

## 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
<b>Domestic projects</b>								
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					Update		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	
Review of APES 230 <i>Financial Planning Services</i>			Update	✓			Update	
Review of APES 330 <i>Insolvency Services</i>					Update			
Parliamentary Inquiries					Update			
Emerging Issue: Private Equity Investment in Accounting Firms			Update	✓				
<b>International projects</b>								
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		