



## **MAPPING TABLE**

**ED ~~XX~~/21 APES 320 *Quality Management for Firms* (June 2021) compared with APES 320 *Quality Control for Firms* (September 2019)**

**Prepared by the Technical Staff of APESB**

### **Note to Stakeholders**

This Mapping Table is a supplement to, and not part of, APES 320. It has been prepared by Technical Staff of APESB to assist users of APES 320 navigate to the corresponding provisions in the extant APES 320.

The Mapping Table sets out the provision numbers in the proposed revised APES 320 and links it to the relevant reference number in the extant APES 320. Comments are included where necessary to explain the nature of the changes.

Proposed APES 320 (June 2021)	Extant APES 320 (September 2019)	High level summary of changes (excluding minor editorials and changes to paragraph references within paragraphs resulting from new numbering system in the proposed reissued APES 320)
<b>Note that paragraphs are presented in the order of the proposed reissued APES 320 (June 2021)</b>		
<b>APES 320 Quality Management for Firms</b>		
<b>1. Scope and Application</b>	<b>1. Scope and Application</b>	<b>No change</b>
1.1	1.1	Amended system of quality control to System of Quality Management and reordered Relevant Ethical Requirements, other Professional Standards and applicable legal and regulatory requirements.
1.2	1.2	Noting that APES 320 has been reissued and that Firms are required to incorporate appropriate amendments to their systems by 1 January 2023 to establish a System of Quality Management.
1.3	1.3	Change of system of quality control to System of Quality Management and noting that the standard includes paragraphs which include considerations specific to smaller firms on how this Standard is scalable.
<b>1.4</b>	<b>1.4</b>	No change
<b>1.5</b>	<b>1.5</b>	No change
<b>1.6</b>	<b>1.6</b>	No change
1.7	1.7	No change
1.8	1.8	No change
1.9	1.9	No change
1.10	1.10	Paragraph amended to highlight that: - Firms that provide non-assurance services are required to comply with APES 320; and - Assurance Practices within Firms are required to comply with the quality management standards issued by the AUASB being ASQM 1 – <i>Quality Management for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, Other Assurance Engagements and Related Services Engagements</i> (ASQM 1) and ASQM 2 – <i>Engagement Quality Reviews</i> (ASQM 2). - Referring to Appendix 1 flow chart illustrating the quality management standards that apply.
-	1.11	Paragraph removed as more relevant to Assurance Practices and is outside the scope of reissued APES 320.
1.11	1.12	No change
<b>2. Definitions</b>	<b>2. Definitions</b>	<b>No change</b>
<b>Assurance Engagement</b>	AUST 2.1 (a)	Definition amended to align to the definition in <i>Amendments to Part 4B of APES 110 Code of Ethics for Professional Accountants (including Independence Standards)</i> issued in September 2020.
<b>Assurance Practice</b>	AUST 2.1 (b)	No change
<b>AUASB</b>	-	New definition for use of defined term in Section 1 <i>Scope and Application</i> and definition of Assurance Engagement.
<b>Client</b>	AUST 2.1 (c)	No change
<b>Code</b>	AUST 2.1 (d)	No change
-	2. (a)	Definition of Date of Report removed as longer used within the Standard due to other changes.
<b>Engagement</b>	AUST 2.1 (e)	No change
<b>Engagement Documentation</b>	2. (b)	No change
<b>Engagement Partner</b>	AUST 2.1 (f)	Removed reference to public sector audit organisation & Auditor-General delegations as that relates to Assurance Practices.

