APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
2021	• Issued an amending standard to APES 110: - Role and Mindset (Mar 2021) • Revised two pronouncements: - APES GN 30 *Outsourced Services* (Jun 2021) - APES 330 *Insolvency Services* (Dec 2021) • Issued new Guidance document on Whistleblowing & Confidentiality (Feb 2021)	• Held an APESB Roundtable on IESBA's Definition of Listed Entity and Public Interest Entity (PIE) ED with Ian McPhee AO PSM presenting (Apr 2021) • Held an APESB webinar on APES 320 ED (Nov 2021) • CEO presented at SMSF Association National Conference (Feb 2021) • Presented at four CPA Australia events: - Webinar on NAS & Fees (May 2021) - Update to Ethics and Professional Standards Centre of Excellence (Jul 2021) - Webinar on Ten Questions with APESB (Sep 2021) - Board Meeting (Oct 2021) • Taskforce meetings convened for APES 230 and APES 330	***International developments:*** • Made three submissions to IESBA: - Definition of Listed Entity & PIE ED (May 2021) - Long Association Post-implementation review Questionnaire (Jun 2021) - Quality Management Conforming Amendments ED (Oct 2021) • Attended IESBA NSS virtual meetings (May & Oct 2021) ***National developments:*** • Participated in the FRC's Working Group on PJC recommendations • Presentations to: - AASB Board (Nov 2021) - AUASB Board (Nov 2021)	• APESB 15 Year Anniversary Panel Discussion (May 2021) • CEO presented at CA ANZ Global Ethics Day (Oct 2021) • Issued two articles: - Highlights from APESB 15-year anniversary event - New Quality Management Standard • Issued 4 eNewsletters (33.41% open rate) • Web pages viewed: 142,308 • 642 Subscribers • 407 app downloads • 3,348 LinkedIn followers • 37 LinkedIn posts with 343,333 impressions

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
2022	• Issued a Compiled Code incorporating amending standards issued to Nov 2022 • Issued four amending standards to APES 110: - Objectivity of an Engagement Quality Reviewer (Feb 2022) - Fees-related Revisions (Jul 2022) - Quality Management Conforming Amendments (Nov 2022) - Non-Assurance Services (Dec 2022) • Reissued APES 320 as *Quality Management for Firms that Provide Non-Assurance Services* (Feb 2022) • Issued a revised APES 205 *Compliance with Accounting Standards* (Nov 2022)	• Held APESB webinar on reissued APES 320 (May 2022) • APESB Roundtable on the IESBA Definition of Engagement Team and Group Audit (ET-GA) & Technology EDs (May 2022) • Held joint APESB/AUASB Joint Webinar on PIE revisions (Aug 2022) • Presented at four CPA Australia events: - Webinar on Ten Questions with APESB (Jul 2022) - Webinar on Ethics and Sustainability (Oct 2022) • Presented at CA ANZ Webinar for APES 320 (Nov 2022) • Panellist in National Tax Summit of the Tax Institute (Oct 2022) • Presented at Australia Chapter of CA Sri Lanka (Feb 2022) • Conducted surveys on: - Providing NAS to Audit Client - Technology used in Forensic Accounting & Valuation Services • Taskforce meetings convened for APES 215	***International developments*** • Made three submissions to IESBA: - Technology-related revisions ED (June 2022) - ET-GA ED (June 2022) - Strategy Survey (July 2022) • Joint letter with XRB to IESBA about Sustainability (Oct 2022) • APESB CEO becomes IESBA Board Member and IESBA Tax Planning Taskforce member • Attended IESBA NSS virtual meeting (May 2022) • Provided Technical Support to the IESBA Technology Experts Group ***National Developments*** • Made four national submissions: - Professional Standards Councils on Code of Ethics ED (Jan 2022) - Australian Law Reform Council on Financial Services (Feb 2022) - AUASB Agenda Consultation (July 2022) - CA ANZ Professional Conduct Framework Review (Dec 2022) • Presentation to Professional Standards Councils (Sep 2022) • Participant of AASB/AUASB advisory panel - Sustainability Reporting Project	• CEO presented at IESBA Global PIE Webinar (Oct 2022) • APESB Director was a Panellist at CA ANZ Global Ethics Day (Oct 2022) • CEO participated in IESBA Online Promotion Campaign for 2022 Global Ethics Day • Issued 4 eNewsletters (41.18% open rate) • Web pages viewed 114,189 • 670 subscribers • 155 app downloads • 3,516 LinkedIn followers • 40 LinkedIn posts with 76,355 impressions

