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8 July 2022

Mr Channa Wijesinghe  
Chief Executive Officer  
Accounting and Ethical Standards Board Limited  
Level 11, 99 William Street  
MELBOURNE VIC 3000

By e-mail: [sub@apesb.org.au](mailto:sub@apesb.org.au)  
[channa.wijesinghe@apesb.org.au](mailto:channa.wijesinghe@apesb.org.au)

Dear Channa,

**Exposure Draft: Proposed Quality Management-related Conforming Amendments to APES 110 Code of Ethics for Professional Accountants (including Independence Standards)**

CPA Australia represents the diverse interests of more than 170,000 members working in over 100 jurisdictions and regions around the world. We make this submission on behalf of our members and in the broader public interest. We value the opportunity to provide comments on the proposed Quality Management-related conforming amendments to APES 110 Code of Ethics for Professional Accountants (including Independence Standards).

CPA Australia supports the proposed conforming quality management amendments to the Code. The amendments align to changes made to APES 320 Quality Management for Firms that provide Non-Assurance Services as reissued in February 2022 by the Board. They also align, as appropriate, to the AUASB Quality Management Standards.

Should you have any questions regarding this submission, please do not hesitate to contact Melissa Read, Senior Manager, Professional Standards on 0481 476 275 or [melissa.read@cpaaustralia.com.au](mailto:melissa.read@cpaaustralia.com.au).

Yours faithfully

Dr. Gary Pflugrath FCPA  
Executive General Manager, Policy and Advocacy

