

APES GN 30 Key Stakeholders

Below is the list of organisations APESB Staff propose to engage with during the consultation process.

Stakeholders	Comments
CPA Australia CPA Australia Quality Review Program team	<ul style="list-style-type: none"> • CPA published two materials that discusses key considerations / issues/ developments relating to outsourcing / offshoring, as follows: <ul style="list-style-type: none"> - <i>Outsourcing: Opportunity or Threat?</i> (2015) - <i>Offshoring: Impact on the Accounting Profession</i> (2010)
CA ANZ CA ANZ Quality and Practice Review Program team	<ul style="list-style-type: none"> • CA ANZ (in collaboration with Deloitte Access Economics) published <i>What is the Future for Offshoring?</i> (2015)
IPA IPA Professional Practice Quality Assurance Review team	<ul style="list-style-type: none"> • Raised the need to review APES GN 30's use and effectiveness, including whether there is a need to transform it into a standard to be more useful.
Tax Practitioners Board	Issued in February 2018 Practice Note (PN) 2/2018 <i>Outsourcing and offshoring of tax services - Code of Professional Conduct considerations</i>
ASIC	<ul style="list-style-type: none"> • Recently has emphasised the responsibilities of AFSL holders when outsourcing functions, and the need for documentation of arrangements with providers including foreign affiliates.
PwC	<ul style="list-style-type: none"> • Provides advisory services on Shared Services and Outsourcing (part of the Finance Consulting)
Deloitte	<ul style="list-style-type: none"> • Has a Shared Services and Outsourcing advisory practice • Offshores certain tax-related work to another office of Deloitte Australia
KPMG	<ul style="list-style-type: none"> • Has a Shared Services and Outsourcing advisory practice
EY	<ul style="list-style-type: none"> • Noted on their website that they offer Outsourcing Legal Services – focuses on legal / regulatory compliance
GN 30 Taskforce members	<ul style="list-style-type: none"> • Includes representatives from (a) Professional Bodies (b) SMP sector and (c) outsourced service providers

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Mid-tier firms	<ul style="list-style-type: none"> • BDO's website indicates that they "<i>provide comprehensive outsourcing solutions across the full spectrum of accounting services and finance functions</i>" • Moore Stephens includes outsourcing services in their business advisory services • Grant Thornton provides outsourcing services as part of their business advisory services, except for payroll services which they sold in 2014
Back Office Shared Services	<ul style="list-style-type: none"> • Outsourced services provider • Has offices in Australia and India <p>Shared their experience / insight in CPA Australia's <i>Outsourcing: Opportunity or Threat?</i> publication</p>
BPO Connect	<ul style="list-style-type: none"> • Outsourced services provider • Has offices in Australia and Asian countries
The Outsourced Accountant	<ul style="list-style-type: none"> • Outsourced services provider, with work done mostly in the Philippines • Shared their experience and insight in CPA Australia's <i>Outsourcing: Opportunity or Threat?</i> publication