

## AGENDA PAPER

**Item Number:** 20  
**Date of Meeting:** 8 – 9 May 2013  
**Subject:** Annual Review of APES 225 *Valuation Services*

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**Action Required**

**For Information Only**

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### Purpose

In accordance with APESB's constitution, an Annual Review of APES 225 *Valuation Services* needs to be performed to identify and resolve any issues identified by stakeholders.

### Background

Accounting Professional and Ethical Standards Board (APESB) issued APES 225 *Valuation Services* (the Standard) in July 2008, and the revised Standard in May 2012 with an effective date of 1 September 2012.

### Consideration of Issues

Refer attached Annual Review.

### Staff Recommendations

The Board note the Annual Review of APES 225 *Valuation Services*.

### Materials Presented

- APES 225 *Valuation Services* Annual Review

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