

Technical Alert

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APESB and IESBA Staff collaborate on guidance on Independence and Technology-related Scenarios

The Staff of the Accounting Professional & Ethical Standards Board Limited (APESB) and the International Ethics Standards Board for Accountants (IESBA) have released a new publication, *Applying the Code's Conceptual Framework to Independence: Practical Guidance for Auditors in Technology-related Scenarios*.

The new publication describes key technology-related provisions in the *International Code of Ethics for Professional Accountants (including International Independence Standards)* (the IESBA Code). It provides auditors with three practical examples involving technology-related non-assurance services to illustrate how to apply the IESBA Code's requirements with respect to auditor independence.

"APESB will shortly undertake a due process to incorporate the IESBA Code's new technology-related provisions into the Australian Code," said APESB Chairman, Nancy Milne OAM. "This publication will be a vital resource for professional accountants, including auditors, as they implement these new provisions and consider the ethical and independence implications of providing technology-related services to clients."

This non-authoritative publication was developed jointly by the Staff of the APESB and IESBA under the auspices of the IESBA's Technology Task Force, initiated as part of the IESBA's Phase 2 Technology Working Group activities.

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Technical Enquiries:

Mr Channa Wijesinghe
Chief Executive Officer
Email: channa.wijesinghe@apesb.org.au
Phone: 03 9642 4372