

## AGENDA PAPER

**Item Number:** 10.5  
**Date of Meeting:** 16-17 November 2010  
**Subject:** Annual Review of APES 210 *Conformity with Auditing and Assurance Standards*

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### Purpose

In accordance with APESB's constitution, an annual review of APES 210 needs to be performed 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 01 July 2006. Subsequently on 30th September 2008, APESB issued APES 210 of the same name to replace APES 410.

### Consideration of Issues

To date no issues have been reported in respect of APES 210.

### Staff Recommendation

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

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**Date:** 29<sup>th</sup> October 2010