

IESBA Post-Implementation Review (PIR) Survey (DRAFT) Responding to Non-Compliance with Laws and Regulations (NOCLAR)

Note to IESBA:

This survey contains questions for 6 stakeholder groups. Each stakeholder group question set contains 15-20 questions each. Respondents are only expected to respond to the questions that are applicable to the stakeholder group to which they belong.

IESBA members are invited to provide any advance comments on the survey to kamleung@ethicsboard.org and jeanneviljoen@ethicsboard.org.

This draft survey will be updated for the inputs received from IESBA members in advance or on Day 1 of the March meeting.

Introduction

This survey is only applicable to respondents that have adopted or use the [Responding to Non-Compliance with Laws and Regulations](#) (NOCLAR) provisions in the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code). Sections 5260 and 5360 as contained in the [International Ethics Standards for Sustainability Assurance](#) (IESSA), and conforming amendments to Sections 260 and 360 arising from the development of the IESSA, are outside the scope of this survey and only become effective in December 2026.

1. The International Ethics Standards Board for Accountants (IESBA) is conducting a post-implementation review (PIR) of the NOCLAR provisions in Sections 260 and 360 of the Code.
2. This survey seeks to obtain input from a broad range of stakeholders to enable the IESBA to determine:
 - (a) Whether the NOCLAR provisions have achieved their intended purpose by identifying:
 - (i) Benefits from applying the provisions; and
 - (ii) Any practical challenges or questions regarding their implementation, including whether they are being consistently understood and applied; and
 - (b) What actions, if any, are needed by the IESBA to address identified matters.
3. The responses received will be analyzed for purposes of providing feedback to the IESBA and in developing recommendations for any actions.
4. Recognizing that some respondents may wish to discuss certain NOCLAR or NOCLAR-related matters on a confidential basis instead of documenting them in writing when responding to this survey, respondents are welcome to reach out to the IESBA Project Team (email jeanneviljoen@ethicsboard.org and kamleung@ethicsboard.org) to discuss such matters confidentially. The IESBA Project Team will include such input in its analysis on an anonymized basis.
5. The survey comment period starts on **[April 1]** and ends on **[July 30]**.

Survey Responses to be Made Public

6. Unless confidentiality is specifically requested, respondents' submissions will be considered a matter of public record and will be posted to the IESBA's website.
7. Some questions ask for details, examples or sharing of relevant reports or materials. This information may be submitted on an anonymized basis.

Survey Instructions

8. Respondents to the survey are asked to provide their responses only on the questions applicable to the stakeholder group to which they belong:
 - [Part A](#) — Demographic Information (All Respondents)
 - [Part B](#) — Jurisdictional Standard Setters (JSS)
 - [Part C](#) — Professional Accountancy Organizations (PAOs)
 - [Part D](#) — Regulators or Oversight Bodies
 - [Part E](#) — Accounting Firms
 - [Part F](#) — Professional Accountants in Business (PAIBs)
 - [Part G](#) — Other Users or Beneficiaries of the Code
9. Respondents may respond to all questions or only selected questions or matters. All responses to this survey, whether complete or partial, will be accepted and considered as input for the IESBA Project Team's analysis.
10. Please read the overview of the NOCLAR provisions of the Code which are set out here [\[LINK\]](#).

Part A – Demographic Information (All Respondents)

1. Please indicate if you are responding as an individual or on behalf of your organization?
 - (a) If you are responding as an individual:
 - (i) Please indicate your jurisdiction
 - (ii) Approximate years of professional experience:
 - Less than 5 years
 - 5–10 years
 - 11–20 years
 - More than 20 years
 - (b) If you are responding on behalf of your organization, please indicate the jurisdictional profile which best represents your situation, i.e., from which jurisdictional perspective are you providing your responses?
 - Global
 - Regional (*Please specify*)
 - Multiple jurisdictions (*Please specify*)
 - Single jurisdiction (*Please specify*)
2. Please indicate the stakeholder category to which you belong, i.e., from which perspective are you providing your responses? *If you or your organization has one or more roles (e.g., JSS and Regulator), please respond to all relevant parts of the survey.*
 - JSS (**Complete Part B**) (*Please indicate the users of your standards as a JSS, e.g., individual Professional Accountants in Public Practice (PAPPs), professional accountants in business (PAIBs) and/or accounting firms*)
 - PAOs (**Complete Part C**) (*Please indicate whether your members are PAPPs and/or PAIBs*)
 - Regulators or oversight bodies (**Complete Part D**) (*Please indicate which of the following you regulate or oversee (select all that apply): PAPPs (including auditors), PAIBs, accounting firms(including audit firms), none of the above*)
 - Accounting firms (**Complete Part E**)
 - PAIBs (**Complete Part F**)
 - Other users or beneficiaries of the Code (*Please specify*) (e.g., investors or other users of financial statements, those charged with governance, academics) (**Complete Part G**)
3. Please provide the following information:
 - Your organization's name, if any (if you are responding on behalf of an organization¹)

¹ If you respond on behalf of a global organization, the jurisdiction (or name of the country) in which you work. If you are responding on behalf of a global organization, please indicate "Global" as your jurisdiction.

