

Accounting Professional and Ethical Standards Board
Technical Work Program - 2015 and 2016

APES No.	Description	Exposure Period	Jan-15	Status	May-15	Status	Aug-15	Status	Nov-15	Status	Feb-16	Status	May-16	Status	Aug-16	Status	Nov-16	Status
	APESB Due Process and Working Procedures	N/A									PP	D						
	Issues Register	N/A	Update	✓							Update	✓						
APES 110	Code of Ethics for Professional Accountants - Compiled 2013	60 days	R-12	✓											PP	✓	ED1	✓
	IESBA Work Stream - Non Assurance Services	45 days													PP	✓	ED1	✓
	IESBA Work Stream - Long Association	45 days													PP	✓	ED1	D
	IESBA Work Stream - Review of Section C - Phase 1	45 days													PP	✓		
	IESBA Work Stream - NOCLAR	45 days													PP	✓	ED1	✓
	IESBA Work Stream - Structure/Safeguards in the Code	45 days													PP	✓		
APES 205	Conformity with Accounting Standards	60 days			ED	✓	Revised	✓					R-12	✓				
APES 210	Conformity with Auditing and Assurance Standards	30 days	R-12	✓	ED	✓	Revised	✓					R-12	✓				
APES 215	Forensic Accounting Services	90 days					ED	✓	Revised	✓							R-12	✓
APES 220	Taxation Services	90 days	R-12	✓	ED	✓	Revised	✓							R-12	✓		
APES 225	Valuation Services	90 days					ED	✓	Revised	✓							R-12	✓
APES 230	Financial Planning Services	60 days					R-12	✓										
APES 305	Terms of Engagement	60 days	R-12	✓	ED	✓	Revised	✓							R-12	✓		
APES 310	Dealing with Client Monies	60 days							R-12	✓								
	Revision to incorporate technological advancement	60 days	Update	✓			Update	✓	ED1	✓	Update	✓	ED2	✓			Revised	D
APES 315	Compilation of Financial Information	45 days	Revised	✓							R-12	✓						
APES 320	Quality Control for Firms	60 days			R-12	✓	ED	✓	Revised	✓							R-12	✓
	Revision to focus on Non assurance practices	60 days			Update	✓												
APES 325	Risk Management for Firms	60 days			ED	✓	Revised	✓							R-12	✓		
APES 330	Insolvency Services	60 days							R-12	✓							R-12	✓
APES 345	Reporting on Prospective Financial Information prepared in connection with a Public Document	45 days	R-12	✓	ED	✓	Revised	✓					R-12	✓				
APES 350	Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document	45 days	R-12/ED	✓			Revised	✓			Update				R-12	✓		
APES GN 20	Scope and Extent of Work for Valuation Services	45 days					R-12	✓							R-12	✓		
APES GN 21	Valuation Services for Financial Reporting	60 days							ED	✓			GN	✓				
APES GN 30	Outsourced Services	60 days			ED	✓	Revised	✓							R-12	✓		
APES GN 40	Ethical Conflicts in the Workplace - Considerations for Members in Business	60 days	R-12	✓	ED	✓	Revised	✓							R-12	✓		
APES GN 41	Management Representations	60 days	Update	✓					ED	✓			GN	✓				
Other Activities and Submissions																		
	International developments		Update	✓	Update	✓	Update	✓	Update	✓	Update	✓	Update	✓	Update	✓	Update	✓
	Submission to IESBA on Consultation Paper re: Structure of the Code		Sub	✓														
	Submission to IESBA on Exposure Draft re: Structure of the Code - Phase 1										Sub	✓						
	Submission to IESBA on Exposure Draft re: Review of Section C Phase 1				Sub	✓												
	Submission to IESBA on Exposure Draft re: NOCLAR						Sub	✓										
	Submission to IESBA on Exposure Draft re: Safeguards of the Code - Phase 1										Sub	✓						
	Submission to IESBA on Exposure Draft re: Limited Re-Exposure of Long Association												Sub	✓				
	Submission to IAASB on Invitation to Comment: Enhancing Audit Quality												Sub	✓				
	Submission to IESBA on Survey re: Strategy and Work Plan 2019 - 2023																	

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