

AGENDA PAPER

Item Number: 4
Date of Meeting: 27 August 2013
Subject: Six month review of APES 325 *Risk Management for Firms*

Action Required **For Discussion** **For Information Only**

Purpose

In accordance with APESB's constitution, a six month review of APES 325 *Risk Management for Firms* is required in order to identify and resolve any issues identified by stakeholders.

Background

Accounting Professional and Ethical Standards Board (APESB) issued APES 325 *Risk Management for Firms* in December 2011 with an effective date of 1 January 2013.

Consideration of Issues

To date no issues have been reported by stakeholders in respect of APES 325.

Staff Recommendations

The Board note the Six Month Review of APES 325 *Risk Management for Firms*.

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Date: 12 August 2013