

Review of Submissions – General Comments Table
Exposure Draft 04/18 relating to proposed revisions to APES 330 *Insolvency Services*

Note: Specific comments relating to ED 04/18 are addressed in a separate table. This table excludes minor editorial changes.

Item No.	Paragraph No. in Exposure Draft	Respondent	Respondents' Comments	Change made to Standard?
1	n/a	CA ANZ	Chartered Accountants Australia and New Zealand welcomes the opportunity to provide feedback to the Australian Professional & Ethical Standards Board on your proposed standard: APES 330 <i>Insolvency Services</i> . Appendix A provides more information about Chartered Accountants Australia and New Zealand.	No
2	n/a	Stakeholder 1	[Confidential]	No
3	n/a	CPAA (original submission)	CPA Australia represents the diverse interests of more than 163,000 members working in 125 countries and regions around the world. We make this submission on behalf of our members and in the broader public interest.	No
4	n/a	CPA Australia (additional submission)	Further to our submission on Exposure Draft 04/18, dated 25 March 2019, we have received additional feedback from our membership which we believe is relevant to the deliberations of the Accounting Professional and Ethical Standards Board (APESB) on APES 330 <i>Insolvency Services</i> . These comments are made as an addition to, and do not replace, CPA Australia's original submission.	No
5	n/a	CA ANZ	We support and recognise the importance APES 330 in setting high standards for the <i>Insolvency Profession</i> . We are broadly supportive of the revisions to APES330. We have received some feedback from our members in relation to improving the clarity of some paragraphs in the proposed standard as follows:	No
6	n/a	CPAA (original submission)	CPA Australia is broadly supportive of the amendments proposed to the existing standard in the Exposure Draft and offers the following comments for consideration by the APESB.	No
7	n/a	CA ANZ	Should you have any queries concerning the matters discussed above or wish to discuss them in further detail, please contact Karn McWilliams via email at karen.mcwilliams@charteredaccountantsanz.com or phone (612) 8078 5451.	No
8	n/a	Stakeholder 1	[Confidential]	No
9	n/a	CPAA (original submission)	If you have any questions regarding this submission, please contact Josephine Haste CPA, Policy Adviser – Ethics and Professional Standards on +613 9606 9693 or josephine.haste@cpaaustralia.com.au .	No
10	n/a	CPAA (additional submission)	If you have any questions regarding this additional information, please contact Josephine Haste CPA, Policy Adviser – Ethics and Professional Standards on +613 9606 9693 or josephine.haste@cpaaustralia.com.au .	No

RESPONDENTS

1	Stakeholder 1	[CONFIDENTIAL]
2	CA ANZ	Chartered Accountants Australia and New Zealand
3	CPAA	CPA Australia (original submission)
4	CPAA	CPA Australia (additional submission)