

Accounting Professional and Ethical Standards Board Technical Work Program - 2025

Projects	BM March 2025	Status	BM Jun 2025	Status	BM Sept 2025	Status	BM Dec 2025	Status
Domestic projects								
APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i>			COMPILED				COMPILED	
• Sustainability Assurance and Reporting	ED	✓	STD					
• Using the Work of an External Expert	ED	✓	STD					
• APES 110 prohibitions guidance			Revised					
Sustainability Conforming Amendments Project					Update		ED	
Review of APESB Guidance Publications								
• Whistleblowing & Confidentiality					Update		Revised	
• Long Association Technical Staff Q&A			Update		Revised			
Project - Independence Guide					Update		Update	
Review of APES GN 40 <i>Ethical Conflicts in the Workplace – Considerations for Members in Business</i>					ED		GN	
Review of APES 230 <i>Financial Planning Services</i>			Update		Update			
Review of APES 330 <i>Insolvency Services</i>			Update				Update	
Parliamentary Inquiries			Update				Update	
International projects								
International developments – quarterly review	Update	✓	Update		Update		Update	
Firm Culture and Governance (IESBA)	Update	✓			Update			
Collective Investment Vehicles, Pension Funds & Investment Company Complexes (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		