

## Accounting Professional and Ethical Standard Board

### Technical Work Program - 2019

APES No.	Description	Exposure Period	Feb-19	Status	Jun-19	Status	Aug-19	Status	Nov-19	Status
-	APESB Due Process and Working Procedures		Revised	✓						
-	Issues Register		Revised	✓						
<b>APES 110</b>	Code of Ethics for Professional Accountants (including Independence Standards)									
<b>APES 205</b>	Conformity with Accounting Standards	60 days					ED	✓	Revised	
<b>APES 210</b>	Conformity with Auditing and Assurance Standards	45 days	ED	✓	Revised	✓				
<b>APES 215</b>	Forensic Accounting Services	45 days	ED	✓	Revised	✓				
<b>APES 220</b>	Taxation Services	45 days	ED	✓	Revised	✓				
<b>APES 225</b>	Valuation Services	45 days	ED	✓	Revised	✓				
<b>APES 230</b>	Financial Planning Services	60 days	Update	✓	Update	✓	Update	✓	ED	
<b>APES 305</b>	Terms of Engagement	45 days	ED	✓	Revised	✓				
<b>APES 310</b>	Client Monies	60 days			ED	✓	Revised	✓		
<b>APES 315</b>	Compilation of Financial Information	60 days					ED	✓	Revised	
<b>APES 320</b>	Quality Control for Firms	60 days			ED	✓	Revised	✓		
<b>APES 325</b>	Risk Management for Firms	60 days			ED	✓	Revised	✓		
<b>APES 330</b>	Insolvency Services	60 days			Revised	✓				
<b>APES 345</b>	Reporting on Prospective Financial Information	45 days	ED	✓	Revised	✓				
<b>APES 350</b>	Due Diligence Committees	45 days	ED	✓	Revised	✓				
<b>APES GN 20</b>	Scope and Extent of Work for Valuation Services	45 days	ED	✓	Revised	✓	Revised	✓		
<b>APES GN 21</b>	Valuation Services for Financial Reporting	45 days	ED	✓	Revised	✓	Revised	✓		
<b>APES GN 30</b>	Outsourced Services	60 days					ED	✓	Revised	
<b>APES GN 31</b>	Due Diligence Sign-offs in Low Doc scenarios	45 days	ED	✓	Revised	✓	Revised	✓		
<b>APES GN 40</b>	Ethical Conflicts in the Workplace - Considerations for Members in Business	60 days			ED	✓	Revised	✓		
<b>APES GN 41</b>	Management Representations	60 days			ED	✓	Revised	✓		
<b>Other Activities and Submissions</b>										
	International developments		Update	✓	Update	✓	Update	✓	Update	
	Submission to IAASB on Exposure Drafts on ISQM 1 and ISQM 2				Update	✓	Sub	✓		
	Submission to IESBA on Exposure Draft to revise Part 4B of the Code						Sub	✓		

LEGEND	
Description of Activity	Description of Status
<b>PP</b>	Project Proposal
<b>ED</b>	Exposure Draft Presentation to the Board
<b>Update</b>	Update on project presented to the Board
<b>STD / Revised</b>	Issue of Standard / Revised Standard
<b>GN / Revised</b>	Issue of Guidance Note / Revised Guidance Note
<b>FINAL</b>	Document finalised
<b>COMPILED</b>	Compiled version of a standard incorporating amendments
<b>Review</b>	Report on regular review
<b>Sub</b>	Submission to relevant bodies