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
2023	• Issued two Compiled Codes incorporating amending standards to Dec 2022 and June 2023 • Issued two amending standards to APES 110: - ET-GA (June 2023) - PIE (Nov 2023) • Revised eight pronouncements: - APES 315 (Mar 2023) - APES 325 (Mar 2023) - APES 345 (Mar 2023) - APES 350 (Mar 2023) - APES GN 31 (Mar 2023) - APES 215 (Jun 2023) - APES 225 (Sep 2023) - APES GN 30 (Sep 2023) • Jointly issued IESBA/APESB guidance on Auditors and Technology (Jul 2023) • Issued revised guidance on Code Prohibitions for Auditors (Aug 2023)	• Held an APESB Roundtable for IESBA Tax Planning ED (Apr 2023) • Released a Video Series on reissued APES 320 (Nov 2022 - Mar 2023) • Presented at three CA ANZ events: - Telstra & Australia Post Panel Event (Apr 2023) - Webinar on IESBA Code Update (Apr 2023) - CA ANZ Audit Conference (May 2023) • Presented at four CPA Australia events: - Updates to Ethics and Professional Standards Centre of Excellence (May 2023) - Webinar on Ten Questions with APESB (Jun 2023) - Forensic Accounting Discussion Group (Oct 2023) - Public Practice Advisory Committee (Oct 2023) • Presented at IPA webinar for SMPs (Oct 2023) • Taskforce meetings convened for APES 215 & APES 225	**International developments:** • Made two submissions to IESBA: - Tax Planning & Related Services ED (May 2023) - Proposed Strategy & Work Plan 2024-2027 (Jul 2023) • APESB CEO continues as IESBA Board Member, and IESBA Tax Planning Taskforce member, with new tasks including IESBA Sustainability Taskforce member, IESBA Sustainability Reference Group Member (Chair from Dec 2023) and Planning Committee Member • Assisted with the IESBA Roundtable on Sustainability proposals in Sydney (Mar 2023) • Attended IESBA NSS meetings (June 2023) and (Nov 2023) • Technical Support to IESBA Technology Expert Group • Attended IAASB Roundtable for ISSA 5000 (Oct 2023) • Engagement with CPA PNG on establishing professional standards for forensic accounting services	• APESB & CPA Australia co-hosted an interactive panel on Global developments in Ethics and Assurance for Sustainability (Mar 2023) • CEO participated in study guide recordings for CPA Australia Ethics & Governance module (Oct 2023) • Released new focus areas pages on the APESB website (Oct 2023) • Participated in RMIT Research Project on Technologies and the professional Code of Ethics (Jun 2023) • Issued 4 eNewsletters (44.18% open rate) • Web pages viewed 129,007 • 711 Subscribers • 297 app downloads • 3,524 LinkedIn followers • 38 LinkedIn posts with 43,762 impressions

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
			National developments: • Made five national submissions on: - Treasury Consultation on Climate-related financial disclosures (Feb 2023) - Senate FPAR Inquiry on Consulting Services (April 2023) - NSW Government Inquiry on Consulting Services (July 2023) - Treasury Consultation on Climate-related financial disclosure (Jul 2023 - PJC Inquiry on Ethics & Professional Accountability (Aug 2023) • Provided evidence at a Public Hearing of the NSW Govt Inquiry (Aug 2023) • Held a Board Workshop on the PJC Inquiry (Aug 2023)	
2024	• Issued a Compiled Code incorporating amending standards issued to June 2024 • Issued an amending standard to APES 110: - Technology (Jun 2024) • Revised five pronouncements: - APES 210 (Sep 2024) - APES 215 (Oct 2024) - APES 225 (Oct 2024)	• Held an APESB Roundtable on IESBA Sustainability EDs (Mar 2024) • Presented at CA ANZ Audit Conference 2024 (May 2024) • Presented at three CPA Australia events: - Sustainability & Ethics Lunch Seminar (May 2024) - Firm Culture & Governance Lunch Seminar (May 2024) - Forensic & Financial Investigations Discussion Group (Sep 2024)	***International developments:*** • Made two submissions to IESBA: - Sustainability (IESSA) ED (May 2024) - Using an External Expert ED (May 2024) • APESB CEO continues as IESBA Board Member, IESBA Tax Planning Taskforce member, IESBA Sustainability Taskforce member, IESBA Sustainability Reference Group Chair and Planning Committee Member and new role as Chair of IESBA Firm Culture & Governance Working Group.	• Hosted Thought Leadership Dinner Event with IESBA Chair (May 2024) • IESBA Outreach Activities in Australia (May 2024) • CEO Keynote Speech at the University of Sydney Business School: Pacioli Society Dinner Event (Aug 2024) • CEO participated in a panel discussion at the ICGN Conference (Nov 2024)

