

Review of Submissions – Specific Comments Table

Exposure Draft 02/19: Revision of APESB pronouncements in relation to proposed revisions to APES 325 *Risk Management for Firms*

Note: General comments relating to ED 02/19 and specific comments for other pronouncements in ED 02/19 are addressed in separate tables. This table excludes minor editorial changes.

Item No.	Paragraph No. in ED	Respondent	Respondents' Comments	Change made to standard?
1	Para 4.2	CPAA	We welcome the inclusion of NOCLAR requirements in APES 325 <i>Risk Management for Firms</i> , and the inclusion of a cross-reference to APES 110 <i>Code of Ethics for Professional Accountants</i> .	No

RESPONDENTS

1	CPAA	CPA Australia
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