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<b>Note that paragraphs are presented in the order of the proposed reissued APES 320 (June 2021)</b>		
<b>Engagement Quality Review</b>	2. (c)	Amended from Engagement Quality Control Review to Engagement Quality Review. New definition aligns to proposed definition in APESB's ED 02/21 <i>Proposed Amendments to APES 110 Code of Ethics for Professional Accountants (including Independence Standards) Addressing the Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers</i> and ASQM 1 issued by AUASB.
<b>Engagement Quality Reviewer</b>	2. (d)	Amended from Engagement Quality Control Review to Engagement Quality Review. New definition aligns to proposed definition in APESB's ED 02/21 <i>Proposed Amendments to APES 110 Code of Ethics for Professional Accountants (including Independence Standards) Addressing the Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers</i> and ASQM 1 issued by AUASB.
<b>Engagement Team</b>	2. (e)	Footnote removed which refers to differences in the definition to the International equivalent as it does not include a reference to internal audit function and Auditing and Assurance Standard ASA 610 <i>Using the Work of Internal Auditors</i> (November 2013) as this relates to Assurance Practices and is outside the scope of reissued APES 320. This definition is aligned to the Code.
<b>Firm</b>	2. (f)	No change
<b>Independence</b>	AUST 2.1 (g)	No change
<b>Inspection</b>	2. (g)	Change from quality control policies and procedures to quality management policies and procedures.
-	AUST 2.1 (h)	Definition of Key Audit Partner removed as no longer used within the Standard due to other changes.
-	2. (h)	Definition of Listed Entity removed as no longer used within the Standard due to other changes.
<b>Member</b>	AUST 2.1 (i)	No change
<b>Member in Business</b>	-	Definition added from the Code due to inclusion of requirement in paragraph 8.7(a)(ii) for Members in Business (including employment relationships of Members in Public Practice) to comply with Section 260 <i>Responding to Non-Compliance with Laws and Regulations</i> of the Code.
<b>Member in Public Practice</b>	AUST 2.1 (j)	No change
<b>Monitoring</b>	2. (i)	Amended references to system of quality control to System of Quality Management.
<b>Network</b>	2. (j)	No change
<b>Network Firm</b>	2. (k)	No change
<b>Partner</b>	2. (l)	No change
<b>Personnel</b>	2. (m)	No change
<b>Professional Activity</b>	AUST 2.1 (k)	No change
<b>Professional Bodies</b>	AUST 2.1 (l)	No change
<b>Professional Services</b>	AUST 2.1 (m)	No change
<b>Professional Standards</b>	AUST 2.1 (n)	No change
<b>Public Document</b>	-	Definition added from APES 345 <i>Reporting on Prospective Financial Information prepared in connection with a Public Document</i> and APES 350 <i>Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document</i> due to inclusion of guidance material in proposed paragraph 10.13 of criteria for determining which Engagements are high risk and subject to an Engagement Quality Review under proposed requirement in proposed paragraph 10.12.
<b>Reasonable Assurance</b>	2. (n)	No change
<b>Relevant Ethical Requirements</b>	2. (o)	Amended reference from 'Parts 1 and 3 and, if applicable, Part 4A or 4B of the Code' to 'provisions of the Code'.

Proposed APES 320 (June 2021)	Extant APES 320 (September 2019)	High level summary of changes (excluding minor editorials and changes to paragraph references within paragraphs resulting from new numbering system in the proposed reissued APES 320)
<b>Note that paragraphs are presented in the order of the proposed reissued APES 320 (June 2021)</b>		
<i>Service Provider</i>	-	New definition aligned to ASQM 1.
<i>Staff</i>	2. (p)	No change
<i>Suitably Qualified External Person</i>	2. (q)	Change reference to quality control services to quality management services.
<i>System(s) of Quality Management</i>	-	New definition modelled on ASQM 1, however, aligned to the requirement in paragraph 3.1 of reissued APES 320.
<i>Those Charged with Governance</i>	-	New definition aligned to the Code.
<b>3. Firm's responsibilities for Systems of Quality Management</b>	<b>Objective</b>	<b>Added section number and renamed heading as the objective is set out in paragraph 1.1</b>
3.1	3	Amended system of quality control to System of Quality Management and added Relevant Ethical Requirements, so reads 'Relevant Ethical Requirements, other Professional Standards and applicable legal and regulatory requirements' to be consistent with paragraph 1.1.
3.2	4	Amended system of quality control to System of Quality Management and paragraph 3 to paragraph 1.1.
3.3	-	New paragraph including cross reference to APES 325 <i>Risk Management for Firms</i> (APES 325) and that policies and procedures developed in accordance with APES 320 should be embedded within the risk management framework required under APES 325 which will facilitate compliance with both standards.
3.4	-	New paragraph highlighting that the public interest is served by the consistent performance of quality Engagements which is based on elements of paragraph 15 of ASQM 1 and amending 'The design, implementation and operation of the system of quality management' to 'Establishing and maintaining the System of Quality Management'.
3.5	5	No change
3.6	-	New requirement paragraph that the Firm remains responsible for the System of Quality Management and must not allow compliance with Network requirements to contravene this Standard. Paragraph is based on last part of paragraph 48 in ASQM 1.
3.7	AUST 5.1	Amended quality control to quality management.
<b>4. Applying and complying with relevant requirements</b>	<b>Applying and complying with relevant requirements</b>	<b>Added section number</b>
4.1	6	Amended 'responsible for establishing and maintaining the Firm's system of quality control' to 'assigned ultimate responsibility and accountability or operational responsibility for the Firm's System of Quality Management' to align to other requirements regarding responsibility for the system.
4.2	7	Amended to align to paragraph 17 of ASQM 1 to emphasise about relevance of requirements to the Firm or its Engagement.
4.3	9	Amended paragraph to not requirements are designed to enable a Firm to implement a System of Quality Management and to achieve the objective in paragraph 1.1.
4.4	-	New application paragraph highlighting that a risk-based approach has been used to develop requirements in APES 320 and consistent with paragraph 4.3 Firms should consider if additional risks to achieving the objective of the Standard to be addressed.
4.5	-	New requirement paragraph based on paragraph 9 of ASQM 1 that the person assigned ultimate responsibility and accountability for the System of Quality Management must at least annually conclude whether the system is providing Reasonable Assurance that the requirement in paragraph 3.1 is being met.

