Accounting Professional and Ethical Standards Board Technical Work Program - 2020

Projects	BM Mar 2020	Status	BM Jun 2020	Status	BM Aug 2020	Status	BM Nov 2020	Status
Domestic projects								
Artificial Intelligence and Digital Technology	PP		Update		Update		Update	
Whistleblowing	PP		Update		Update		ED	
Review of APES 230 Financial Planning Services			Update		Update		ED	
Review of APES GN 30 Outsourcing	Update		APES 305 ED		APES 305			
Independence Guide - Revision	Update		FINAL					
PJC Audit Regulation Inquiry	Update		Update		Update		Update	
Awareness of APESB Pronouncements	Update		Update		Update		Update	
International projects								
International developments – quarterly review	Update		Update		Update		Update	
Revisions to Part 4B of the Code			ED		Update		Revised	
Role and Mindset Expected of Professional Accountants			Update				ED	
Fees	Update		Sub					
Non-Assurance Services	Update		Sub					
Objectivity of Engagement Quality Reviewers	Sub							
Definition of a Public Interest Entity/listed Entity							Update	

Legend								
Description of Activity								
PP	Project proposal	GN / Revised	Issue of Guidance Note / Revised Guidance Note					
CP	Consultation Paper presentation to the Board	FINAL	Document finalised					
ED	Exposure Draft presentation to the Board	COMPILED	Compiled version of a standard incorporating amendments					
Update	Update of project presented to the Board	Review	Report on regular review					
STD / Revised	Issue of Standard / Revised Standard	Sub	Submission to relevant bodies					
Description of Status								
✓	Completed	D	Delayed due to external developments or Board awaiting clarification					
✓	Discussed, Board supportive and project nearing completion		from external parties					