

AGENDA PAPER

Item Number: 14

Date of Meeting: 29 January 2014

Subject: Annual review of APES 210 *Conformity with Auditing and Assurance Standards*

Action Required

For Discussion

For Information Only

Purpose

In accordance with APESB's constitution an annual review of APES 210 *Conformity with Auditing and Assurance Standards* needs to be performed to identify and resolve issues identified by stakeholders.

Background

Refer attached Annual Review Report.

Consideration of Issues

APESB Technical Staff have completed the following procedures to identify any issues associated with this Standard:

- Consulted with the Professional Bodies to identify whether Members or other stakeholders have raised any issues with the Professional Bodies in respect of APES 210;
- Reviewed the APESB Issues Register to identify whether stakeholders have reported any matters in relation to APES 210; and
- Performed an internal technical review of the Standard.

The issues identified as a result of completion of the above procedures have been addressed in the attached Annual Review Report.

Staff Recommendation

The Board note the Annual Review of APES 210 *Conformity with Auditing and Assurance Standards*.

Material presented

Attachment 13 (a) Annual Review of APES 210 *Conformity with Auditing and Assurance Standards*

Authors: Rozelle Azad
Margareth Lioe

Date: 15 January 2014