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4.6	8	Removed reference to annual communication of Monitoring to Engagement Partners within a Firm and cross reference to paragraph 117 as this related to Assurance Practices and is outside the scope of reissued APES 320.
<b>5. Elements of the System of Quality Management</b>	<b>Elements of a system of quality control</b>	<b>Added section number and Amended control to Management</b>
5.1	10	Amended system of quality control to System of Quality Management and amended the elements as follows: - Leadership responsibility for quality within the Firm amended to Governance and Leadership; - Relevant Ethical Requirements amended to Professional Standards including Relevant Ethical Requirements; - Human resources amended to Resources; - New element Information and Communication added; and - Monitoring amended to Monitoring and remediation.
5.2	11	No change
5.3	12	Amended references to quality control to quality management and system of quality control to System of Quality Management.
5.4	13	No change
<b>6. Governance and Leadership</b>	<b>Leadership responsibilities for quality within a Firm</b>	<b>Added section number and renamed heading</b>
6.1	14	Added 'or the Firm's managing Partner (or equivalent)' and amended 'to assume ultimate responsibility for the Firm's system of quality control' to 'is assigned ultimate responsibility and accountability for the Firm's System of Quality Management' to align to other requirements in the Standard.
6.2	15	No change
6.3	16	No change
6.4	17	References to quality control amended to quality management and incorporate aspects of paragraphs 21 and 22 of ASQM 1 in respect of understanding assigned roles, being accountable and having a direct line of communication with the person with ultimate responsibility for the System of Quality Management.
6.5	18	References to quality control amended to quality management and paragraph enhanced to incorporate new aspects of paragraph 6.4.
<b>7. Professional Standards including Relevant Ethical Requirements</b>	<b>Relevant Ethical Requirements</b>	<b>Added section number and renamed heading</b>
7.1	19	Addition of specific policies and procedures designed to provide Reasonable Assurance that the Firm and Personnel comply with Professional Standards including Relevant Ethical Requirements. The policies and procedures are based on specified responses from paragraph 34 of ASQM 1 that are not covered elsewhere in APES 320 including: - identifying, evaluating and addressing threats; - identifying, communicating, evaluating and reporting of any breaches; - obtaining annual confirmation from Personnel of compliance with Relevant Ethical Requirements; and - for receiving, investigating and resolving complaints.
7.2	20	No change
7.3	21	Change of reference to the Code more broadly rather than Parts 3, 4A and 4B in extant APES 320.
7.4	22	Amended 'the leadership of the Firm' to 'the governance and leadership of the Firm'.

