

Accounting Professional and Ethical Standards Board

Technical Work Program - 2026

Projects	BM Mar 2026	Status	BM Jun 2026	Status	BM Sep 2026	Status	BM Nov 2026	Status
Domestic projects								
Project – APES 206 <i>Conformity with Sustainability Reporting Standards</i>	ED	✓			STD	✓		
Narrow scope amendments APES 210 <i>Conformity with Auditing and Assurance Standards</i>							ED	
Review of APES 200 and GN 20 series for Sustainability and AI			Update	✓	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	✓				
Independence Guide - Revision			Update	✓	Update	✓	Update	
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	✓			Update	✓	Update	
Review of APESB Due Process and Working Procedures Document					Revised	✓		
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 (IESBA)					Update	✓		
Role of CFOs (IESBA)	Update	✓	Sub	✓			Update	
Post Implementation Reviews - NOCLAR and Restructured Code (IESBA)					Sub	✓		
Strategy and Work Plan (2028-31)			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		