

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 2017)	90 days					COMPILED	✓							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					
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	✓	Revised							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	✓			Update		Update		ED			
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			ED
APES GN 41	Management Representations				R-6	✓			R-12									R-12
Other Activities and Submissions																		
International developments																		
	Submission to IESBA on Exposure Draft re: Structure (Phase 2)		Update	✓	Update	✓	Update	✓	Update		Update		Update		Update		Update	
	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 paper		Sub	✓														
	Submission to Attorney Generals Dept on Consultation Paper: Accountants and Anti-Money Laundering/Counter-terrorism financing		Sub	✓														
	Submission to TPB on Exposure Draft: Outsourcing, Offshoring and Code of Conduct								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	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