

IESBA Sustainability**Question 18 - Agree****Regulators and Oversight Authorities, incl. Monitoring Group members****UKFRC - United Kingdom Financial Reporting Council**

Yes we believe it is adequate and clear.

Investors and Other Users**DIR - Daiwa Institute of Research Ltd**

Yes.

Public Sector Organizations**UNCTAD ARL - UNCTAD's Latin America Regional Alliance**

Yes, I do 100% of respondents

Professional Accounting Organizations (PAOs)**AIC - Asociacion Interamericana de Contabilidad (Inter-American Accounting Association)**

Yes, we believe that the additional guidance from a sustainability assurance perspective (including specific examples of sustainability issues such as hazards) in Chapter 1 of the ED is appropriate and clear and we understand that it will be helpful to sustainability practitioners and the public alike in understanding the scope of a sustainability assurance engagement.

BICA - Botswana Institute of Chartered Accountants

Providing clear and adequate additional guidance from a sustainability assurance perspective in Chapter 1 of the Exposure Draft (ED) is essential. Any suggestions for improvement should focus on enhancing clarity and addressing specific threats or challenges unique to sustainability assurance engagements.

CAANZ - Chartered Accountants Australia and New Zealand

In our view, for the most part, the proposed additional guidance from a sustainability assurance perspective is useful so should be well received.

CFAR - Chamber of Financial Auditors of Romania

We believe that the additional guidance from a sustainability assurance perspective is sufficient.

EFAA - European Federation of Accountants and Auditors for SMEs

We believe that the additional guidance from a sustainability assurance perspective is sufficient.

IFAC - International Federation of Accountants

We believe this additional guidance is adequate and clear other than where we have raised specific issues.

IICA - Institute of Indonesia Chartered Accountants

Yes

KICPA - Korean Institute of Certified Public Accountants

The KICPA supports the ED with no other matter to raise.

MICPA - Malaysian Institute of Certified Public Accountants

We believe that the additional guidance provided is adequate and clear.

PAFA - The Pan-African Federation of Accountants

We believe this additional guidance is adequate and clear other than where we have raised specific issues.

SOCPA - Saudi Organization for Chartered and Professional Accountants

SOCPA believes that the additional guidance from a sustainability assurance perspective in Chapter 1 of the ED is adequate and clear.

Accounting Firms and Sole Practitioners

BDO - BDO International Limited

BDO believes that the additional guidance from a sustainability assurance perspective is sufficiently clear for purposes of ensuring consistent high quality sustainability assurance engagements, irrespective of whether these engagements are carried out by a professional accountant or other independent assurance service providers.

PwC - PricewaterhouseCoopers International Limited

Overall response: Yes, with no comments

Academia and Research Institutes

NSU - Nova Southeastern University (Florida)

Question 18: Two opinions submitted, both favorable.

- Yes. Bringing both documents to a final review on the same date will give the first one a longer time for review. Maybe December 2024 seems a little too close but the sooner both get delivered, the sooner the industry starts implementing them. Also, since drafts get exposure every open, with all the changes coming soon, we will definitely have another draft in the near future.
- I believe that the additional guidance from a sustainability assurance perspective (including sustainability-specific examples of matters such as threats) in Chapter 1 of the ED is adequate and clear. Its adequacy and clarity will help investors, customers, employees and other users of sustainability information to confidently rely on such information in making decisions.

Question 18 - Agree With Comments

Regulators and Oversight Authorities, incl. Monitoring Group members

BAOA - Botswana Accountancy Oversight Authority

Other than the matters in 14(b) and 17 above, we believe the guidance is adequate and clear.

NASBA - National Association of State Boards of Accountancy (US)

NASBA believes that the additional guidance from a sustainability assurance perspective (including sustainability-specific examples of matters such as threats) in Chapter 1 of the Exposure Draft could be improved with the addition of examples. One such example might be the performance of group audits performed in multiple countries.

Public Sector Organizations

UNCTAD ARP - UNCTAD African Regional Partnership

100% of respondents expressed confidence in the clarity of the guidance. Additionally, they emphasized the necessity of early intervention measures to ensure strict adherence to the standards rather than relying solely on moral guidance. There was a suggestion for an implementation guide to promote consistency in application.