- Your name and job title / role
- Your email address
- Your jurisdiction

Part B – Jurisdictional Standard Setters (JSS)

Adoption status and effective date

Note:

Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into your jurisdiction's national laws, regulations or professional requirements.

Convergence is where a jurisdiction aligns its national ethics (including independence) standards or provisions with the IESBA standards through a process that seeks to eliminate differences between the IESBA and national standards or provisions. This includes a process where an IESBA standard is used as a basis to develop the local standard or provisions.

4. Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? *(Please choose the most representative answer)*
- (a) Yes, through full adoption with no modifications *(Please provide (i) information on the effective date, and (ii) links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*
 - (b) Yes, through adoption with modifications *(Please (i) describe the nature of, and reasons for, the modifications, (ii) provide information on the effective date, and (iii) provide links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*
 - (c) No, the IESBA NOCLAR provisions were used as a basis to develop the local NOCLAR provisions which are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide links to the local NOCLAR provisions or the specific announcement of the issuance of the local NOCLAR provisions, and (iii) describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)*
 - (d) No, there are provisions in relevant law or regulation or a different ethical framework that are similar to the IESBA NOCLAR provisions *(Please describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)*
 - (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA NOCLAR provisions, please provide details, including timing)*

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? *(Select all that apply and provide links)*
- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)

- Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
- Other (*Please specify*)
- None

Other support

6. Does your organization offer guidance to individual professional accountants, accounting firms, or other users of your standards in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (*Select all that apply*)
- Helpdesk (e.g., for technical queries, application questions on the local NOCLAR provisions)
 - Discussion forum (e.g., for sharing knowledge)
 - Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
 - Other (*Please specify*)
 - None

Inquiries and Questions

7. Which specific provisions in the local NOCLAR provisions has your organization commonly received inquiries or questions about? (*Please provide details, including from which stakeholder groups the inquiries or questions arose*)

Level of understanding

8. Do users of your organization's standards have an overall understanding of the local NOCLAR provisions?
- Yes (*Please explain the basis for your response*)
 - Somewhat (*Please explain the basis for your response*)
 - No (*Please explain the basis for your response*)
 - Not known or no data available

Data collection and analysis

9. Has your organization established a mechanism to collect and analyze data on the nature and frequency of instances of NOCLAR or suspected NOCLAR reported or escalated by professional accountants or accounting firms, and the subsequent actions taken?

If so, does your organization use this data jointly with regulators/oversight bodies and PAOs to monitor trends and evaluate the effectiveness of the local NOCLAR provisions?

(*Please describe the mechanism, and provide anonymized data or reports*)

Effectiveness of provisions

10. From your organization's experience, have the local NOCLAR provisions been effective in guiding an individual professional accountant or accounting firm in dealing with situations where they become

aware of NOCLAR or suspected NOCLAR?

- Yes *(Please explain the basis for your response)*
- Somewhat *(Please explain the basis for your response)*
- No *(Please explain the basis for your response)*
- Not known or no data available

Legal protection

11. In your jurisdiction, does legislation or regulation exist that provides protection from civil, criminal or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority (e.g., under whistleblowing laws or regulations)? Please provide details.

If yes, is the protection under the relevant law or regulation perceived to be effective? Please explain your response.

Observed outcomes

12. Has your organization observed any challenges in the application of the local NOCLAR provisions? *(Please provide details, including specific provisions that caused particular challenges and why, as well as any actions taken to address them)*
13. Based on your organization's observations, how effective has the application of the local NOCLAR provisions been in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? *(Please provide details and any relevant materials or reports documenting such cases)*
14. Has your organization observed any trends where professional accountants or accounting firms encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?
- Yes, the provisions were not applied in whole *(Please explain why the provisions were not applied)*
 - Yes, the provisions were only partially applied *(Please explain which provisions were not applied, and why)*
 - No, not observed

Other comments

15. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions, or on matters of translation)?

Part C – Professional Accountancy Organizations (PAOs)

Note:

Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into your jurisdiction's national laws, regulations or professional requirements.

Convergence is where a jurisdiction aligns its national ethics (including independence) standards or provisions with the IESBA standards through a process that seeks to eliminate differences between the IESBA and national standards or provisions. This includes a process where an IESBA standard is used as a basis to develop the local standard or provisions.

