

## Technical Alert

20 November 2022

### APESB issues a compiled Code of Ethics

Accounting Professional & Ethical Standards Board Limited (APESB) has today issued a newly compiled APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (compiled Code).

In November 2018, APESB issued the restructured Australian Code, which became effective on 1 January 2020.

This compiled Code incorporates the following amending standards into the restructured Code:

- Amendments to Part 4B of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (issued September 2020 and effective 1 July 2021);
- Amendments to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* to Promote the Role and Mindset Expected of Professional Accountants (issued March 2021 and effective 1 January 2022);
- Amendments to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards) Addressing the Objectivity of an Engagement Quality Reviewer and Other Appropriate Reviewers* (issued February 2022 and effective 1 January 2023);
- Amendments to the Fee-related provisions of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (issued July 2022 and effective 1 January 2023); and
- Quality Management-related Conforming Amendments to APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (issued November 2022 and effective 1 January 2023).

Please refer to the compilation details of the compiled Code for further information on how the amending standards have impacted the restructured Code.

The compiled Code and the amending standards are available for review on the APESB website: [www.apesb.org.au](http://www.apesb.org.au).

Keep up to date with APESB standards via our website [www.apesb.org.au](http://www.apesb.org.au), by downloading our app from one of the app stores below or by following us on [LinkedIn](https://www.linkedin.com/company/apesb).

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#### Technical Enquiries:

Mr Channa Wijesinghe  
Chief Executive Officer  
Email: [channa.wijesinghe@apesb.org.au](mailto:channa.wijesinghe@apesb.org.au)  
Phone: 03 9642 4372