Independent National Standard Setter

APESB - Accounting Professional & Ethical Standards Board (Australia)

APESB appreciates the efforts in establishing examples from a sustainability assurance focus. We believe most examples are clear. However, when an example of a threat is identified, such as in relation to value chains in proposed paragraph 5300.7 A4a, it would be preferable that there are related examples of potential safeguards, so a potential safeguard relating to value chains in proposed paragraph 5300.8 A2.

Please refer to questions 1(b), 6, 10, 13 and 14 for other instances where we believe additional guidance would be beneficial for users of the Code.

NZAuASB - New-Zealand Auditing & Assurance Standard Board

We found the sustainability specific examples included in the proposals appropriate. We do believe that there is a need for additional sustainability related examples.

The need for additional guidance has been identified in relation to:

- First time implementation guidance (“get started”) for those who are not applying the extant Code.
- Guidance to explain the writing convention of the Code, for example “might” in the “self-review threat prohibition”.
- Value Chain and Group Entities and associated independence considerations.
- More types of sustainability NAS services and guidance how to classify non-financial services into the independence principles of NAS identified in Part 5.

- Examples of NOCLAR that should be reported by the financial auditor to the sustainability assurance practitioner or vice-versa.

Broader matters which may be relevant to sustainability assurance practitioner's independence

Given the nature of some sustainability matters, the threats to a sustainability assurance practitioner's independence may not be driven by financial interests alone but may be driven by specific relationships or circumstances that a practitioner has with an entity.

For example, the sustainability assurance practitioner's independence may be impacted by negative aspects of activities, products or services from entities (for example; exposure to pollution or community disruption caused by an entity where the practitioner resides) or positive aspects (for example: the practitioner may be a member of a community receiving some sponsorship from the entity).

We recommend that the IESBA develop mini case studies exploring threats arising from broader conflicts which may be relevant to sustainability assurance practitioners' independence, drawing specifically from the wider range of sustainability related matters which may impact their independence.

Requirements should be further tailored to sustainability context

We consider that some parts of the requirements when "lifted and shifted" have not been sufficiently tailored for the current stage of assurance over sustainability information. It might be too early to assume that the prescription of requirements for financial audits, are appropriate at this time for sustainability.

We encourage the IESBA to consider if the prescribed rotation requirements have the right balance between competence and independence in this this emerging market, and whether these settings are appropriate for the stage of maturity or whether these settings should be developed over time.

Professional Accounting Organizations (PAOs)

ACCA - Association of Chartered Certified Accountants

We believe that the additional guidance from a sustainability assurance perspective (including sustainability-specific examples of matters such as threats) in Chapter 1 of the ED is adequate and clear but further examples of threats could be provided around sustainability assurance specifically.

CPAC - Chartered Professional Accountants Canada Public Trust Committee

Yes, the PTC thinks that the additional guidance is clear. We suggest that it may also be valuable to include case studies and guidance available in other forms of media. As raised earlier in our response, we think that it is critical for the IESBA to continue to engage non-PAs on the matter of additional guidance and training that will meet their needs, which are different than PAs who are more familiar with some of the concepts and terminology used in Chapter 1 of the ED.

HKICPA - Hong Kong Institute of Certified Public Accountants

Refer to comments in questions 3, 7, 14 and 15 relating to guidance on the definition of sustainability information, implementation guidance on NOCLAR, value chain entity and NAS respectively.

In addition, we suggest that the IESBA develop non-authoritative material such as case studies to illustrate the thought process in the evaluation of threats and determination for any safeguards throughout Part 5.

ICAS - The Institute of Chartered Accountants of Scotland

The IESBA noted in paragraph 21 of the Explanatory Memorandum that the IESSA should be capable of being understood and applied by all practitioners of sustainability assurance engagements, including those who are not Pas.

We believe in general that the proposed IESSA will be capable of being understood by those who are not PAs, however there is a need to be cognisant that there are users coming to the IESSA for the first time, having no previous knowledge of the IESBA Code of Ethics, and therefore they may need additional signposting within the Code.

We believe there are a few areas where further explanation may be required to help those who are not familiar with the structure and language of the Code, to understand the terminology. For example:

Guide to the Code

We believe that the “Guide to the Code” in the extant Code should be tailored for Part 5. A flowchart (such as those in the Appendices to the Explanatory Memorandum) to easily help practitioners to identify the part of the Code applicable to them would be useful, particularly for non-PAs not used to using the Code. This might also be achieved by an online interface which would ask the user a series of questions and then present the Code as it applies to the individual concerned.

