

6 March 2020

Draft Independence Guide – 5th Edition

APESB seeks feedback on the Draft Independence Guide – 5th Edition. The proposed new Independence Guide incorporates significant changes to the guide on independence requirements for audits, reviews and other assurance engagements including:

- Amendments to align content and examples with the restructured APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* effective from 1 January 2020 and the enhanced conceptual framework;
- Additional amendments as required to reflect any changes to laws, regulations and professional standards; and
- Numerous additional examples.

The Draft Independence Guide – 5th Edition is available from APESB's website:

www.apesb.org.au

APESB requests feedback by **23 March 2020**. APESB prefers that comments are submitted to sub@apesb.org.au However, if there are technical difficulties, comments can also be mailed to the address noted below.

– ENDS –

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