

Constituents' Submissions – Specific Comments Table
Exposure Draft 03/15: Revision of APESB pronouncements (ED 03/15)_APES 215 Forensic Accounting Services

Note: General comments relating to ED 03/15 are addressed in a separate table. This table excludes minor editorial changes.

Item No.	Paragraph in Exposure Draft	Respondent	Respondents' Comments
1	1.1	CPA A	<p>We provide specific comments and suggestions for each standard below.</p> <p>In the primary objectives in paragraph 1.1 the following is listed:</p> <ul style="list-style-type: none"> • 'the types of Forensic Accounting Services that can be provided to a Client or Employer' <p>CPA Australia is of the view that it is not the standard's objective to specify what types of services can be provided but professional and ethical obligations in relation to the forensic accounting services provided. So our suggestion is to delete this objective.</p> <p>This paragraph further states:</p> <ul style="list-style-type: none"> • 'relationships and the provision of other Professional Activities that create threats or conflicts of interest with respect to the Member's ability to comply with the fundamental principles' <p>We suggest consideration of the following that communicates more concisely the same content:</p> <ul style="list-style-type: none"> • relationships and the provision of other Professional Activities that create threats to compliance with the fundamental principles
2	1.9	KPMG	<ul style="list-style-type: none"> • KPMG notes the Standard could make reference to the various State laws regarding the requirement to hold a licence before undertaking certain investigative work.

Staff Instructions:

- Comments of a “general” nature should be dealt with first, followed by paragraph specific comments.
- Respondents’ comments must be copied verbatim into this table.
- Comments should be dealt with in paragraph order, not respondent order. Use acronyms only for respondents. Update the attached table with details of additional respondents.

RESPONDENTS

1	KPMG	KPMG
2	CPA A	CPA Australia