

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	✓				
APES GN 21	Valuation Services for Financial Reporting	45 days	ED	✓	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	✓				
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 IAASB on Exposure Drafts on ISQM 1 and ISQM 2				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	
STD / Revised Issue of Standard / Revised Standard	D Delayed due to external developments or Board awaiting clarification from external parties
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	