Review of Submissions - General Comments
Exposure Draft 03/26: *Proposed amendments to APES 210 Conformity with Auditing and Assurance Standards*

Note: Specific comments relating to Exposure Draft 03/26 are addressed in a separate table. This table excludes minor editorial changes.

Item No.	Paragraph No. in ED	Respondent	Respondents' Comments	Change made to standard?
1	N/A	CA ANZ	**Exposure Draft 03/26 Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards** Chartered Accountants Australia and New Zealand (**CA ANZ**) appreciates the opportunity to provide comment on above mentioned Exposure Draft (**ED**) issued by the Accounting Professional and Ethical Standards Board (**APESB**). The ED proposes amendments to APES 210 to address recent revisions to APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (**the Code**) that have incorporated provisions relating to sustainability reporting and assurance.	No
2	N/A	CPAA	**Exposure Draft 03/26, Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards** CPA Australia represents the diverse interests of more than 176,000 members working in over 100 jurisdictions and regions. We make this submission on behalf of our members and in the broader public interest.	No
3	N/A	Deloitte	**Exposure Draft 03/26 - Proposed Amendments to APES 210 Conformity with Auditing and Assurance Standards** We appreciate the opportunity to comment on Exposure Draft 03/26 Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards, issued by the Accounting Professional & Ethical Standards Board (APESB) in October 2026 (the ED).	No
4	N/A	IPA	**APESB ED 03/26 *Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards*** The Institute of Public Accountants (IPA) welcomes the opportunity to provide comments on the above Exposure Draft (ED 03/26).	No
5	N/A	CA ANZ	CA ANZ supports the APESB's objective of updating APES 210 to align with the sustainability assurance provisions incorporated into the Code and to facilitate the implementation of Australia's sustainability assurance framework. The incorporation of sustainability assurance concepts, terminology and independence requirements is broadly appropriate and consistent with developments in assurance standards.	No

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6	N/A	CPAA	CPA Australia supports the proposals in the APESB's Exposure Draft 03/26 Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards. We welcome the alignment of terminology in the proposed standard with recent revisions to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.	No
7	N/A	Deloitte	We are supportive overall of the updates to the professional and ethical standard proposed by the APESB in this ED. However, we have the following additional comments:	No
8	N/A	IPA	IPA supports the proposals in ED 03/26 to address the recent revisions to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that incorporates the provisions relating to sustainability reporting and assurance.	No
9	N/A	CA ANZ	**Appendix 2** provides more information about CA ANZ. Should you have any questions about the matters raised in this submission or wish to discuss them further, please contact Lara Gaede, General Manager, Professional Standards and Ethics, lara.gaede@charteredaccountantsanz.com.	No
10	N/A	CPAA	If you have any queries please contact Belinda Zohrab, Lead - Regulation and Standards, at belinda.zohrab@cpaaustralia.com.au.	No
11	N/A	Deloitte	Please feel free to contact me at (02) 9322 5903.	No
12	N/A	IPA	For any questions relating to this submission, please contact Vicki Stylianou, Group Executive Advocacy and Professional Standards at vicki.stylianou@publicaccountants.org.au.	No
13	N/A	CA ANZ	**Appendix 2** About Chartered Accountants Australia and New Zealand Chartered Accountants Australia and New Zealand (CA ANZ) represents nearly 143,000 financial professionals, supporting them to build value and make a difference to the businesses, organisations and communities in which they work and live. Around the world, Chartered Accountants are known for their integrity, financial skills, adaptability and the rigour of their professional education and training. CA ANZ promotes the Chartered Accountant (CA) designation and high ethical standards, delivers world-class services and life-long education to members and advocates for the public good. We protect the reputation of	No

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			the designation by ensuring members continue to comply with a code of ethics, backed by a robust discipline process. We also monitor Chartered Accountants who offer services directly to the public. Our flagship CA Program, the pathway to becoming a Chartered Accountant, combines rigorous education with practical experience. Ongoing professional development helps members shape business decisions and remain relevant in a changing world. We actively engage with governments, regulators and standard-setters on behalf of members and the profession to advocate in the public interest. Our thought leadership promotes prosperity in Australia and New Zealand. Our support of the profession extends to affiliations with international accounting organisations. We are a member of the International Federation of Accountants and are connected globally through Chartered Accountants Worldwide and the Global Accounting Alliance. Chartered Accountants Worldwide brings together members of 16 chartered accounting institutes to create a community of more than 1.8 million Chartered Accountants and students in more than 190 countries. CA ANZ is a founding member of the Global Accounting Alliance which is made up of 10 leading accounting bodies that together promote quality services, share information and collaborate on important international issues. We also have a strategic alliance with the Association of Chartered Certified Accountants. The alliance represents more than 870,000 current and next generation accounting professionals across 179 countries and is one of the largest accounting alliances in the world providing the full range of accounting qualifications.	

RESPONDENTS

1	CA ANZ	Chartered Accountants Australia and New Zealand
2	CPAA	CPA Australia
3	Deloitte	Deloitte Touche Tohmatsu
4	IPA	Institute of Public Accountants