

AGENDA PAPER

Item Number: 18
Date of Meeting: 25 February 2013
Subject: Annual review of APES 210 *Conformity with Auditing and Assurance Standards*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution, performance of an annual review of APES 210 *Conformity with Auditing and Assurance Standards* is required in order to identify and resolve any issues identified by stakeholders.

Background

Accounting Professional and Ethical Standards Board (APESB) issued APES 410 *Conformity with Auditing and Assurance Standards* in July 2006 with an effective date of 1 July 2006. Subsequently on 30th September 2008, APESB issued APES 210 of the same name to replace APES 410. APES 210 *Conformity with Auditing and Assurance Standards* was subsequently revised and reissued in November 2011 with an effective date of 30 November 2011.

Consideration of Issues

Refer attached annual review.

Staff Recommendation

The Board note the annual review of APES 210 *Conformity with Auditing and Assurance Standards*.

Materials Presented

Annual review of APES 210 *Conformity with Auditing and Assurance Standards*

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Date: 15 February 2013