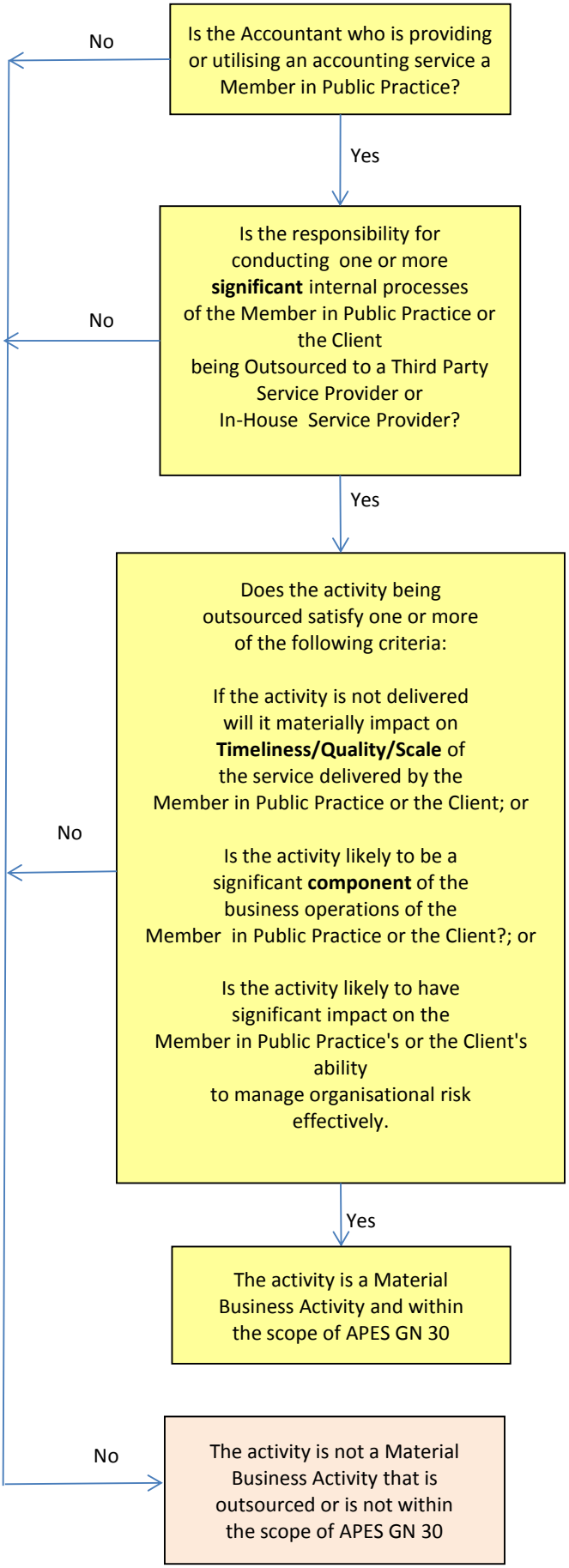Determining the Scope of APES GN 30 Outsourced Accounting Services