

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									ED				Revised			
	IESBA Work Stream - NOCLAR and Non Assurance Services	90 days			Revised													
	IESBA Work Stream - Long Association	60 days	ED				Update		Update		Update				Revised			
	IESBA Work Stream - Structure Phase 1	90 days			ED				Update		Update				Revised			
	IESBA Work Stream - Structure Phase 2	60 days									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								R-12								R-12	
APES 305	Terms of Engagement	60 days					R-12								R-12		ED	
APES 310	Client Monies		Update		Revised				R-6				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				R-6	
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 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 provisions		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 standard including amendments
R-6	6 month review
R-12	12 month review
Sub	Submission to relevant bodies