

7 December 2011

Our ref: ICAEW Rep 115/11

Hazel O'Sullivan
Project Director
The Auditing Practices Board
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Dear Hazel

Consultation on amendments to the APB Ethical Standards for Auditors: November 2011

ICAEW welcomes the opportunity to comment on the *Consultation on amendments to the APB Ethical Standards for Auditors: November 2011* published by the Auditing Practices Board, a copy of which is available from this [link](#).

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We welcome the proposals in the consultation, both in respect of the extension of the transitional period for non-audit services relating to long term tax claims, and the alignment of the template for disclosure of audit and non-audit services, with the Regulations issued since the Ethical Standards were last updated.

Yours sincerely

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