

## AGENDA PAPER

**Item Number:** 10.3  
**Date of Meeting:** 8 February 2010  
**Subject:** Six-Monthly Review of APES 215 *Forensic Accounting Services*

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**Action Required**

**For Information Only**

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### Purpose

In accordance with APESB's constitution, a Six-Monthly review of APES 215 has been performed to identify and resolve any issues identified by stakeholders.

### Background

The Accounting Professional and Ethical Standards Board (APESB) issued APES 215 *Forensic Accounting Services* in December 2008 with an effective date of 1 July 2009. APES 215 replaced APS 11 *Statement of Forensic Accounting Standards* and GN2 *Forensic Accounting*. The issues reported to the APESB are identified in the attached review of APES 215.

### Consideration of Issues

Refer to the attached Review of APES 215.

### Staff Recommendation

The Board approve the Six-Monthly review of APES 215 *Forensic Accounting Services* and adopt the proposed recommendations. As the annual review of APES 215 is due in the next 6 months, it is proposed that a revision of APES 215 be done for the August 2010 Board meeting. The editorial amendments identified in the Six-Monthly review can be incorporated at that time with any additional items that may be reported by stakeholders in the intervening period.

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**Date:** 1 February 2010