

Tabled at meeting  
10 November 2008



## AGENDA PAPER

Item Number: 9.1 - Addendum  
Date of Meeting: 10 November 2008  
Subject: APES 215 Forensic Accounting Services

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### Purpose

To provide amendments to the Agenda papers issued in respect of Agenda item 9.1. Noted below is a further option for the Board to consider in respect of paragraph 5.7 of APES 215.

### Paragraph 5.7(i) – Option 3

- i) the significant assumptions upon which the opinions are based and the following matters in respect of each significant assumption:
- i) whether the Member was instructed to make the assumption or whether the Member chose to make the assumption; and
  - ii) if the Member chose to make the assumption, then the reason why the Member made that choice;
- (j) if the Member considers that an opinion of the Member may be misleading because a significant assumption may be misleading, or for any other reason, then a statement to that effect;

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