to affiliations with international accounting organisations.</p> <p>We are a member of the International Federation of Accountants and are connected globally through Chartered Accountants Worldwide and the Global Accounting Alliance. Chartered Accountants Worldwide brings together members of 15 chartered accounting institutes to create a community of more than 1.8 million Chartered Accountants and students in more than 190 countries. CA ANZ is a founding member of the Global Accounting Alliance which is made up of 10 leading accounting bodies that together promote quality services, share information and collaborate on important international issues.</p> <p>We have a strategic alliance with the Association of Chartered Certified Accountants. The alliance represents more than 870,000 current and next generation accounting professionals across 179 countries and is one of the largest accounting alliances in the world providing the full range of accounting qualifications.</p>	No

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			We employ more than 500 talented people across Australia, New Zealand, Singapore, Malaysia, Hong Kong and the United Kingdom.	
8	N/A	IPA	<p><b>About the IPA</b></p> <p>The IPA is one of the three professional accounting bodies in Australia with over 50,000 members and students in Australia and in over 100 countries. Approximately three-quarters of our members either work in or are advisers to the small business and SME sectors. In 2023, the IPA celebrates its centenary year and looks forward to contributing to the future prosperity of our members and the profession.</p>	No

## RESPONDENTS

1	CA ANZ	Chartered Accountants Australia and New Zealand
2	IPA	Institute of Public Accountants