

## AGENDA PAPER

**Item Number:** 15 (c)  
**Date of Meeting:** 14 June 2018  
**Subject:** Annual review of APES 315 *Compilation of Financial Information* (APES 315)

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Action required     For discussion     For noting     For information

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### Purpose

In accordance with APESB's constitution, an annual review of APES 315 has been performed to identify and resolve any issues identified by stakeholders.

### Background

APESB originally issued APES 315 in July 2008. APES 315 was then revised in November 2009 and February 2015. APES 315 was last revised in March 2017 with an effective date of 1 July 2017.

### Consideration of Issues

APESB Technical Staff have completed the following procedures to identify any issues associated with APES 315:

- Consulted with the Professional Bodies to identify whether Members or other stakeholders have raised any issues in respect of APES 315;
- Reviewed the APESB Issues Register for any reported matters for APES 315;
- Performed an internal technical review of APES 315 including considering the technological neutrality of the Standard; and
- Considered the results of the Quality Reviews conducted by the Professional Bodies in respect of APES 315.

No issues have been identified as a result of performing the above procedures.

### Staff Recommendation

That the Board note the annual review of APES 315.

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**Date:** 22 May 2018