

# Accounting Professional and Ethical Standards Board

## Technical Work Program - 2025

Projects	BM March 2025	Status	BM Jun 2025	Status	BM Sept 2025	Status	BM Dec 2025	Status
<b>Domestic projects</b>								
APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i>			COMPILED	✓	COMPILED	✓		
• Sustainability Assurance and Reporting	ED	✓	STD	✓				
• Using the Work of an External Expert	ED	✓	STD	✓				
• APES 110 prohibitions guidance					Revised	✓		
Project - Conformity with Sustainability Reporting Standards					PP	✓	Update	✓
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	✓		
• Long Association Technical Staff Q&A					Update	✓	Update	✓
Review of APES GN 40 <i>Ethical Conflicts in the Workplace – Considerations for Members in Business</i>					PP	✓		
Review of APES 230 <i>Financial Planning Services</i>			Update	✓				
Emerging Issue: Private Equity Investment in Accounting Firms			Update	✓	Update	✓		
Update on ASIC Auditor Independence Report							Update	✓
<b>International projects</b>								
International developments – quarterly review	Update	✓	Update	✓	Update	✓	Update	✓
Firm Culture and Governance (IESBA)	Update	✓					Update	✓
Collective Investment Vehicles, Pension Funds & Investment Company Complexes (IESBA)			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		