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
	- APES 305 (Sep 2024) - APES 310 (Oct 2024) • Issued revised guidance on Code Prohibitions for Auditors (Dec 2024) • Researched Reporting of Breaches & Whistleblowing	• Presented at Rawson Verco Need (Sep 2024) • Presented at Central Queensland University (Sep 2024) • Consulted with Corporate Finance Taskforce (Aug - Nov 2024) • Taskforce meetings convened for Sustainability (APES 110)	• Attended IESBA NSS in-person meeting (May 2024) • APESB CEO presented as IESBA Board Member for - IESBA global Webinar on Sustainability EDs (Mar 2024) - IESBA Global Webinar on Tax Planning (May 2024) - AUASB on IESBA Sustainability EDs (Mar 2024) - NZAuASB on IESBA Firm Culture Project (Apr 2024) **National developments:** • Made six national submissions on: - Treasury ED on TASA (Jan 2024) - Treasury ED on Climate-related Financial Disclosure (Feb 2024) - Treasury Consultation on Accounting, Auditing & Consulting Firms (Jun 2024) - Dept of Finance Consultation on Conflicts of Interest & Confidentiality Review (July 2024) - TPB Draft Guidance on TASA Determination 2024 (Sep 2024) - TPB Draft Guidance on TASA Determination 2024 (Nov 2024) • Provided evidence at a Public Hearing of the FPAR Inquiry (Feb 2024) • Provided evidence at a Public Hearing of the PJC Inquiry (Mar 2024)	• Issued 4 eNewsletters (46.58% open rate) • Web pages viewed – 149,122 • 778 Subscribers • 288 app downloads • 3, 611 LinkedIn followers • 24 LinkedIn posts with 33,605 impressions

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
			• Attended Treasury Roundtable on Accounting, Auditing & Consulting Firms (Jun 2024) • Presented at the FRC Board Meeting (Dec 2024)	
2025	• Issued two Compiled Codes incorporating amending standards issued to: - January 2025 - July 2025 • Issued two Amending Standards to APES 110: - Tax Planning & Related Services (Jan 2025) - Sustainability Assurance and Reporting and Using the Work of External Experts (Jul 2025) • Issued five revised pronouncements: - APES 220 (Jan 2025) - APES 345 (Jan 2025) - APES 350 (Jan 2025) - APES GN 20 (Jan 2025) - APES GN 31 (Jan 2025)	• Presented at four CA ANZ events: - Audit Conference 2025 (May 2025) - Accounting Conference 2025 (May 2025) - Public Practitioners Breakfast (Aug 2025) - Sustainability Conference 2025 (Nov 2025) – video recording • Presented at two CPA Australia events: - Reporting Centre of Excellence (May 2025) - Forensic & Financial Investigations Discussion Group (Oct 2025) • Presented for the IPA's Executive Management Program 2025 (Nov 2025) • Taskforce meetings convened for Sustainability (APES 110, Audit Partner Rotation Guidance, Proposed APES 206)	***International developments:*** • APESB CEO appointed as IESBA Vice Chair and continues as an IESBA Board Member, IESBA Tax Planning Taskforce member, IESBA Sustainability Taskforce member, IESBA Sustainability Reference Group Chair, Planning Committee Member and Lead Board Advisor for the IESBA FCG Project. • Assisted with the IESBA Roundtable on Firm Culture and Governance proposals in Melbourne (Mar 2025) • Participated in the IAASB-IESBA 2028-2031 SWP Working Group meetings • Attended IESBA JSS in-person meeting (May 2025) and online meeting (Nov 2025) • APESB CEO presented as IESBA Board Member and Vice Chair for - IESBA global Webinar on Sustainability – Independence Deep Dive (February 2025) - IESBA FCG Global Roundtables (Also moderator)	• IESBA/UK FRC outreach activities in Australia (Feb 2025) • CEO as IESBA Vice Chair presented at: - inaugural IESBA Ethics and Independence Conference (Sep 2025) - Confederation of Asian and Pacific Accountants (CAPA) webinar (Nov 2025) • CEO participated in an online panel for the NZ XRB (Oct 2025) • Issued online article for Global Ethics Day (Oct 2025) • Issued 4 eNewsletters (45.85% open rate) • Web pages viewed – 170,387 • 808 Subscribers • 227 app downloads • 3,711 LinkedIn followers

