

AGENDA PAPER

Item Number: 9.5
Date of Meeting: 9 February 2009
Subject: Six monthly review of APES 305 *Terms of Engagement*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution a six monthly review of APES 305 needs to be performed to identify and resolve issues identified by stakeholders.

Background

Accounting Professional and Ethical Standards Board (APESB) issued APES 305 *Terms of Engagement* in December 2007 with an effective date of 01 July 2008. The issues reported to the APESB since that date is identified in the attached review of APES 305.

Consideration of Issues

Refer to the attached Review of APES 305.

Staff Recommendation

The Board note the six monthly review of APES 305 *Terms of Engagement*.

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Date: 30th January 2009