

Accounting Professional and Ethical Standard Board
Technical Work Program - 2017 and 2018

APES No.	Description	Exposure Period	Feb-17	Status	May-17	Status	Aug-17	Status	Nov-17	Status	Feb-18	Status	May-18	Status	Aug-18	Status	Nov-18	Status
-	APESB Due Process and Working Procedures										PP				Update			
-	Issues Register		Update	√							Update							
APES 110	Code of Ethics for Professional Accountants (Compiled 2013)	90 days									ED				Revised			
	IESBA Work Stream - NOCLAR and Non Assurance Services	90 days			Revised													
	IESBA Work Stream - Long Association	60 days	ED	√			Update		Update		Update				Revised			
	IESBA Work Stream - Structure Phase 1	90 days			ED				Update						Revised			
	IESBA Work Stream - Structure Phase 2	60 days									ED		Update		Revised			
APES 205	Conformity with Accounting Standards	60 days				R-12							R-12					ED
APES 210	Conformity with Auditing and Assurance Standards	60 days				R-12							R-12					ED
APES 215	Forensic Accounting Services								R-12									R-12
APES 220	Taxation Services						R-12								R-12			
APES 225	Valuation Services									R-12								R-12
APES 230	Financial Planning Services									R-12								R-12
APES 305	Terms of Engagement	60 days					R-12								R-12			ED
APES 310	Client Monies				Revised						R-6				R-12			
APES 315	Compilation of Financial Information		R-12	√	Revised									R-12				
APES 320	Quality Control for Firms	60 days								R-12								ED
APES 325	Risk Management for Firms	60 days					R-12								R-12			ED
APES 330	Insolvency Services	60 days					Update		ED					Revised				R-6
APES 345	Reporting on Prospective Financial Information					R-12								R-12				
APES 350	Due Diligence Committees						R-12								R-12			
APES GN 20	Scope and Extent of Work for Valuation Services						R-12								R-12			
APES GN 21	Valuation Services for Financial Reporting		R-6	√			R-12								R-12			
APES GN 30	Outsourced Services						R-12								R-12			
APES GN 31	Due Diligence Sign-offs in Low Doc scenarios	60 days			ED					GN					R-6			
APES GN 40	Ethical Conflicts in the Workplace - Considerations for Members in Business						R-12								R-12			
APES GN 41	Management Representations					R-6				R-12								R-12
Other Activities and Submissions																		
International developments			Update	√	Update		Update		Update		Update		Update		Update		Update	
Submission to IESBA on Exposure Draft re: Structure (Phase 2)					Sub													
Submission to IESBA on Exposure Draft re: Part C (Phase 2)					Sub													
Submission to IESBA on Exposure Draft re: Safeguards (Phase 2)					Sub													
Submission to IESBA on Survey re: Strategy & Work Plan 2019-23							Sub											
Submission to Treasury on Whistleblower protections discussion			Sub	√			Sub											
Submission to Attorney Generals Dept on Consultation Paper: Accountants and Anti-Money Laundering/Counter-terrorism			Sub	√			Sub											

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 a standard incorporating amendments
R-6	6 month review
R-12	12 month review
Sub	Submission to relevant bodies