

**Australian Securities and Investments Commission  
Corporations Act 2001—Subsection 1280A(1)—Approval**

**Enabling provision**

1. The Australian Securities and Investments Commission makes this instrument under subsection 1280A(1) of the *Corporations Act 2001* (the *Act*).

**Title**

2. This instrument is ASIC Class Order [CO 14/784].

**Commencement**

3. This instrument commences on the date it is registered under the *Legislative Instruments Act 2003*.

Note: An instrument is registered when it is recorded on the Federal Register of Legislative Instruments (FRLI) in electronic form: see *Legislative Instruments Act 2003*, s 4 (definition of **register**). The FRLI may be accessed at <http://www.frli.gov.au/>.

**Approval**

4. The *Auditing Competency Standard for Registered Company Auditors* issued by CPA Australia and the Institute of Chartered Accountants in Australia as at 24 November 2004 is approved for the purposes of paragraph 1280(2)(b) of the Act.

Dated this 7<sup>th</sup> day of August 2014

Signed by Stephen Yen PSM  
as a delegate of the Australian Securities and Investments Commission