

9 October 2026

Proposed amendments to APES 210 *Conformity with Auditing and Assurance Standards*

Accounting Professional & Ethical Standards Board Limited (APESB) invites stakeholder comments on an exposure draft proposing narrow-scope amendments to APES 210 *Conformity with Auditing and Assurance Standards* (APES 210).

The proposed key amendments to APES 210 consist of the following:

- amendments to paragraph 3.2 to clarify the applicability of the independence requirements in Part 5 *Australian Ethics Standards for Sustainability Assurance (including Independence Standards)* (Part 5) of the Code;
- amendments to paragraphs 3.1 and 3.3 to incorporate references to Sections within Part 5 of the Code;
- the addition of definitions for *Sustainability Assurance Engagement*, *Sustainability Assurance Practitioner* and *Sustainability Information*;
- amendments to the definitions of *Assurance Engagement*, *Auditing and Assurance Standards*, *Firm* and *Professional Activity* to align with the Code; and
- minor editorial and other consequential amendments.

The proposed amendments to APES 210 are anticipated to be effective from 1 January 2027, with earlier adoption permitted.

The Exposure Draft provides details of the proposed requirements and is available on the APESB website: www.apesb.org.au. Feedback on the proposed requirements should be received by the APESB no later than **9 November 2026**.

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