

AGENDA PAPER

Item Number: 6 (d)
Date of Meeting: 19 May 2017
Subject: Six-month review of APES GN 41 *Management Representations*

Action required For discussion For noting For information

Purpose

For the Board to note the six-month review of APES GN 41 *Management Representations* (APES GN 41) undertaken to identify and resolve any issues identified by stakeholders.

Background

APESB issued APES GN 41 in August 2016, with the effective date being the date of issue.

APESB's Constitution requires the review of pronouncements within six months of issue, and thereafter on an annual basis.

Consideration of Issues

Technical Staff have completed the following procedures to identify any issues associated with APES GN 41:

- Consulted with the Professional Bodies to identify whether Members or other stakeholders have raised any issues in respect of APES GN 41;
- Reviewed the APESB Issues Register for any reported matters for APES GN 41; and
- Performed an internal technical review of APES GN 41 including considering the technological neutrality of the Guidance Note.

Technical Staff did not identify any issues with APES GN 41 by completing the procedures above.

Conclusion and recommendation

APES GN 41 does not require any amendment due to the six-month review.

Author: Jacinta Hanrahan

Date: 1 May 2017