

Accounting Professional and Ethical Standards Board
Technical Work Program - 2020

Projects	BM Mar 2020	Status	BM Jun 2020	Status	BM Aug 2020	Status	BM Nov 2020	Status
Domestic projects								
Artificial Intelligence and Digital Technology	PP	✓	Update		Update		Update	
Whistleblowing	PP	✓	Update		Update		ED	
Review of APES 230 <i>Financial Planning Services</i>			Update		Update		ED	
Review of APES GN 30 <i>Outsourcing</i>	Update	✓	APES 305 ED		APES 305			
Review of APES 320 <i>Quality Control for Firms</i>					PP		Update	
Independence Guide - Revision	Update	✓	FINAL					
PJC Audit Regulation Inquiry	Update	✓			Update		Update	
Awareness of APESB Pronouncements	Update	✓	Update		Update		Update	
International projects								
International developments – quarterly review	Update	✓	Update		Update		Update	
Revisions to Part 4B of the Code			ED		Update		Revised	
Role and Mindset Expected of Professional Accountants			Update				ED	
Fees	Update	✓	Sub					
Non-Assurance Services	Update	✓	Sub					
Objectivity of Engagement Quality Reviewers	Sub	✓						
Definition of a Public Interest Entity/listed Entity							Update	

Legend			
Description of Activity			
PP	Project proposal	GN / Revised	Issue of Guidance Note / Revised Guidance Note
CP	Consultation Paper presentation to the Board	FINAL	Document finalised
ED	Exposure Draft presentation to the Board	COMPILED	Compiled version of a standard incorporating amendments
Update	Update of project presented to the Board	Review	Report on regular review
STD / Revised	Issue of Standard / Revised Standard	Sub	Submission to relevant bodies
Description of Status			
✓	Completed	D	Delayed due to external developments or Board awaiting clarification from external parties
✓	Discussed, Board supportive and project nearing completion		