

Accounting Professional and Ethical Standards Board
Technical Work Program - 2020

Projects	BM Mar 2020	Status	BM Jun 2020	Status	BM Aug 2020	Status	BM Nov 2020	Status
Domestic projects								
APES 110 <i>Code of Ethics for Professional Accountants (Including Independence Standards)</i>								
• Independence Guide – Revision	Update	✓	FINAL	✓				
• APES 110 Code Prohibitions					FINAL	✓		
• Revisions to Part 4B of the Code			ED	✓	STD	✓		
• Role and Mindset Expected of Professional Accountants			Update	✓	ED	✓		
Artificial Intelligence and Digital Technology	PP	✓	Update	✓	Update	✓		
Whistleblowing	PP	✓	Update	✓	Update	✓	SP	✓
COVID-19 & APESB pronouncements					FINAL	✓		
Review of APES 220 <i>Taxation Services</i>							Update	✓
Review of APES 230 <i>Financial Planning Services</i>			Update	✓			Update	✓
Review of APES 330 <i>Insolvency Services</i>					Update	✓	Update	✓
Review of APES GN 30 <i>Outsourcing</i>	Update	✓	APES 305 ED	✓			APES 305 Revised	✓
PJC Audit Regulation Inquiry	Update	✓			Update	✓		
AASB SPFS Disclosure Proposals					Sub	✓		
Awareness of APESB Pronouncements	Update	✓	Update	✓	Update	✓	Update	✓
International projects								
International developments – quarterly review	Update	✓	Update	✓	Update	✓	Update	✓
Fees	Update	✓	Sub	✓			Update	✓
Non-Assurance Services	Update	✓	Sub	✓			Update	✓
Objectivity of Engagement Quality Reviewers	Sub	✓						
Legend								
Description of Activity								
PP	Project proposal		STD / Revised	Issue of Standard / Revised Standard				
ED	Exposure Draft presentation to the Board		GN / Revised	Issue of Guidance Note / Revised Guidance Note				
SP	Technical Staff publication		FINAL	Document finalised				
Update	Update of project presented to the Board		Sub	Submission to relevant bodies				
Description of Status								
✓	Completed		✓	Discussed, Board supportive and project nearing completion				