

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	✓						
APES 110	Code of Ethics for Professional Accountants (including Independence Standards)									
APES 205	Conformity with Accounting Standards	60 days					ED	✓	Revised	✓
APES 210	Conformity with Auditing and Assurance Standards	45 days	ED	✓	Revised	✓				
APES 215	Forensic Accounting Services	45 days	ED	✓	Revised	✓				
APES 220	Taxation Services	45 days	ED	✓	Revised	✓				
APES 225	Valuation Services	45 days	ED	✓	Revised	✓				
APES 230	Financial Planning Services	60 days	Update	✓	Update	✓	ED	✓	Revised	✓
APES 305	Terms of Engagement	45 days	ED	✓	Revised	✓				
APES 310	Client Monies	60 days			ED	✓	Revised	✓		
APES 315	Compilation of Financial Information	60 days					ED	✓	Revised	✓
APES 320	Quality Control for Firms	60 days			ED	✓	Revised	✓		
APES 325	Risk Management for Firms	60 days			ED	✓	Revised	✓		
APES 330	Insolvency Services	60 days			Revised	✓				
APES 345	Reporting on Prospective Financial Information	45 days	ED	✓	Revised	✓				
APES 350	Due Diligence Committees	45 days	ED	✓	Revised	✓				
APES GN 20	Scope and Extent of Work for Valuation Services	45 days	ED	✓	Revised	✓	Revised	✓		
APES GN 21	Valuation Services for Financial Reporting	45 days	ED	✓	Revised	✓	Revised	✓		
APES GN 30	Outsourced Services	60 days					ED	✓	Revised	✓
APES GN 31	Due Diligence Sign-offs in Low Doc scenarios	45 days	ED	✓	Revised	✓	Revised	✓		
APES GN 40	Ethical Conflicts in the Workplace - Considerations for Members in Business	60 days			ED	✓	Revised	✓		
APES GN 41	Management Representations	60 days			ED	✓	Revised	✓		
Other Activities and Submissions										
	International developments		Update	✓	Update	✓	Update	✓	Update	
	Submission to PJC on Regulation of Auditing in Australia								Sub	✓
	Submission to IESBA on Role and Mindset								Sub	✓
	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
PP	Project Proposal
ED	Exposure Draft Presentation to the Board
Update	Update on project presented to the Board
STD / Revised	Issue of Standard / Revised Standard
GN / Revised	Issue of Guidance Note / Revised Guidance Note
FINAL	Document finalised
COMPILED	Compiled version of a standard incorporating amendments
Review	Report on regular review
Sub	Submission to relevant bodies