Scope – Section 5100 – Complying with Part 5 – Introduction – General

Paragraphs 5100.2 and 5100.2a discuss the scope of Part 5. Would it be helpful to spell out the scope of the International Independence Standards (IIS) upfront in this section, as well as in section 5400, rather than just referring users to another section? Alternatively, in addition to referring to paragraphs 5400.3a and 5400.3b in paragraph 5100.2 (b), also referring to paragraph 5400.3e in paragraph 5100.2a (in red below) would be helpful so users know where to look to find out which circumstances would not be within the scope of the IIS.

‘5100.2 This Part sets out ethics (including independence) standards for sustainability assurance practitioners and comprises: (a) Sections 5100 to 5390 which set out ethics standards for sustainability assurance engagements and other professional services performed for sustainability assurance clients; and (b) Sections 5400 to 5700 which set out independence standards for sustainability assurance engagements that are within the scope of the International Independence Standards in this Part as set out in paragraphs 5400.3a and 5400.3b.

*5100.2a When a sustainability assurance practitioner performs a sustainability assurance engagement that is not within the scope of the International Independence Standards in this Part, Part 4B of the Code sets out the applicable independence standards **as set out in paragraph 5400.3e.***

Engagement Team and Sustainability Assurance Team

We believe the engagement team and sustainability team paragraphs at 5400.8 to 5400.12 may be complicated for a non-PA sustainability assurance provider. We suggest, for example, including the diagram used in the External Experts ED Explanatory Memorandum at Paragraph 43, which would be easier to understand. There might also need to be a brief explanation at the start of these paragraphs to assist non-PAs to understand why this distinction is being made.

Leader versus Key Sustainability Assurance Leader versus Engagement Leader

There are several different types of 'Leader' defined in the Code – 'Leader' versus 'Key Sustainability Assurance Leader' versus 'Engagement Leader' – with different terms being used in different parts of the Code. This may prove confusing for a non-PA so there may be a need to highlight that there is a distinction between all these terms and to provide examples to help non-PAs better understand that they need to pay attention to the distinction.

Reporting period

We believe the "Period during which independence is required" is not entirely clear, particularly R5400.30 (b). Paragraph R5400.30 states the following:

"R5400.30 Independence, as required by the International Independence Standards in this Part, shall be maintained during both: (a) The engagement period; and (b) The reporting period for the engagement."

For an audit, paragraph R400.30 (b) is clear as it states the following: 'The period covered by the financial statements.' Particularly for non-PAs, could a further sentence be added in paragraph 5400.30 A2 to explain further what "The reporting period for the engagement means?". Suggestion in red below:

'5400.30 A2 **The reporting period for the engagement is the period covered by the sustainability assurance report.** The reporting period for the engagement might be the same as the period covered by the financial statements. The reporting period for the engagement does not refer to the period covered by the sustainability information from the start of historical information to the end of any forward-looking information.'

This wording echoes the wording in Section 5522 'Recent Service With An Audit Sustainability Assurance Client' where paragraph R5522.3 states: "The audit sustainability assurance team shall not include an individual who, during the period covered by the sustainability assurance report...."

Sustainability Assurance Clients that are Public Interest Entities

In relation to paragraph R5410.21 (a) (ii) noted below, is there a risk this provision might not be considered objective? Would a reasonable and informed third party consider this to be an objective assessment?

“R5410.21 As an exception to paragraph R5410.20, the firm may continue to be the sustainability assurance practitioner after five consecutive years if there is a compelling reason to do so having regard to the public interest, provided that:

(a) (i) Where there is a designated regulatory or professional body in the relevant jurisdiction, the firm consults with that body and that body concurs that having the firm continue to provide the sustainability assurance service would be in the public interest; or

(ii) Where there is no designated regulatory or professional body in the relevant jurisdiction, the firm consults with and obtains concurrence from those charged with governance of the sustainability assurance client that having the firm continue to provide the sustainability assurance service would be in the public interest; and

(b) Before the assurance opinion on the sixth and any subsequent year’s sustainability information is issued, the firm engages a sustainability assurance practitioner, who is not a member of the firm expressing the opinion on the sustainability information, to perform a pre-issuance review.

