

AGENDA PAPER

Item Number: 9.4

Date of Meeting: 10 November 2008

Subject: Annual Review of APES 410 *Conformity with Auditing and Assurance Standards (now APES 210)*

Action Required

For Information Only

Purpose

In accordance with the constitution of APESB, an annual review of APES 410 needs to be performed to identify and resolve issues identified by stakeholders.

Background

Accounting Professional and Ethical Standards Board (APESB) issued APES 410 *Conformity with Auditing and Assurance Standards (now APES 210)* in June 2006 with an effective date of 01 July 2006. The issues reported to the APESB since that date is identified in the attached Annual Review of APES 410. In September 2008, APESB issued APES 210 to replace APES 410.

Consideration of Issues

Refer to the attached Annual Review of APES 410.

Staff Recommendation

The Board approve the Annual Review of APES 410 *Conformity with Auditing and Assurance Standards (now APES 210)*.

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Date: 31st October 2008