

Technical Alert

30 September 2026

APESB issues revised Due Process Document

The Accounting Professional & Ethical Standards Board Limited (APESB) has today issued its revised *Due process and working procedures for the development and review of APESB pronouncements* (Due Process Document). The document describes the processes and procedures that APESB follows when developing and reviewing professional and ethical standards. It outlines how stakeholders can participate in and contribute to APESB's standard-setting process.

The key revisions to the Due Process Document consist of the following:

- updated references to reflect the transition of the international standard-setting boards to the International Foundation for Ethics and Audit (IFEA) (Sections 3.3, 5.1, and 5.4);
- clarifying the enforceability of APESB pronouncements by referencing sustainability assurance engagements performed under the *Corporations Act 2001* (Section 3.6);
- incorporating consideration of the public interest into APESB's project proposals assessment process (Section 4.2);
- clarifying that stakeholder consultation processes may include roundtable discussions (Section 4.3);
- providing marked-up exposure drafts showing changes to existing APESB pronouncements, when applicable (Section 4.4); and
- outlining the internal compliance checks performed when issuing an APESB pronouncement, and the process for undertaking post-implementation reviews (Section 4.6).

Due Process and working procedures for the development and review of APESB pronouncements (September 2026) is available to download from the APESB website at www.apesb.org.au.

Stay up to date with APESB standards by visiting www.apesb.org.au, downloading the APESB app from the relevant app store, or following APESB on [LinkedIn](#).

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