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7.5	23	Removed references to paragraphs 25, 26, 29 and 31 as these are relevant to Assurance Practices and is outside the scope of reissued APES 320.
7.6	24	Amended reference to 'required by Relevant Ethical Requirements' to 'required by Professional Standards including Relevant Ethical Requirements'.
-	25-37	Paragraphs removed as they relate to Assurance Practices and are outside the scope of reissued APES 320.
<b>8. Acceptance and continuance of Client relationships and specific Engagements</b>	<b>Acceptance and continuance of Client relationships and specific Engagements</b>	<b>Added section number</b>
8.1	38	No change
8.2	39	Amended Engagement Quality Control Review to Engagement Quality Review and dot points Amended to alpha-numeric list..
8.3	40	Amended to defined term Those Charged with Governance.
8.4	41	No change
8.5	42	No change
8.6	43	No change
8.7	44	Addition of subparagraph 8.7(a) that policies and procedures to include consideration of compliance with Sections 260 and 360 <i>Responding to Non-Compliance with Laws and Regulations</i> of the Code.
8.8	45	Amended to defined term Those Charged with Governance.
-	46	Paragraph removed as it relates to Assurance Practices and is outside the scope of reissued APES 320.
<b>9. Resources</b>	<b>Human Resources</b>	<b>Added section number and renamed heading</b>
<b>Human Resources</b>	-	Sub-heading added.
9.1	47	No change
9.2	48	No change
9.3	49	No change
9.4	50	No change
9.5	51	No change
9.6	52	No change
9.7	53	No change
9.8	54	Amended to defined term Those Charged with Governance.
9.9	55	No change
9.10	56	No change
9.11	57	Amended reference from quality control to quality management and dot points Amended to alpha-numeric list.
<b>Technology Resources</b>	-	Sub-heading and sub-section added.
9.12	-	New requirement for policies and procedures so that appropriate technological resources are obtained or developed, implemented, maintained and used to enable the operation of the System of Quality Management. Based on subparagraph 32(f) of ASQM 1.
9.13	-	New application material setting out elements of the IT environment, applications, infrastructure and processes. Based on paragraph A98 of ASQM 1.
9.14	-	New application material highlighting the technological resources relevant to the System of Quality Management and this Standard. Based on paragraph A99 of ASQM 1 except dot points amended to alpha-numeric list.
9.15	-	New application material for matters for Firms to consider in obtaining, developing, implementing and maintaining IT applications. Based on paragraph A100 of ASQM 1 except dot points amended to alpha-numeric list.

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9.16	-	New application material in relation to policies and procedures regarding prohibiting the use of an IT application before it has been approved by the Firm, or addressing circumstances when the Engagement Team uses the application before approval. Based on paragraph A101 of ASQM 1, however, reference to ASA 220 excluded.
<b>Intellectual Resources</b>	-	Sub-heading and sub-section added.
9.17	-	New requirement for policies and procedures so that appropriate intellectual resources are obtained or developed, implemented, maintained to enable the operation of the System of Quality Management. Based on subparagraph 32(g) of ASQM 1.
9.18	-	New application material in relation to examples of intellectual resources. Based on paragraph A102 of ASQM 1.
9.19	-	New application material in relation to intellectual resources that may be made available through technological resources. Based on paragraph A103 of ASQM 1.
9.20	-	New application material in relation to specific policies and procedures that Firms may establish relating to the use of intellectual resources and IT applications. Based on paragraph A104 of ASQM 1.
<b>Service Providers</b>	-	Sub-heading and sub-section added.
9.21	-	New requirement for policies and procedures so that human, technological or intellectual resources from Service Providers are appropriate for use in the System of Quality Management. Based on subparagraph 32(h) of ASQM 1.
9.22	-	New application material in relation to Firms remaining responsible for the System of Quality Management when using Service Providers and examples of resources from Service Providers. Based on paragraph A105 of ASQM 1 and adjusted for relevance to reissued APES 320.
9.23	-	New application material in relation to Firms considering the nature of resources provided by Service Providers, how and extent of use, in identifying and assessing appropriateness of such resources. Based on paragraph A106 of ASQM 1 and adjusted for relevance to reissued APES 320.
9.24	-	New application material in relation to matters for Firms to consider when determining whether resources from a Service Provider is appropriate for use in the System of Quality Management. Based on paragraph A107 of ASQM 1 and adjusted for relevance to reissued APES 320.
9.25	-	New application material in relation to Firms possibly having responsibility to take further action in using the resource from a Service Provider. Based on paragraph A108 of ASQM 1.
<b>10. Engagement Performance</b>	<b>Engagement Performance</b>	<b>Added section number</b>
10.1	58	New specific policies and procedures added to existing paragraph on: - Engagement Teams understand and fulfill responsibilities and Engagement Partners' overall responsibility for managing and achieving Engagement quality and are sufficiently and appropriately involved (based on paragraph 31(a) of ASQM 1); and - Engagement Teams exercise Professional Judgement and if applicable, professional scepticism (based on paragraph 31(c) of ASQM 1).
10.2	59	No change
10.3	60	No change
10.4	61	No change other than dot points amended to alpha-numeric list.
10.5	62	No change
10.6	63	No change
10.7	64	Subparagraph 64 (c) from extant APES 320 removed as it relates to Assurance Practices and is outside the scope of reissued APES 320.
10.8	65	No change
10.9	66	No change

