

ACCOUNTING PROFESSIONAL & ETHICAL STANDARDS BOARD LIMITED

138th MEETING OF THE BOARD OF DIRECTORS

AGENDA

4 September 2026 from 9.00 am to 3.30 pm AEST

Hybrid Meeting – Adelaide/Zoom

Morris Forensic
Level 2, 91 King William St
Adelaide SA 5000

(Registered attendees will receive Zoom dial-in details)

APESB Administration* (private session)

9.00 am	Acknowledgement of Country	PG
9.01 am	Present and Apologies*	PG
1	Executive Session*	CW

Standards Development and Review (public session)

9.30 am	2	Register of Interests	PG
	3	International and other activities	AC
	4	Sustainability Reporting, Assurance and Ethics Developments	AC
	5	Proposed APES 206 <i>Conformity with Sustainability Reporting Standards</i>	NG
	6	Post Implementation Review of APES 320 <i>Quality Management for Firms that provide NAS</i> and APES 325 <i>Risk Management for Firms</i>	AC
	7	Update on IESBA's Firm Culture and Governance project	CW
	8	Update on IESBA's project on Independence Standards for SAEs outside the scope of the IESSA	NG
	9	Project update on the Impact of AI on Forensic Accounting and Valuation Services	NG
	10	Review of APESB Due Process and Working Procedures Document	CW
	11	Update on the Auditor Independence Guide Project	CW
	12	Update on Parliamentary Inquiries	CW
11.30 pm		Public Session Close	

	13	IPA Quality Review Presentation*	VS/AB
12.30 pm		Lunch	
APESB Administration* (private session)			
1.00 pm	14	Noting of Minutes of Previous Meetings* 14.1 Minutes from the meeting held on 4 June 2026* 14.2 Minutes from the meeting held on 29 July 2026*	PG
	15	Business Arising from Previous Meetings*	CW
	16	Risk Register*	CW
	17	Chairman's Report*	PG
	18	CEO's Report*	CW
	19	2025/26 Q4 Financial Reports*	CW
	20	Review of Policies and Procedures*	JH
	21	Strategy Planning Review*	CW
	22	Non-executive Session*	PG
3.30 pm		Meeting Close	