5410.21 A1 A factor which might give rise to a compelling reason is the lack of viable alternative firms to carry out the sustainability assurance engagement, having regard to the nature and location of the client’s business.”

Section 5350 ‘Custody of client assets’ and Section 5380 ‘Tax Planning Services’

We note the above Sections have been included within Part 5, however question whether such circumstances would be applicable for a non-PA – they could be providing entirely different services to their clients.

Paragraph 5100.2b

Paragraph 5100.2b (b) (iv) states: “Encounters suspected fraud or other non-compliance with laws and regulations by management, those charged with governance or other individuals at the firm”. Should this refer to ‘the firm’?

Also, paragraph 5100.2b (b) (vi) states: “Provides tax planning services to entities that are not sustainability assurance clients”. Does it make sense to have an example in relation to the provision of tax services? Would a non-PA provide both sustainability assurance and tax services?

IDW - Institute der Wirtschaftsprüfer (Germany)

We refer to our cover letter where we suggest IESBA request staff to develop an FAQ to provide an “at a glance” reference to the response to common questions and discuss the need to ensure non-professional accountants can better “identify” with Part 5.

IPA - Institute of Public Accountants (Australia)

Refer to responses at questions 10, 11, 13 and 14 for areas where IPA believes additional guidance is needed.

IWP - Institut Österreichischer Wirtschaftsprüferinnen

We are under the impression that Chapter 1 is still largely influenced by thinking from a financial audit perspective (“custody of client assets”, “tax planning”). We suggest to review the examples provided in this Chapter with a view to consider if they are indeed

relevant from a sustainability assurance perspective and add others that relate to sustainability reporting. IESBA may want to take into account that sustainability reporting to a large extent comprises verbal information, such as information on governance, strategy, plans, actions, business models etc.

JICPA - Japanese Institute of Certified Public Accountants

We believe that the additional guidance from a sustainability assurance perspective in Chapter 1 of the ED is adequate and clear, except for our comments above.

Since the IAASB will approve the finalized ISSA 5000 at the September 2024 meeting, we suggest the IESBA confirm the consistency between the finalized ISSA 5000 and IESSA and other revisions to the Code relating to sustainability assurance and reporting in finalizing the proposed IESBA Code.

MIA-Malaysian - Malaysian Institute of Accountants

Kindly refer to our responses to the previous questions which detail the further guidance that the IESBA may need to consider.

Apart from the suggestions set out in our responses to the previous questions, we would also propose that more clarity be provided in Section 5390 on what thresholds would be considered as “immaterial”, “insignificant”, “material”, “controlling” and “control”. Defining these terms more explicitly or providing additional guidance would enhance the understanding and consistency of their application, especially for non-accountants who will be adopting these standards.

MIA-MALTA - The Malta Institute of Accountants

The Institute suggests that Chapter 1 includes more examples related to sustainability assurance.

SAICA - South African Institute of Chartered Accountants

SAICA welcomes more illustrative guidance.

We believe that the additional guidance is sufficiently clear for ensuring high quality sustainability assurance engagements irrespective of whether they are conducted by a PA or other independent assurance service provider. We recommend that the IESBA considers providing case studies-based scenarios to give more guidance.

WPK - Wirtschaftsprüferkammer (Germany)

As suggested above, the provisions relating to value chain entities require a clear, understandable and detailed application guidance since the concept of value chains is new in the context of assurance engagements.

Accounting Firms and Sole Practitioners

EY - Ernst & Young Global Limited

The extant Code was developed over time using a top-down approach in which revisions have been undertaken as subject matters and concepts have matured and the need for more and clearer requirements and application material has arisen. We recognize that the urgent need for ethics and independence standards for sustainability assurance engagements has not allowed for a similar approach in developing Part 5. We

acknowledge that replicating Part 4A, which was developed to address independence threats related to the audit of financial information, as the basis for Part 5 might not meet all the needs and unique characteristics related to sustainability assurance. For example, the scope of related entities applicable for a publicly traded entity is taken from the extant Code for audit engagements and is based on financial statement concepts whereas the same scope may not be appropriate for sustainability assurance engagements, since sustainability information from some related entities (e.g., items (a), (b) or (d) of the definition of Related Entity) might fall outside the reporting boundaries of an entity's sustainability reporting. The related entities of a publicly traded entity also adds significant complexity to maintaining an overview of clients with independence restrictions and may especially pose challenges for non-PA SAPs in adopting Part 5. Therefore, we encourage the IESBA to consider a project to timely monitor and identify emerging issues that present challenges to the application of the provisions of Part 5 and arise from the needs and unique characteristics of sustainability assurance and sustainability reporting frameworks, and rapidly address these.

