

AGENDA PAPER

Item Number: 12.9
Date of Meeting: 31 January 2011
Subject: Annual review of APES 315 *Compilation of Financial Information*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution an annual review of APES 315 *Compilation of Financial Information* needs to be performed to identify and resolve issues identified by stakeholders.

Background

APESB issued APES 315 *Compilation of Financial Information* in July 2008 with an effective date of 1 January 2009. APES 315 replaced APS 9: *Statement on Compilation of Financial Reports*. In December 2009 APESB issued a revision of APES 315 *Compilation of Financial Information* with an effective date of 1 January 2010. This revision took into consideration comments received during the six monthly review process.

Consideration of Issues

Refer attached Annual Review.

Staff Recommendation

The Board note the Annual Review of APES 315 *Compilation of Financial Information*.

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Date: 25th January 2011