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
	• Issued revised guidance on Code Prohibitions for Auditors and Sustainability Assurance Practitioners (Nov 2025) • Issued a Technical Alert on the ethical use of AI by professional accountants (Oct 2025)		- Securities and Exchange Commission (SEC) of Thailand (Aug 2025) - Hong Kong Regional Regulatory Forum 2025 (Nov 2025) - Hong Kong Institute of Certified Public Accountants (Nov 2025) • Made a submission to IESBA: - CIV and Pension Funds – Auditor Independence (Jul 2025) • Finalised a Copyright Agreement with CPA Papua New Guinea (Oct 2025) **National developments:** • Made two national submissions: - AUASB ED on amendments to ASSA 5000 and ASA 102 (May 2025) - Senate Committee inquiry on the Ban Unethical Contractors Bill 2025 (Dec 2025) • Presented to the ASIC Sustainability, Financial Reporting and Audit Regulation & Supervision Team (Aug 2025)	• 28 LinkedIn posts with 197,906 impressions
2026	• Issued an exposure draft for the proposed standard APES 206 (Apr 2026) • Issued a revised guidance document, Audit Partner and Sustainability Assurance Leader	• Co-hosted two joint virtual roundtables with the: - AUASB on the IAASB/IESBA Stakeholder Survey for SWP 2028-31 - NZ XRB on the IESBA's post-implementation reviews of the Restructured Code and NOCLAR provisions	***International* developments:** • APESB CEO continues as IESBA Vice Chair, participating in IESBA quarterly Board meetings, IESBA Planning Committee meetings, Taskforce/Working Group meetings (Tax Planning and Related Services, Sustainability Taskforce, Sustainability Reference Group, Firm Culture and	• Hosted 20 Year Anniversary event including Keynote speech by IESBA Chair (March 2026) • CEO presented to the Institute of Chartered Accountants of Sri Lanka,

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
	Rotation Requirements in Australia Technical Staff Q&As, Third edition (Jul 2026) • Developed an Exposure Draft for APES GN 40 (Aug 2026) • Undertaking APESB projects (up to Aug 2026) for - Impact of Sustainability and AI on APESB Pronouncements - Auditor Independence Guide - APESB Due Process and Working Procedures Document - PIR for APES 320 and APES 325 • Continued the project to monitor developments in the financial planning industry that may impact APES 230	• Presented at three CA ANZ events: - Disciplinary Panels Annual Conduct Day (Mar 2026) - Accounting Conference 2026 (May 2026) - Member event on ethical considerations of generative AI for Business Valuation Specialists (Jun 2026) • Consultation with a range of Australian stakeholders on the project reviewing APESB Pronouncements for Sustainability and Technology, including AI • Updated the article Code Essentials for Professional Accountants – 2026 Edition for CA ANZ • Taskforce meetings convened for Sustainability (Audit Partner Rotation Guidance, Proposed APES 206)	Governance), and IESBA outreach activities. • Attended IESBA JSS in-person meeting (Apr-May 2026) • Made five submissions to IESBA: - Questionnaire on Part 4B - Survey on the Role of CFOs - Survey on IESBA-IAASB SWP Work Plan 2028-2031 - Survey on IESBA's post-implementation review on the Restructured Code - Survey on IESBA's post-implementation review of the NOCLAR provisions • Continued engagement with NZAuASB on Trans-Tasman matters of mutual interest ***National developments:*** • Made three national submissions on: - TPB's draft guidance on the use of AI and the Code of Professional Conduct (Apr 2026) - Treasury's review of tax and corporate whistleblowing in Australia (Jul 2026) - Treasury's consultation on options for the regulation of accounting, auditing and consulting firms in Australia (Aug 2026)	Australia Chapter (Apr 2026) • CEO (and IESBA Vice Chair) authored an article on Firm Culture and Governance published by The Chamber of Tax Consultants (May 2026) • Issued 2 eNewsletters (to 24 Aug 2026) (open rate: 46.95%) • Web pages viewed to 24 Aug 2026 – 104,964 • 833 Subscribers • 150 app downloads (to 24 Aug 2026) • 3,906 LinkedIn followers as of 24 Aug 26 • 9 LinkedIn posts to 24 Aug 26 with 356,996 impressions

APESB's Strategy and Work Plan 2021–2025 APESB's Work and Achievements (up to the end of August 2026)				
Year	**Standards**	**Engagement**	**Influence**	**Ethics Outreach**
			• Attended two Treasury roundtables: - The review of tax and corporate whistleblowing in Australia (Jun 2026) - Options for the regulation of accounting, auditing and consulting firms in Australia (Jul 2026)	