

15 August 2024

Mr. Channa Wijesinghe  
Chief Executive Officer  
Accounting Professional and Ethical  
Standards Board Limited (APESB)  
Level 11  
99 William Street  
Melbourne Victoria 3000

By link: <https://apesb.org.au/current-projects/>

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Dear Channa,

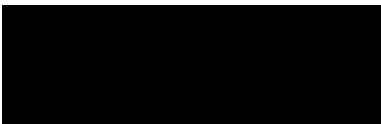
### Exposure Draft 01/24, Revision of APESB Pronouncements

CPA Australia represents the diverse interests of more than 173,000 members working in over 100 jurisdictions and regions. We make this submission on behalf of our members and in the broader public interest.

CPA Australia supports the proposals in the APESB's Exposure Draft 01/24 Revision of APESB Pronouncements. We welcome the alignment of terminology in the respective Pronouncements with recent revisions to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.

If you have any queries please contact Belinda Zohrab-McConnell, Lead - Regulation and Standards, at [belinda.zohrab-mcconnell@cpaaustralia.com.au](mailto:belinda.zohrab-mcconnell@cpaaustralia.com.au).

Yours sincerely



Ram Subramanian FCPA  
Interim Head of Policy and Advocacy

