

**Accounting Professional and Ethical Standards Board
Technical Work Program - 2024**

Projects	BM Feb 2024	Status	BM Jun 2024	Status	BM Sept 2024	Status	BM Dec 2024	Status
Domestic projects								
APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i>					COMPILED	✓		
• Tax Planning and Related Services	Update	✓	ED	✓			STD	
• Reporting breaches of the Code	PP	D	Update	✓				
• APES 110 prohibitions guidance					Update	✓		
Sustainability Project	Update	✓	Update	✓	Update	✓	Update	
Artificial Intelligence and Digital Technology	Update	✓						
Code Conforming Amendments for other APESB pronouncements			ED	✓	STD/ED	✓	STD	
Review of APES 230 <i>Financial Planning Services</i>	Update	✓			Update	✓		
Tax updates			ED	✓			STD	
• Proposed revisions to APES 220 <i>Taxation Services</i>								
• Treasury Consultation on guidance for the TASA Act					Sub	✓		
Review of APES 310 <i>Client Monies</i>			Update	✓	STD	✓		
Review of APES 330 <i>Insolvency Services</i>							Update	
Review of APES 320 <i>Quality Management for Firms that Provide Non-Assurance Services</i>					Update	✓		
Parliamentary Inquiries	Update	✓	Update	✓	Update	✓	Update	
International projects								
International developments – quarterly review	Update	✓	Update	✓	Update	✓	Update	
Sustainability (IESBA)			Sub	✓				
Use of Experts (IESBA)			Sub	✓				

Legend			
Description of Activity			
ED	Exposure Draft presentation to the Board	GN / Revised	Issue of Guidance Note / Revised Guidance Note
Update	Update of the project presented to the Board	COMPILED	Compiled version of a standard incorporating amendments
STD / Revised	Issue of Standard / Revised Standard	Sub	Submission to relevant bodies
PP	Project Proposal	PIR	Post-Implementation Review
Description of Status			
✓	Completed	✓	Discussed, Board supportive and the project nearing completion
D	Delayed due to external developments or the Board awaiting clarification from external parties		