Accounting Professional and Ethical Standard Board
Technical Work Program - 2017 and 2018

APES No.	Description	Exposure Period	Feb-17	Status	May-17	Status	Aug-17	Status	Nov-17	Status	Feb-18	Status	May-18	Status	Aug-18	Status	Nov-18	Status
-	APESB Due Process and Working Procedures										PP				Update			
-	Issues Register		Update	√							Update							
APES 110	Code of Ethics for Professional Accountants (Compiled 2013)	90 days													Revised			
	IESBA Work Stream - NOCLAR and Non Assurance Services	90 days			Revised	√	COMPILED											
	IESBA Work Stream - Long Association	60 days	ED	√	Update	√	Update		Update		Update				Revised			
	IESBA Work Stream - Restructure of the Code * Structure Phase 1 & 2 / Safeguards / Part C	90 days							Update		ED		Update		Revised			
APES 205	Conformity with Accounting Standards	60 days			R-12	√							R-12				ED	
APES 210	Conformity with Auditing and Assurance Standards	60 days			R-12	√							R-12				ED	
APES 215	Forensic Accounting Services								R-12								R-12	
APES 220	Taxation Services								R-12						R-12			
APES 225	Valuation Services								R-12								R-12	
APES 230	Financial Planning Services								Update		ED		Revised				R-12	
APES 305	Terms of Engagement	60 days					R-12								R-12		ED	
APES 310	Client Monies				Update	√	Update		Revised								R-12	
APES 315	Compilation of Financial Information		R-12	√	Revised	√							R-12					
APES 320	Quality Control for Firms	60 days							R-12								ED	
APES 325	Risk Management for Firms	60 days					R-12								R-12		ED	
APES 330	Insolvency Services	60 days					Update		ED				Revised					
APES 345	Reporting on Prospective Financial Information				R-12	√							R-12					
APES 350	Due Diligence Committees						R-12								R-12			
APES GN 20	Scope and Extent of Work for Valuation Services								R-12						R-12			
APES GN 21	Valuation Services for Financial Reporting		R-6	√					R-12						R-12			
APES GN 30	Outsourced Services								R-12						R-12			
APES GN 31	Due Diligence Sign-offs in Low Doc scenarios	60 days			ED	√	GN				R-6							
APES GN 40	Ethical Conflicts in the Workplace - Considerations for Members in Business						R-12								R-12			
APES GN 41	Management Representations				R-6	√			R-12								R-12	
Other Activities and Submissions																		
	International developments		Update	√	Update	√	Update		Update		Update		Update		Update		Update	
	Submission to IESBA on Exposure Draft re: Structure (Phase 2)				Sub	√												
	Submission to IESBA on Exposure Draft re: Part C (Phase 2)				Sub	√												
	Submission to IESBA on Exposure Draft re: Safeguards (Phase 2)				Sub	√												
	Submission to IESBA on Exposure Draft re: Inducements								Sub									
	Submission to IESBA on Exposure Draft re: Professional Judgement/Scepticism						Sub											
	Submission to IESBA on Survey re: Strategy & Work Plan 2019-23						Sub											
	Submission to Treasury on Whistleblower protections discussion		Sub	√			Sub											
	Submission to Attorney Generals Dept on Consultation Paper:		Sub	√			Sub											

LEGEND

Description of Activity		Description of Status	
PP	Project Proposal	√	Completed
ED	Exposure Draft Presentation to the Board	√	Discussed, Board supportive and further information or amendments requested
Update	Update on project presented to the Board	D	Delayed due to external developments or Board awaiting clarification from external parties
STD / Revised	Issue of Standard / Revised Standard		
GN	Issue of Guidance Note		
FINAL	Document finalised		
COMPILED	Compiled version of a standard incorporating amendments		
R-6	6 month review		
R-12	12 month review		
Sub	Submission to relevant bodies		