We recognize that the concepts of “group” and “component” are included in the ISAs and the extant Code but are concerned that ED ISSA 5000 does not have an equivalent concept to cover group sustainability assurance engagements. We suggest that the IESBA and IAASB collaboratively address this as they finalize their respective sustainability projects.

KMPG - KPMG IFRG Limited

Our suggestions in this regard are included throughout the responses to prior questions.

MOORE - Moore Global Network Limited

Yes, we believe that the additional guidance from a sustainability assurance perspective (in particular the threats) are adequate. Any further guidance should be in the form of case studies and non-authoritative guidance.

MU - Muhammad Umar - Mo Chartered Accountants

The guidance as presented may be adequate for the current climate but such adequacy will have to be assessed when this code is practically applied.

PP - Pitcher Partners Advisors Proprietary Limited

We raise the questions of whether non-professional accountants would be clear on what the “informed third party” test actually means, as well as how this test would be interpreted as a professional accountant.

RSM - RSM International Limited

We believe that the additional guidance from a sustainability assurance perspective (including sustainability-specific examples of matters such as threats) in Chapter 1 of the ED is adequate and clear. However as detailed in question #1(b), we encourage the IESBA to consider issuing a ‘start-up guide’ and/or other background information, which includes guidance to assist SAPs who are non-PAs in implementing ED-IESSA, since non-PAs may do not have the same experience in understanding and complying with the IESBA Code as PAs. In addition, notwithstanding our concern over the scope of the proposed Part 5 of ED-IESSA detailed in question #2, we recommend that the IESBA

work with non-PA SAPs to ensure consistent implementation and application between PA and non-PA SAPs.

Question 18 - Disagree

Professional Accounting Organizations (PAOs)

AE - Accountancy Europe

No, we believe that the provisions in Chapter 1 of the ED are largely focused on finance-oriented thinking. This is understandable as practices in sustainability reporting and assurance are in their early stages and still evolving.

We suggest reviewing the examples provided in this Chapter with a view to consider if they are indeed relevant from a sustainability assurance perspective.

In addition, certain type of actions, such as having an appropriate reviewer who was not a member of the team review the work performed, are repeatedly given as examples of safeguards to be applied in different parts of the Code. We believe these examples should be retained only in general sections such as Section 5300 Applying the Conceptual Framework and Section 5600 Provision of Non-Assurance Services to a Sustainability Assurance Client. This would be more in line with principles-based approach.

ICAEW - Institute of Chartered Accountants in England and Wales

We have reservations about the clarity of the provisions and the potential confusion as to the scope of the reporting obligations based on use of wording (e.g., use of “might” versus “shall” etc.)

More fundamentally, we note that the qualitative and forward-looking nature of sustainability information makes expressing an opinion more difficult than in relation to commenting on retrospective financial information. In this context, recognising and responding to potential threats may also be more difficult.

Audit practitioners benefit from substantial additional guidance in material such as ISA 600 and ISA 220. This material may not be familiar to non-Professional Accountants. We consider that IESBA should provide further application material and case study examples to illustrate how Sustainability Assurance Practitioners should consider and react to potential threats.

Q18.B If not, what suggestions for improvement do you have?

We consider that there would be value in IESBA providing additional application material and worked example case studies. This would assist in ensuring uniform application of the standards by Sustainability Assurance Practitioners with different professional backgrounds.

NBA - Royal Netherlands Institute of Chartered Accountants

We agree with the reaction of Accountancy Europe dated May 10, 2024.

Accounting Firms and Sole Practitioners

DTTL - Deloitte Touch Tohmatsu Limited

Deloitte Global does not agree that the additional guidance from a sustainability assurance perspective in Chapter 1 of the IESSA is adequate and clear. As discussed in Question 1 and throughout this letter, Deloitte Global believes that by mirroring the requirements of Part 4A too closely, the proposed IESSA lacks the concepts, examples and guidance specific to sustainability assurance engagements that would enable practitioners to understand how to apply the independence requirements within the sustainability reporting and assurance environment. Part 5 is overly complex, too long, and relies on financial reporting concepts that are not entirely relevant to sustainability assurance engagements. The Board should consider leveraging Part 4B in the extant Code to develop and align similar assurance concepts and terms and use terminology and concepts that are relevant to sustainability for practitioners to apply in the context of sustainability assurance work.

