

AGENDA PAPER

Item Number: 16

Date of Meeting: 25 February 2013

Subject: Annual Review of APES 110 *Code of Ethics for Professional Accountants*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution an annual review of APES 110 *Code of Ethics for Professional Accountants* needs to be performed in order to identify and resolve any issues identified by stakeholders.

Background

Refer attached annual review.

Consideration of Issues

Refer attached annual review.

Staff Recommendation

The Board note the annual review of APES 110 *Code of Ethics for Professional Accountants*.

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Date: 15 February 2013