

**Accounting Professional and Ethical Standards Board
Technical Work Program - 2022**

Projects	BM Feb 2022	Status	BM Mar 2022	Status	BM Jun 2022	Status	BM Sept 2022	Status	BM Nov 2022	Status
Domestic projects										
APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i>							COMPILED	✓		
• Fees			ED/ Update	✓	STD	✓				
• Non-Assurance Services			Update	✓	ED	✓			STD	✓
• Definition of Listed Entity & Public Interest Entity					ED	✓				
• Quality Management Conforming Amendments					ED	✓	STD	✓		
PJC Audit Regulation Inquiry										
Artificial Intelligence and Digital Technology			Update	✓	Update	✓	Update	✓	Update	✓
Quality Control and Quality Management systems • APES 320 <i>Quality Control for Firms</i>	STD	✓								
Quality Management Conforming Amendments – APESB Pronouncements			PP	✓			ED	✓		
Review of APES 230 <i>Financial Planning Services</i>			Update	✓						
Special Purpose Financial Statement Disclosures • APES 205 <i>Conformity with Accounting Standards</i> • APES 315 <i>Compilation of Financial Information</i>					ED	✓	STD	✓		
Tax update/Auditor Independence • APES 220 <i>Taxation Services</i>					Update	✓				
Post implementation Reviews: • APES 305 <i>Terms of Engagement</i> • APES GN 30 <i>Outsourced Services</i>									Update	✓
Review of APES 215 <i>Forensic Accounting Services</i>					Update	✓	Update	✓	ED	✓
Awareness of APESB Pronouncements			Update	✓	Update	✓	Update	✓	Update	✓
Sustainability Project							Update	✓	Update	✓
International projects										
International developments – quarterly review			Update	✓	Update	✓	Update	✓	Update	✓
Technology (IESBA)					Sub	✓				
Engagement Team/Group Audits (IESBA)					Sub	✓				
Strategy & Work Plan Survey (IESBA)							Sub	✓		
Tax planning and related services (IESBA)							Update	✓		

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The

Legend			
Description of Activity			
ED	Exposure Draft presentation to the Board	GN / Revised	Issue of Guidance Note / Revised Guidance Note
Update	Update of 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		
Description of Status			
✓	Completed	✓	Discussed, Board supportive and project nearing completion
D	Delayed due to external developments or Board awaiting clarification from external parties		