

AGENDA PAPER

Item Number: 12
Date of Meeting: 9 February 2012
Subject: Annual Review of APES 315 *Compilation of Financial Information*

Action Required

For Information Only

Purpose

In accordance with APESB's constitution, an annual review of APES 315 has been performed to identify and resolve any issues identified by stakeholders.

Background

The Accounting Professional and Ethical Standards Board (APESB) issued APES 315 *Compilation of Financial Information* (the Standard) in July 2008, and the Revised Standard in November 2009 with an effective date of 01 January 2010.

Consideration of Issues

Refer attached annual review.

Staff Recommendations

The Board note the Annual Review of APES 315 *Compilation of Financial Information*.

Materials Presented

- APES 315 Annual Review

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Date: 30 January 2012