

## AGENDA PAPER

**Item Number:** 15  
**Date of Meeting:** 21 - 22 November 2011  
**Subject:** Annual review of APES 210 *Conformity with Auditing and Assurance Standards*

**Action Required**

**For Information Only**

### Purpose

In accordance with APESB's constitution, performance of a twelve monthly review of APES 210 *Conformity with Auditing and Assurance Standards* is required in order to identify and resolve any issues identified by stakeholders.

### Background

Accounting Professional and Ethical Standards Board (APESB) issued APES 410 *Conformity with Auditing and Assurance Standards* in July 2006 with an effective date of 01 July 2006. Subsequently on 30th September 2008, APESB issued APES 210 of the same name to replace APES 410.

### Consideration of Issues

Refer attached Annual Review

### Staff Recommendation

The Board note the annual review of APES 210 *Conformity with Auditing and Assurance Standards* and approve the minor editorial changes as detailed in the attached Annual Review.

### Material Presented

- Annual Review of APES 210 *Conformity with Auditing and Assurance Standards*

**Author:** Rozelle Azad

**Date:** 12 November 2011