

## APPENDIX A

---

### STAKEHOLDERS CONSULTED DURING REVIEW

Andersen

Auditing and Assurance Standards Board of the Australian Accounting Research Foundation

Australian Institute of Company Directors

Australian Securities and Investments Commission

Australian Shareholders' Association

Australian Stock Exchange

Companies Auditors and Liquidators Disciplinary Board

CPA Australia

Deloitte Touche Tohmatsu

Ernst and Young

The Institute of Chartered Accountants in Australia

Institute of Internal Auditors - Australia

Investment and Financial Services Association

Joint Committee of Public Accounts and Audit [of the Commonwealth Parliament]

KPMG

Law Council of Australia

PricewaterhouseCoopers

Securities Institute of Australia