

**Accounting Professional and Ethical Standards Board
Technical Work Program - 2026**

Projects	BM Mar 2026	Status	BM Jun 2026	Status	BM Sep 2026	Status	BM Dec 2026	Status
Domestic projects								
Project - Conformity with Sustainability Reporting Standards	ED	✓			STD			
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		Revised			
• Long Association Technical Staff Q&A	Update	✓	Revised					
Independence Guide - Revision			Update		Update		FINAL	
Review of APES GN 40 <i>Ethical Conflicts in the Workplace – Considerations for Members in Business</i>	Update	✓	ED		Revised			
Review of APES 230 <i>Financial Planning Services</i>			Update				Update	
Review of APES 320 <i>Quality Management for Firms that provide NAS</i>					PIR			
Review of APES 325 <i>Risk Management for Firms</i>					PIR			
Update on Parliamentary Inquiries	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)			Update					
Independence Standards for SAEs Outside the Scope of the IESSA			Update		Update			
Role of CFOs	Update	✓					Update	
Post Implementation Reviews - NOCLAR and Restructured Code			Update		Update			
Strategy and Work Plan (2028-31)			Update					

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		