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<b>Note that paragraphs are presented in the order of the proposed reissued APES 320 (June 2021)</b>		
10.10	67	No change
10.11	68	Amended reference from quality control to quality management and dot points changed to alpha-numeric list.
-	69-92	Paragraphs removed as they relate to Assurance Practices and are outside the scope of reissued APES 320 (except certain components and extracts as referred to below relating to paragraphs 10.12 to 10.15).
<b>Engagement Quality Review of High-Risk Engagements</b>	<b>Engagement Quality Control Review</b>	New sub-section dealing with Engagement Quality Reviews of high-risk Engagements. As noted above the majority of the material in extant APES 320 in respect of Engagement Quality Control Reviews has been removed.
10.12	-	New requirement paragraph (based on paragraph 70 of extant APES 320) that policies and procedures are established requiring Engagement Quality Reviews for appropriate high-risk Engagements and: - setting out criteria against which Engagements are reviewed to determine if an Engagement Quality Review should be performed; - requiring Engagement Quality Reviews for Engagements meeting the criteria in paragraph 10.13; and - setting out the appointment and eligibility of the Engagement Quality Reviewer and their responsibilities.
10.13	-	New application material (based on paragraph 71 of extant APES 320) setting out examples of the criteria for determining which Engagements are high-risk, including Engagements that include the preparation of a Public Document, and subject to Engagement Quality Reviews.
10.14	-	New requirement paragraph (based on paragraph 72 of extant APES 320) that policies and procedures are established setting out the nature, timing and extent of the an Engagement Quality Review including that the Engagement report not be dated until the completion of the Engagement Quality Review.
10.15	-	New application material that Firms may develop policies and procedures required for paragraphs 10.12 and 10.14 or base them on the requirements and application material in ASQM 2.
10.16	93	No change
10.17	94	Last sentence relating to audits removed as it relates to Assurance Practices and is outside the scope of reissued APES 320.
10.18	95	Last sentence relating to audits removed as it relates to Assurance Practices and is outside the scope of reissued APES 320.
10.19	96	No change
10.20	97	No change
10.21	98	No change other than dot points amended to alpha-numeric list.
10.22	99	No change
10.23	100	No change other than dot points amended to alpha-numeric list.
10.24	101	No change
10.25	102	No change
-	103	Paragraph removed as it is relevant to Assurance Practices and is outside the scope of reissued APES 320.
10.26	104	No change other than dot points amended to alpha-numeric list.
10.27	105	Removed reference Assurance Engagements and added that Engagement Documentation does not include the original source documents provided by Clients to provide greater clarity to Firms.
<b>11. Information and Communication</b>	-	<b>New Section added</b>



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<b>Note that paragraphs are presented in the order of the proposed reissued APES 320 (June 2021)</b>		
11.1	-	New requirement paragraph (based on paragraph 33 of ASQM 1) that policies and procedures are established that address obtaining, generating and using information about the System of Quality Management and communicating within the Firm and externally on a timely basis to enable the establishment and maintenance of the system. These policies and procedures include: - that the system identifies, captures, processes and maintains relevant and reliable information; - Firm culture recognises and reinforces the responsibility of Personnel to exchange information; - relevant and reliable information is exchanged throughout the Firm and the Engagement Team; and - relevant and reliable information is communicated with external parties.
11.2	-	New application material in relation to obtaining, generating or communicating information and that information and communication is pervasive to all elements of the System of Quality Management. Based on paragraph A109 of ASQM 1.
<u>The Firm's Information System</u>	-	Sub-heading and sub-section added.
11.3	-	New application material in relation to reliable and relevant information including information that is accurate, complete, timely and valid for the function and support of the System of Quality Management. Based on paragraph A110 of ASQM 1.
11.4	-	New application material in relation to identifying, capturing, processing and maintaining information via manual or IT elements. Based on paragraph A111 of ASQM 1.
<u>Considerations Specific to smaller Firms</u>	-	Sub-heading added.
11.5	-	New application material specific to smaller Firms which may not need rigorous policies and procedures in relation to specifying how information should be identified, captured, processed and maintained. Based on paragraph A111 of ASQM 1.
<u>Communication within the Firm</u>	-	Sub-heading and sub-section added.
11.6	-	New application material in relation to recognising and reinforcing the responsibility to exchange information within the Firm and provides examples of communication among the Firm, Personnel and Engagement Teams. Based on paragraph A112 of ASQM 1.
<u>Communication with External Parties</u>	-	Sub-heading and sub-section added.
<u>Communication to or within the Firm's Network and to Service Providers</u>	-	Sub-heading added.
11.7	-	New application material in relation to the Firm obtaining information from the Network, a Network Firm or a Service Provider that supports the System of Quality Management. Based on paragraph A113 of ASQM 1 except 'establishing and maintaining' used instead of 'the design, implementation and operation of'.
<u>Communication with others external to the Firm</u>	-	Sub-heading added.
11.8	-	New application material in relation to examples of when law, regulation or Professional Standards may require the Firm to communicate information to external parties. Based on paragraph A114 of ASQM 1 except used more specific reference to Section 360 <i>Responding to Non-Compliance with Laws and Regulations</i> of the Code and removed reference to transparency reports which relate to Assurance Practices and is outside of the scope of reissued APES 320.

