

Review of ARITA Submission – General Comments Table
Exposure Draft 04/18 relating to proposed revisions to APES 330 *Insolvency Services*

Note: Specific comments relating to ED 04/18 are addressed in a separate table. This table excludes minor editorial changes.

Item No.	Paragraph No. in Exposure Draft	Respondent	Respondents' Comments	Change made to Standard?
1	n/a	ARITA	Thank you for the opportunity to provide feedback in the process to update APES 330 <i>Insolvency Services</i> .	No
2	n/a	ARITA	ARITA - Australian Restructuring Insolvency & Turnaround Association has been highly involved in providing feedback, consultation and input into the development and review of APES 330. Part of this process is to ensure the ongoing alignment between APES 330 and ARITA's Code of Professional Practice (ARITA Code). This is of particular importance to ARITA as a significant portion of ARITA's members, and most registered liquidators and trustees, are bound to follow both the ARITA Code and APES 330.	No
3	n/a	ARITA	Generally, we are very supportive of the amendments made to APES 330. However, we have a number of suggestions to ensure ongoing alignment and two key areas of concern. Please find attached a table detailing ARITA's feedback in relation to APES 330 and alignment with the ARITA Code.	No
5	n/a	ARITA	Our key areas of concern relate to the approach to managing threats to independence and the inclusion of a reference to APES 310 Client Monies in relation to monies received in advance of an appointment.	No
6	n/a	ARITA	Should you wish to discuss any aspect of our submission, please contact Ms Kim Arnold, Policy & Education Director, on 02 8004 4340.	No

RESPONDENTS

1	ARITA	Australian Restructuring Insolvency & Turnaround Association
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