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working world**

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Mr Channa Wijesinghe
Chief Executive Office
Accounting Professional & Ethical Standards Board Limited
Level 11, 99 William Street
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19 May 2023

Submitted via: <http://apesb.org.au/current-projects/>

Exposure Draft 01/23 – Proposed Revisions to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* Relating to the Definition of Engagement Team and Group Audits

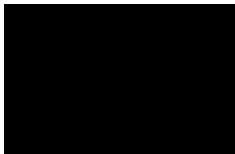
Dear Channa,

EY welcomes the opportunity to comment on ED 01/23 as we are supportive of the Accounting Professional & Ethical Standards Board's (APESB) efforts to enhance APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* in Australia. We broadly agree that APESB's proposed changes will reinforce and strengthen auditor independence in Australia, and in turn promote increased confidence in the audit function.

We have no specific comments regarding the proposed revisions.

We would be pleased to discuss our comments with the Board and with technical staff. Should you wish to do so, please contact me at leigh.walker@au.ey.com or on 03 9288 8454.

Yours sincerely



Leigh Walker
Oceania Risk Management and Independence Leader