

**Accounting Professional and Ethical Standards Board
Technical Work Program - 2023**

Projects	BM Feb 2023	Status	BM May 2023	Status	BM Aug 2023	Status	BM Nov 2023	Status
Domestic projects								
APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i>	COMPILED	✓			COMPILED	✓		
• Engagement Team – Group Audits Independence	ED	✓	STD	✓				
• Technology					ED	✓	STD	✓
• Definition of Listed Entity & Public Interest Entity			STD	✓				
• Reporting of breaches							Update	✓
Sustainability Project	Update	✓	Update	✓	Update	✓	Update	✓
Artificial Intelligence and Digital Technology			Update	✓			Update	✓
Quality Management Conforming Amendments								
• APES 310 <i>Client Monies</i>			ED	✓			STD	D
• APES 315 <i>Compilation of Financial Information</i>	STD	✓						
• APES 325 <i>Risk Management for Firms</i>	STD	✓						
• APES 345 <i>Reporting on Prospective Financial Information prepared in connection with a Public Document</i>	STD	✓						
• APES 350 <i>Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document</i>	STD	✓						
• APES GN 30 <i>Outsourced Services</i>			ED	✓	GN	✓		
• APES GN 31 <i>Professional and Ethical Considerations relating to Low Doc Offering Sign-offs</i>	GN	✓						
Review of APES 215 <i>Forensic Accounting Services</i>			STD	✓				
Review of APES 225 <i>Valuation Services</i>			ED	✓	STD	✓		
Review of APES 230 <i>Financial Planning Services</i>			Update	✓	Update	✓		
Post implementation Review APES 330 <i>Insolvency Services</i>							Update	✓
Government Inquiries					Update	✓	Update	✓
International projects								
International developments – quarterly review	Update	✓	Update	✓	Update	✓	Update	✓
Tax planning and related services (IESBA)	Update	✓	Sub	✓	Update	✓		
Strategy & Work Plan Survey (IESBA)					Sub	✓		

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Legend			
Description of Activity			
ED	Exposure Draft presentation to the Board	GN / Revised	Issue of Guidance Note / Revised Guidance Note
Update	Update of project presented to the Board	COMPILED	Compiled version of a standard incorporating amendments
STD / Revised	Issue of Standard / Revised Standard	Sub	Submission to relevant bodies
PP	Project Proposal		
Description of Status			
✓	Completed	✓	Discussed, Board supportive and project nearing completion
D	Delayed due to external developments or Board awaiting clarification from external parties		