

**Accounting Professional & Ethical Standard Board**  
Standard & Guidance Notes Work program - 2009 & 2010

APES No.	Description	Exposure Period	Feb-09	Status	May-09	Aug-09	Nov-09	Feb-10	May-10	Aug-10	Nov-10
	APESB Framework	N/A				PP	FINAL				
	APESB Glossary	N/A					PP	FINAL			
	Issues Register	N/A	2009 Update					2010 Update			
APES 110	Code of Ethics for Professional Accountants - Compiled <i>New IFAC Code of Ethics for Professional Accountants</i>	90 days			PP		R-12	ED 1	STD		R-12
APES 205	Conformity with Accounting Standards	60 days	R-6			R-12				R-6	
APES 210	Conformity with Auditing and Assurance Standards	30 days			R-6		R-12				R-12
APES 215	Forensic Accounting	90 days						R-6		R-12	
APES 220	Taxation Services	90 days	R-6			R-12				R-12	
APES 225	Valuation Services	120 days				R-6		R-12			
APES 305	Terms of engagement	60 days	R-6			R-12				R-12	
APES 310	Client Monies	60 days	ED 2			STD				R-6	
APES 315	Compilation of Financial Reports	45 days				R-6		R-12			
APES 320	Quality Control of the firm <i>Revised ISQC 1</i>	60 days		ED 2	STD					R-6	
APES 325	Risk Management	60 days					ED 1		STD		
APES 330	Insolvency Services	60 days			STD					R-6	
APES 335	Financial Advisory Services	60 days			Update	Update	ED 1		STD		
APES 340	Contingent Fee Arrangements for Assurance Clients	60 days					ED 2		STD		
APES 345	Prospectus and reports on profit forecasts (Previous F2)	45 days						R-6		R-12	
APES 350	Due Diligence Committees	60 days	Update		ED 1	ED 2	STD		R-6		R-12
APES GN 20	Outsourcing of Accounting Services	60 days				ED 1		STD			
APES GN 30	Operation of Trust Accounts (Previous GN3)	60 days			ED 1	STD				R-6	
APES GN 40	Members in Business Guidance statement (Previous GN1)	60 days					ED 1		STD		

**Description of Activity**

PP	Project Proposal
ED 1	Initial Exposure Draft Presentation to the Board
ED 2, 3	Issue of Exposure Draft or 2nd/3rd Presentation to the Board
Project Plan	Preparation of a project plan to update a Standard
STD	Issue of Standard
FINAL	Document finalised
COMPILED	Compiled version of a standard incorporating amendments
R-6	6 month review
R-12	12 month review
Disc. Paper	Discussion paper
Cons. Paper	Consultation paper
Sub	Submission to relevant bodies

**Description of Status**

√	Completed
√	Discussed, Board supportive and further information or minor amendments requested
IP	Discussed and significant further work required
D	Delayed due to external developments or Board awaiting clarification from external parties

**Details of Relevant International Standard Setting Bodies**

IESBA	International Ethics Standard Board of Accountants
IAASB	International Auditing and Assurance Standards Board