

# Agenda Item 5-D

Table of Concordance – Restructured Code Examples (June 2014) compared to Extant Code				
Restructured		Existing		Comments
000	.001	100	.1	First two sentences of existing 100.1 have been moved here
100	.001			New purpose paragraph
100	.002	100	.2	
100	.003	100	.2	
100	.004	100	.3	
100	.005	100	.4	
100	.006	100	.11	
110	.001			New purpose paragraph
110	.002	100	.1	Last part of existing 100.1 is a requirement and has been moved here
110	.003	100	.10	Existing 100.10 has been deleted and 2014 "Breaches" provisions have been incorporated
110	.004	100	.5	
110	.005	100	.7, .9	
110	.006	100	.7, .8, .9	
110	.007	100	.18 .19, .22	
110	.008	100	.5	
110	.009	100	.6	
110	.010	100	.6	
110	.011	100	.12	
110	.012	100	.12	
110	.013	100	.7	
110	.014	100	.8	
110	.015	100	.9	
110	.016	100	.13	
110	.017	100	.14	
110	.018	100	.15	Some new explanatory language has been added to existing 100.15
110	.019	100	.16	
110	.020	100	.17	
110	.021	100	.18	
110	.022	100	.20	
110	.023	100	.21	
110	.024	100	.21	
130	.001	120	.1	
130	.002	120	.2	
130	.003	120	.2	
130	.004	280	.1	Existing section 280 has been incorporated into the overall "objectivity" section 130
130	.005	280	.3	
130	.006	280	.4	

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Restructured		Existing		Comments
130	.007	280	.2	
130	.008	280	.2	
200	.001	200	.1	
200	.002	200	.1	
200	.003			Purpose and link to requirement to comply with Fundamental Principles (FP) & Conceptual Framework (CF)
200	.004	200	.1	
200	.005	200	.3	
200	.006	200	.4	
200	.007	200	.5	
200	.008	200	.6	
200	.009	200	.7	
200	.010	200	.8	
200	.011	200	.10	
200	.012	200	.14	
200	.013	200	.15	
200	.014	200	.9	
200	.015	200	.11	Last sentence is new to clarify the need for engagement-specific as well as firm-wide safeguards
200	.016	200	.12	
200	.017	200	.13	
		200	.2	Existing paragraph deleted - covered by requirement to comply with FP in 110.004
200	.100	290	.14	
200	.101	290	.15	
200	.102	290	.13	
200	.103	290	.13	
200	.104	290	.14	
200	.105	290	.16	
200	.106	290	.17	
200	.107	290	.18	
200	.108	290	.19	
200	.109	290	.20	
200	.110	290	.21	
200	.111	290	.22	
200	.112	290	.23	
200	.113	290	.24	
210	.001			New purpose paragraph
210	.002			New purpose paragraph
210	.003			Purpose and link to requirement to comply with FP & CF
210	.004	210	.3, .6, .8	

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Restructured		Existing		Comments
210	.005	210	.9, .12, .14	
210	.006	210	.1	
210	.007	210	.2	
210	.008	210	.3, .5	
210	.009	210	.6	
210	.010	210	.7	
210	.011	210	.8	
210	.012	210	.9	
210	.013	210	.10	
210	.014	210	.11	
210	.015	210	.12	
210	.016	210	.13	
210	.017	210	.13	
		210	.4	Existing paragraph deleted - requirement to decline is included in compliance with CF in 110.005
400	.000			New scope paragraph
400	.001			New purpose paragraph
400	.002			New purpose paragraph
400	.003	290	.5, .7	Purpose and link to requirement to comply with FP & CF
400	.004	290	.4	Restated to specifically require independence and compliance with the Code
400	.005	290	.10, .11	
400	.006	290	.12	New - based on 290.12, but has been restated to include more specific requirements
400	.007	290	.1	
400	.008	290	.2	
400	.009	290	.6	
400	.010	290	.7	
400	.011	290	.8	
400	.012	290	.9	
400	.013	290	.12	New - based on 290.12, but has been restated to include more specific requirements
400	.014	290	.12	New - based on 290.12, but has been restated to include more specific requirements
		290	.3	Existing paragraph deleted - terms are all now used where necessary
420	.001	290	.124	New purpose paragraph
420	.002	290		New purpose paragraph
420	.003	290		Purpose and link to requirement to comply with FP & CF
420	.004	290	.124, .126	
420	.005	290	.124	
420	.006	290	.125	
420	.007	290	.124	

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Restructured		Existing		Comments
420	.008	290	.126	
440	.301	290	.175	New purpose paragraph
440	.302	290		New purpose paragraph
440	.303	290		Purpose and link to requirement to comply with FP & CF
440	.304	290	.179	
440	.305	290	.180	
440	.306	290	.176	
440	.307	290	.176	
440	.308	290	.177	
440	.309	290	.178	