

**Accounting Professional and Ethical Standards Board  
Technical Work Program - 2024**

Projects	BM Feb 2024	Status	BM Jun 2024	Status	BM Sept 2024	Status	BM Dec 2024	Status
<b>Domestic projects</b>								
APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i>					<b>COMPILED</b>			
• Tax Planning and Related Services	<b>Update</b>	✓	<b>ED</b>	✓			<b>STD</b>	✓
• Reporting breaches of the Code	<b>PP</b>	<b>D</b>	<b>Update</b>	✓				
• APES 110 prohibitions guidance					<b>Update</b>	✓		
Sustainability Project	<b>Update</b>	✓	<b>Update</b>	✓	<b>Update</b>	✓	<b>Update</b>	✓
Artificial Intelligence and Digital Technology	<b>Update</b>	✓						
Code Conforming Amendments for other APESB pronouncements			<b>ED</b>	✓	<b>STD/ED</b>	✓	<b>STD</b>	✓
Review of APES 230 <i>Financial Planning Services</i>	<b>Update</b>	✓			<b>Update</b>	✓		
Tax updates			<b>ED</b>	✓			<b>STD</b>	✓
• Proposed revisions to APES 220 <i>Taxation Services</i>								
• Treasury Consultation on guidance for the TASA Act					<b>Sub</b>	✓		
Review of APES 310 <i>Client Monies</i>			<b>Update</b>	✓	<b>STD</b>	✓		
Review of APES 330 <i>Insolvency Services</i>								
Review of APES 320 <i>Quality Management for Firms that Provide Non-Assurance Services</i>					<b>Update</b>	✓		
Parliamentary Inquiries	<b>Update</b>	✓	<b>Update</b>	✓	<b>Update</b>	✓	<b>Update</b>	✓
<b>International projects</b>								
International developments – quarterly review	<b>Update</b>	✓	<b>Update</b>	✓	<b>Update</b>	✓	<b>Update</b>	✓
Sustainability (IESBA)			<b>Sub</b>	✓				
Use of Experts (IESBA)			<b>Sub</b>	✓				

Legend			
Description of Activity			
<b>ED</b>	Exposure Draft presentation to the Board	<b>GN / Revised</b>	Issue of Guidance Note / Revised Guidance Note
<b>Update</b>	Update of the project presented to the Board	<b>COMPILED</b>	Compiled version of a standard incorporating amendments
<b>STD / Revised</b>	Issue of Standard / Revised Standard	<b>Sub</b>	Submission to relevant bodies
<b>PP</b>	Project Proposal	<b>PIR</b>	Post-Implementation Review
Description of Status			
✓	Completed	✓	Discussed, Board supportive and the project nearing completion
<b>D</b>	Delayed due to external developments or the Board awaiting clarification from external parties		