ACCOUNTING PROFESSIONAL & ETHICAL STANDARDS BOARD LIMITED

140th MEETING OF THE BOARD OF DIRECTORS

AGENDA

25 November 2026 from 8.30 am to 3.30 pm AEDT

Hybrid Meeting – Melbourne/Zoom

APESB Office,
Level 3, 99 Queen Street
Melbourne VIC 3000

(Registered attendees will receive Zoom dial-in details)

APESB Administration* (private session)

8.30 am		**Acknowledgement of Country***	**PG**
		Present and Apologies*	**PG**
	1	**Principia presentation***	**DR/CG**
	2	**Executive Session***	**CW**

Standards Development and Review (public session)

9.45 am	**3**	**Register of Interests**	**PG**
	4	**Update on APESB's Work Program for 2026**	**CW**
	5	**International and other activities**	**JH**
	6	**Sustainability Reporting, Assurance and Ethics Developments**	**JH**
	7	**Proposed revised APES GN 40 *Ethical Conflicts in the Workplace – Considerations for Members in Business***	**NG**
	8	**IVSC presentation on AI and Valuation Services**	**JM**
	9	**Proposed Guidance document on the Impact of AI on Forensic Accounting and Valuation Services**	**NG**
	10	**Update on the Auditor Independence Guide Project**	**CW**
	11	**Update on key IESBA projects**	**CW**
	12	**Proposed revised APES 210 *Conformity with Auditing and Assurance Standards***	**JH**

**** Denotes items to be discussed in private***

	13	**Update on Parliamentary Inquiries**	**CW**
12.00 pm		**Public Session Close**	
12.15 pm	**14**	**Annual General Meeting***	
12.30 pm		**Lunch**	

APESB Administration* (private session)

1.00 pm	**15**	**Noting of Minutes of Previous Meetings*** **15.1 Minutes from the meeting held on 4 September 2026*** **15.2 Minutes from the meeting held on 21 October 2026***	**PG**
	16	**Business Arising from Previous Meetings***	**CW**
	17	**Risk Register***	**JH**
	18	**Chairman's Report***	**PG**
	19	**CEO's Report***	**CW**
	20	**2026/27 Q1 Financial Reports***	**CW**
	21	**Internal Audit Draft Report on ESG Disclosures***	**CW**
	22	**Review of Policies and Procedures***	**JH**
2.00 pm	**23**	**CPA Australia – Best Practice Program update***	**MR/BZ**
3.00 pm	**24**	**Non-executive Session***	**PG**
3.30 pm		**Meeting Close**	

**** Denotes items to be discussed in private***