

SUMMARY OF CHANGES TO ACCOUNTING POLICY FRAMEWORKS
July 2017 – June 2018

APF	APF NAME	MAIN CHANGES	DATE APPROVED
APF II	<i>General Purpose Financial Statements Framework</i>	<p>Amendment to include Parliamentary Budget Advisory Service as a Tier 2 reporting entity.</p> <p>Amendment to include Office of the Industry Advocate as a Tier 2 reporting entity.</p> <p>Amendment to list Independent Commissioner Against Corruption and Judicial Conduct Commissioner as separate agencies on the list of approved tier 2 reporting entities.</p> <p>Amendment to include SA Mental Health Commission as a Tier 2 reporting entity.</p>	<p>15 January 2018</p> <p>27 March 2018</p> <p>6 April 2018</p>
APF III	<i>Asset Accounting Framework</i>	Amendment in regards to revaluation timeframe example under APS 3.17 and to reflect amendments to accounting standard AASB 136 Impairment of Assets in paragraph five.	15 January 2018