

## AGENDA PAPER

**Item Number:** 11  
**Date of Meeting:** 9 February 2012  
**Subject:** Six Month Review of APES 310 *Dealing with Client Monies*

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**Action Required**

**For Information Only**

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### Purpose

In accordance with APESB's constitution, a six month review of APES 310 has been performed to identify and resolve any issues identified by stakeholders.

### Background

The Accounting Professional and Ethical Standards Board (APESB) issued APES 310 *Dealing with Client Monies* in December 2010 with an effective date of 1 July 2011.

### Consideration of Issues

Refer attached six month review.

### Staff Recommendations

The Board approve the Six Month Review of APES 310 *Dealing with Client Monies*.

### Materials Presented

- APES 310 Six Month Review

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**Date:** 1 February 2012