

20 September 2017

APESB issues new compiled Code

Accounting Professional & Ethical Standards Board Limited (APESB) has today issued a new compiled APES 110 *Code of Ethics for Professional Accountants* (the Code).

In May 2017, there were substantive changes to the Code arising from the amending standard containing provisions relating to *Responding to Non-Compliance with Laws and Regulations* (NOCLAR) and *Non-Assurance Services to Audit and Assurance Clients* (NAS).

The new compiled Code incorporates this new amending standard and all other amending standards to the original Code (issued in December 2010) as follows:

- Amendment to the Definition of Public Interest Entity in the Code (issued December 2011);
- Amendments to the Definitions and Auditor Independence Requirements in the Code (issued May 2013);
- Amendments to the Code primarily due to revisions to IESBA's *Code of Ethics for Professional Accountants* in respect of conflicts of interest and breaches (issued November 2013); and
- Amendments to the Code due to revisions to IESBA's *Code of Ethics for Professional Accountants* in respect of NOCLAR and NAS (issued May 2017).

Please refer to the compilation details of the compiled Code for further information on how the amending standards have impacted the original Code (December 2010).

The compiled Code and the amending standards are available for review on the APESB website: www.apesb.org.au.

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