

INDEPENDENCE OF AUSTRALIAN COMPANY AUDITORS

**Review of Current Australian Requirements
and Proposals for Reform**

Report to the Minister for Financial Services and Regulation

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ABBREVIATIONS

AAT	Administrative Appeals Tribunal
ASCPA	Australian Society of Certified Practising Accountants (now CPA Australia)
ASIC	Australian Securities and Investments Commission
CALDB	Companies Auditors and Liquidators Disciplinary Board
CPAA	CPA Australia
ICAA	The Institute of Chartered Accountants in Australia
IFAC	International Federation of Accountants
NIA	National Institute of Accountants
SEC	Securities and Exchange Commission of the United States of America