20 October 2026

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Mr. Channa Wijesinghe
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By website:
https://apesb.org.au/current-projects/

Dear Channa,

Exposure Draft 03/26, Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards

CPA Australia represents the diverse interests of more than 176,000 members working in over 100 jurisdictions and regions. We make this submission on behalf of our members and in the broader public interest.

CPA Australia supports the proposals in the APESB's Exposure Draft 03/26 Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards. We welcome the alignment of terminology in the proposed standard with recent revisions to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)*.

If you have any queries please contact Belinda Zohrab, Lead - Regulation and Standards, at belinda.zohrab@cpaaustralia.com.au.

Yours sincerely,

Elinor Kasapidis
Chief of Policy, Standards and External Affairs
CPA Australia