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**IFAC Code of Ethics  
Section 8 implementation  
Member Body Questionnaire**

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**Please return to Jan Munro (janmunro@ifac.org) by November 15, 2004**

1. Are the principles and examples contained in Section 8 clearly presented? Did you find the meaning of any paragraphs unclear? If so please provide details:

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2. The application of the principles to specific situations (8.100 – 8.211) provides examples of some “prohibited” situations where the threat created by the activity or relationship would be so significant no safeguard could reduce the threat to an acceptable level (e.g. 8.111). Did you use the same approach and structure in describing these “prohibitions”?

Yes	No

If No, please provide a brief description of the approach used and a brief reason for the approach taken:

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4. When implementing Section 8 did you modify any of the examples contained in 8.100 – 8.211 (for example, by adopting different requirements for audits of listed entities)?

Yes	No

If Yes, please provide details of the examples modified and a brief reason for the modification:

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5. Have you or another standard setter in your jurisdiction provided, or plan to provide, additional guidance for members in government?

Yes	No

If Yes, please provide a brief description and, if appropriate, a timeline for the project:

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6. Paragraph 8.23 refers to audit clients that may be of significant public interest. When implementing Section 8 did you, or do you plan to provide any additional guidance in this area?

Yes	No

If Yes, please provide a brief description and, if you have future plans for additional guidance a timeline for the project:

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7. Are there any other comments that you wish to make?

Comments:

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**Completed By:** \_\_\_\_\_

**Member Body:** \_\_\_\_\_

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**IFAC Code of Ethics  
Section 8 implementation  
Firm Questionnaire**

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Please return to Jan Munro (janmunro@ifac.org) by November 15, 2004

1. Are the principles and examples contained in Section 8 clearly presented? Did you find the meaning of any paragraphs unclear? If so please provide details:

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2. The application of the principles to specific situations (8.100 – 8.211) provides examples of some “prohibited” situations where the threat created by the activity or relationship would be so significant no safeguard could reduce the threat to an acceptable level (e.g. 8.111). Did you use the same approach and structure in describing these “prohibitions”?

Yes	No

If No, please provide a brief description of the approach used and a brief reason for the approach taken:

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3. Section 8 provides examples of how the framework is to be applied in certain circumstances. Do you believe additional examples should be provided?

Yes	No

If Yes, please provide details:

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4. Are there any other comments that you wish to make?

Comments:

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**Completed By:** \_\_\_\_\_

**Firm:** \_\_\_\_\_