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 *Code of Ethics for Professional Accountants (including Independence Standards)*			COMPILED	✓	COMPILED	✓		
• Sustainability Assurance and Reporting	ED	✓	STD	✓				
• Using the Work of an External Expert	ED	✓	STD	✓				
• APES 110 prohibitions guidance					Revised	✓		
Project – Conformity with Sustainability Reporting Standards							Update	
Review of APES 200 and GN 20 series for Sustainability and AI					Update	✓	Update	
Review of APES 300 and GN 30 series for Sustainability and AI					Update	✓	Update	
Review of APESB Guidance Publications								
• Whistleblowing & Confidentiality					Update	✓		
• Long Association Technical Staff Q&A					Update	✓	Revised	
Project - Independence Guide							Update	
Review of APES GN 40 *Ethical Conflicts in the Workplace – Considerations for Members in Business*					PP	✓		
Review of APES 230 *Financial Planning Services*			Update	✓			Update	
Emerging Issue: Private Equity Investment in Accounting Firms			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			