

Agenda Item 3 (h) - Summary of Poll Results from APES 320 Webinar held on the 8th of November 2021

Do you agree that APES 320 should apply to the non-assurance practices and engagements of firms as set out in the APES 320 Exposure Draft or should APES 320 continue to apply to all firms and engagements?					
	APES 320 should now only apply to NAS	APES 320 should apply to all firms and engagements	APES 320 should conform with ISQM 1 & 2		Total
Number	25	13	2		40
Percentage	62.5%	32.5%	5.0%		100.0%
Do you agree that APES 320 and APES 325 should continue to be separate standards or should APES 320 be incorporated into, or otherwise combined with, APES 325?					
	APES 320 and APES 325 should remain as separate standards	APES 320 should be incorporated into / combined with APES 325			Total
Number	31	14			45
Percentage	68.9%	31.1%			100.0%
Should APES 320 include root cause analysis as a means of identifying the root causes of deficiencies in the system of quality management?					
	APES 320 should not include root cause analysis	APES 320 should include root cause analysis			Total
Number	16	28			44
Percentage	36.4%	63.6%			100.0%
Would practitioners find the development of additional implementation material for APES 320 useful?					
	Yes - implementation guide	Yes - frequently asked questions	Yes - other	No - the standard is understandable	Total
Number	34	9	1	2	46
Percentage	73.9%	19.6%	2.2%	4.3%	100.0%