9 November 2026

Mr Channa Wijesinghe
Chief Executive Officer
Accounting Professional & Ethical Standards Board Limited
Suite 2, Level 3, 99 Queen Street
Melbourne VIC 3000

By email: https://apesb.org.au/current-projects/

Dear Channa

**APESB ED 03/26 *Proposed Standard: APES 210 Conformity with Auditing and Assurance Standards***

The Institute of Public Accountants (IPA) welcomes the opportunity to provide comments on the above Exposure Draft (ED 03/26).

IPA supports the proposals in ED 03/26 to address the recent revisions to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that incorporates the provisions relating to sustainability reporting and assurance.

For any questions relating to this submission, please contact Vicki Stylianou, Group Executive Advocacy and Professional Standards at vicki.stylianou@publicaccountants.org.au.

Yours sincerely

[signed V Stylianou]
Vicki Stylianou
Group Executive, Advocacy & Professional Standards
Institute of Public Accountants