In addition to making the IESSA more comprehensible for all users, guidance and application material should be developed that acknowledges the differing levels of professional experience among sustainability assurance practitioners and familiarity with the extant Code. In addition to the matters already noted previously, not all firms may be familiar with the International Standard on Quality Management (ISQM) 1 and may not operate a system of quality management expected in accordance with the applicable sustainability assurance standards (paragraph 5400.3f). The IESSA should include a requirement that firms undertaking sustainability assurance engagements within the scope of Part 5 must have reasonable assurance that their system of quality management allows them to meet the requirements of the IESSA, and if not, they should not accept the engagement.

Question 18 - No Specific Comments

Regulators and Oversight Authorities, incl. Monitoring Group members

ACRA - Accounting and Corporate Regulatory Authority (Singapore)

CEAOB - Committee of European Auditing Oversight Bodies

ESMA - European Securities and Market Authority

IAASA - Irish Auditing & Accounting Supervisory Authority

IFIAR - International Forum of Independent Audit Regulators

IOSCO - International Organization of Securities Commissions

IRBA - Independent Regulatory Board for Auditors

Questions 33 and 34: We have no other matters for comment.

PAABZ - The Public Accountants and Auditors Board of Zimbabwe

SGX - Singapore Exchange Limited

Investors and Other Users

Ceres Accelerator

IAIP - Indian Association of Investment Professionals (CFA Society India)

MSCI - Morgan Stanley Capital International

NBIM - Norges Bank Investment Management

SAAJ - The Securities Analysts Association of Japan

Preparers and Those Charged With Governance

Asma Jan Muhammad

BD - Bruno Dirringer

ICFOA - International CFO Alliance

Public Sector Organizations

AGNZ - Office of the Auditor General of New Zealand

We have not identified any additional matters where additional guidance is necessary, other than that described in our response to question 13.

GAO - US Government Accountability Office

Refer to our comments and suggestions on section 5390, Using the Work of an External Expert, that we provided in a separate response to the IESBA's exposure draft, Using the Work of an External Expert.

Professional Accounting Organizations (PAOs)

AICPA - American Institute of Certified Public Accountants Professional Ethics Executive Committee

Overall response: No comment.

CAI - Chartered Accountants of Ireland

We have no further suggestions for now. However, this is an area that may have to be revisited as the sustainability reporting and assurance landscape evolves and the need for further guidance arises.

CBPS-CFC-IBRACON

CNCC-CNOEC - Compagnie Nationale des Commissaires aux Comptes

No.

CPAA - CPA Australia

No comments.

FACPCE - Federación Argentina de Consejos Profesionales de Ciencias Económicas

GAA - Global Accounting Alliance

ICPAU - Institute of Certified Public Accountants of Uganda

No, we do not have any additional guidance besides our comments above.

INCP - National Institute of Public Accountants of Colombia

ISCA - Institute of Singapore Chartered Accountants

NYSSCPA - New York State Society of CPAs

PICPA - Pennsylvania Institute of Certified Public Accountants

Other Assurance Providers and Accreditation Bodies (non-PAs)

AccountAbility

IAF - International Accreditation Forum

JAB - Japan Accreditation Board

Accounting Firms and Sole Practitioners

Assirevi - Association of Italian Audit Firms

BKTI - Baker Tilly International

GTIL - Grant Thornton International Limited

MAZARS - Mazars Group

We do not have any specific improvements to the guidance, other than where provided in response to specific questions.

PKF - PKF Global

PKF Global Response: Other than our relevant comments listed elsewhere in this response, we do not have any other comments on Chapter 1.

Academia and Research Institutes

AFAANZ - The Auditing and Assurance Standards Committee of the Accounting and Finance Association of Australia and New Zealand

No comment

DIRC - Deakin University Integrated Reporting Centre

Me make no comment on this question.

NNN - Nada Naufal Director at the American University of Beirut

NRS - Professor Nicole Ratzinger-Sakel

Others

IBA - The International Bar Association

IIA - The Institute of Internal Auditors