



FOR IMMEDIATE RELEASE

APESB and IESBA Staff Jointly Issue Guidance Illustrating Application of IESBA Code to Technology-related Services Provided by Auditors

(New York, NY, July 13, 2023)

Rapid advances in technology are transforming the way professional accountants conduct their work. To assist them in ethically navigating the challenges and opportunities brought by these advances, the Staff of the Australian Accounting Professional & Ethical Standards Board (APESB) and the Staff of the International Ethics Standards Board for Accountants (IESBA) today jointly released ***Applying the Code's Conceptual Framework to Independence: Practical Guidance for Auditors In Technology-related Scenarios***. The publication describes key technology-related provisions of the *International Code of Ethics for Professional Accountants (including International Independence Standards)* and provides auditors with three practical examples involving technology-related non-assurance services to illustrate how to apply the Code's requirements with respect to independence.

“This joint APESB-IESBA Staff publication is timely and fulfills a commitment we have made to collaborate with national standard setters and others to provide helpful guidance to assist auditors in implementing and consistently applying the Code’s revised technology-related provisions,” said Gabriela Figueiredo Dias, IESBA Chair. “Over the past three years, the Board has dedicated strategic focus and significant resources to addressing the ethics and independence implications of technological innovation such as AI, blockchain, and data analytics, culminating in strengthened technology-related provisions in the Code and two comprehensive reports under Phases 1 and 2 of its fact-finding work.”

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. Learn more about IESBA’s technology work [here](#).

About the IESBA

The **International Ethics Standards Board for Accountants** serves the public interest by setting ethics standards, including independence requirements, as a cornerstone to ethical behavior in business and organizations, and to public trust in financial and non-financial information. Along with the **International Auditing and Assurance Standards Board**, the IESBA is part of the **International Foundation for Ethics and Audit**. The **Public Interest Oversight Board (PIOB)** oversees IESBA and IAASB activities and the public interest responsiveness of the standards. For copyright, trademark, and permissions information, please visit [Permissions](#).