

6 February 2023

Mr Channa Wijesinghe  
Chief Executive Officer  
Accounting Professional & Ethical Standards Board Limited  
Level 11, 99 William Street  
Melbourne VIC 3000

By email: [sub@apesb.org.au](mailto:sub@apesb.org.au)

Dear Channa,

***Re: Exposure Draft 07/22 Proposed Standard APES 215 Forensic Accounting Services***

Thank you for the opportunity to comment on Exposure Draft 07/22.

IPA appreciates the APESB's provision of a marked-up version of ED 07/22 compared to the extant APES 215 which assisted our analysis of the range of changes proposed.

IPA is supportive of the range of proposed amendments to address definitions and examples in APES 215 and quality management-related conforming amendments arising from changes made to APES 320 *Quality Managements for Firms that provide Non-Assurance Services*.

IPA also supports the proposal that the amendments are to become effective as of 1 October 2023, with earlier adoption permitted.

If you have any queries with respect to our comments or require further information, please don't hesitate to contact Erik Hopp at [erik.hopp@publicaccountants.org.au](mailto:erik.hopp@publicaccountants.org.au) or on 03 8665 3144.

Yours sincerely



Vicki Stylianou  
Group Executive, Advocacy & Policy  
Institute of Public Accountants

#### **About the IPA**

The IPA is one of the professional accounting bodies in Australia with over 49,000 members and students across 100 countries. Approximately three-quarters of our members either work in or are advisers to the small business and SME sectors. In 2023, the IPA celebrates its centenary year and looks forward to contributing to the future prosperity of our members and the profession.