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11.9	-	New application material in relation to examples of when Firm's may be precluded from communicating information externally. Based on paragraph A115 of ASQM 1 except added specific reference to Subsection 114 <i>Confidentiality</i> of the Code.
<b>12. Monitoring and remediation</b>	<b>Monitoring</b>	<b>Added section number and renamed heading</b>
Monitoring a Firm's quality management policies and procedures	Monitoring a Firm's quality control policies and procedures	Renamed sub-heading
<b>12.1</b>	<b>106</b>	Amended references to system of quality control to System of Quality Management and Engagement Quality Control Review to Engagement Quality Review.
12.2	107	Amended references to quality control to quality management, system of quality control to System of Quality Management and changed dot points to alpha-numeric list.
12.3	108	Amended references to quality control to quality management and system of quality control to System of Quality Management. Also amended analysis of confirmation of compliance with policies and procedures on Independence to Relevant Ethical Requirements.
12.4	AUST 109	Removed boxed part of paragraph related to Assurance Practices and is outside of the scope of reissued APES 320.
-	110-118	Removed paragraphs as they relate to Assurance Practices and are outside of the scope of reissued APES 320.
<b>12.5</b>	-	Based on paragraph 45 of ASQM 1 and paragraph 115 of extant APES 320 and added requirement to inform the Client report issued is inappropriate and advise the Client to take necessary steps to inform anyone who has received the report.
<b>12.6</b>	<b>119</b>	Amended reference to system of quality control to System of Quality Management.
12.7	120	No change
-	121	Removed paragraph as it relates to Assurance Practices and is outside of the scope of reissued APES 320.
<b>12.8</b>	<b>122</b>	Amended references to quality control to quality management and system of quality control to System of Quality Management and cross reference for actions to be taken changed to paragraph 12.5 (from paragraph 115 in extant APES 320).
12.9	123	No change
<b>13. Documentation of the System of Quality Management</b>	<b>Documentation of the system of quality control</b>	<b>Added section number and renamed heading</b>
<b>13.1</b>	<b>124</b>	Amended reference to system of quality control to System of Quality Management.
13.2	125	Amended reference to system of quality control to System of Quality Management and Independence to Relevant Ethical Requirements confirmations.
13.3	126	Amended references to quality control to quality management and system of quality control to System of Quality Management.
13.4	127	Amended reference to system of quality control to System of Quality Management.
<b>13.5</b>	<b>128</b>	Amended reference to system of quality control to System of Quality Management.
<b>13.6</b>	<b>129</b>	No change
<b>13. Transitional Provisions</b>	<b>Effective Date</b>	<b>Added section number and renamed heading</b>
14.1	130	Amended to reflect the transition from APES 320 issued in September 2019 to incorporate amendments to their systems by 1 January 2023 to establish Systems of Quality Management.

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<b>Conformity with International Pronouncements</b>	<b>Conformity with International Pronouncements</b>	
<b>Appendix 1: Application requirements for Firms</b>	<b>Appendix 1 Application requirements for Firms</b>	Changes to be updated.
		Amended flow chart to reflect paragraph 1.10 of reissued APES 320 that firms that provide non-assurance services are required to comply with APES 320 and Assurance Practices within Firms are to comply with ASQM 1 and 2.
<b>Appendix 2: Summary of revisions to the previous APES 320 (Issued in December 2015)</b>		<b>Appendix Removed</b>
		As proposed APES 320 is being reissued rather than revised, summarising revisions in this table is unnecessary. This mapping table provides stakeholders with sufficient information to navigate changes from extant APES 320.