Adoption status and effective date

4. Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)?
(Please choose the most representative answer)
- (a) Yes, through full adoption with no modifications (Please provide (i) information on the effective date and (ii) links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)
 - (b) Yes, through adoption with modifications (Please (i) describe the nature of, and reasons for the modifications, (ii) provide information on the effective date, and (iii) provide links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)
 - (c) No, the IESBA NOCLAR provisions were used as a basis to develop the local NOCLAR provisions which are converged with the IESBA NOCLAR provisions (Please (i) provide information on the effective date, (ii) provide links to the local NOCLAR provisions or the specific announcement of the issuance of the local NOCLAR provisions, and (iii) describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)
 - (d) No, there are provisions in relevant law or regulation or a different ethical framework that are similar to the IESBA NOCLAR provisions (Please describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)
 - (e) Not adopted (Please specify reasons. If there is a plan to adopt the IESBA NOCLAR provisions, please provide details, including timing)

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (Select all that apply and provide links)
- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)

- Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
- Other (*Please specify*)
- None

Other support

6. Does your organization offer guidance to individual members and accounting firms in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (*Select all that apply*)
- Helpdesk (e.g., for technical queries, application questions on the local NOCLAR provisions)
 - Discussion forum (e.g., for sharing knowledge)
 - Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
 - Other (*Please specify*)
 - None

Inquiries and Questions

7. Which specific provisions in the local NOCLAR provisions has your organization commonly received inquiries or questions about? (*Please provide details, including from which stakeholder groups the inquiries or questions arose*)

Level of understanding

8. Do your organization's members have an overall understanding of the local NOCLAR provisions?
- Yes (*Please explain the basis for your response*)
 - Somewhat (*Please explain the basis for your response*)
 - No (*Please explain the basis for your response*)
 - Not known or no data available

Enforcement

9. Does your organization enforce the local NOCLAR provisions?
- Yes (*Please provide (i) details such as disciplinary cases against members (the information may be anonymized), and (ii) links to relevant published reports*)
 - No (*Please specify (i) which organization enforces the local NOCLAR provisions, and (ii) whether your organization receives reports from them*)

Appropriate authority

10. Does your organization have the authority to investigate NOCLAR or suspected NOCLAR that is reported to it and take any necessary action?
- Yes (*Please provide details, including the (i) nature of the NOCLAR matters that have been*

reported to your organization, and the (ii) actions taken (the information may be anonymized))

- No

Data collection and analysis

11. Has your organization established a mechanism to collect and analyze data on the nature and frequency of instances of NOCLAR or suspected NOCLAR reported or escalated by members or accounting firms, and the subsequent actions taken?

If so, does your organization use this data jointly with regulators/oversight bodies to monitor trends and evaluate the effectiveness of the local NOCLAR provisions?

(Please describe the mechanism, and provide anonymized data or reports)

Effectiveness of provisions

12. From your organization's experience, have the local NOCLAR provisions been effective in guiding a member or accounting firm in dealing with situations where they become aware of NOCLAR or suspected NOCLAR?

- Yes *(Please explain the basis for your response)*
- Somewhat *(Please explain the basis for your response)*
- No *(Please explain the basis for your response)*
- Not known or no data available

Legal protection

13. In your jurisdiction, does legislation or regulation exist that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority (e.g., under whistleblowing laws or regulations)? Please provide details.

If yes, is the protection under the relevant law or regulation perceived to be effective? Please explain your response.

Observed outcomes

14. Has your organization observed any challenges in the application of the local NOCLAR provisions? *(Please provide details, including specific provisions that caused particular challenges and why, as well as any actions taken to address them)*
15. Based on your organization's observations, how effective has the application of the local NOCLAR provisions been in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? *(Please provide details and any relevant materials or reports documenting such cases)*
16. Has your organization observed any trends where members or accounting firms encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?
- Yes, the provisions were not applied in whole *(Please explain why the provisions were not applied)*
 - Yes, the provisions were only partially applied *(Please explain which provisions were not*

applied, and why)

- No, not observed

Other comments

17. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions, or on matters of translation)?

Part D – Regulators or Oversight Bodies

Adoption status and effective date

Note:

Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into your jurisdiction's national laws, regulations or professional requirements.

Convergence is where a jurisdiction aligns its national ethics (including independence) standards or provisions with the IESBA standards through a process that seeks to eliminate differences between the IESBA and national standards or provisions. This includes a process where an IESBA standard is used as a basis to develop the local standard or provisions.

4. Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? *(Please choose the most representative answer)*
- (a) Yes, with no modifications *(Please provide (i) information on the effective date and (ii) links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*
 - (b) Yes, with modifications *(Please (i) describe the nature of, and reasons for the modifications, (ii) provide information on the effective date, and (iii) provide links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*
 - (c) No, the IESBA NOCLAR provisions were used as a basis to develop the local NOCLAR provisions which are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide links to the local NOCLAR provisions or the specific announcement of the issuance of the local NOCLAR provisions, and (iii) describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)*
 - (d) No, there are provisions in relevant law or regulation or a different ethical framework that are similar to the IESBA NOCLAR provisions *(Please describe any significant differences between the local NOCLAR provisions and the NOCLAR provisions)*
 - (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA NOCLAR provisions, please provide details including timing)*

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? *(Select all that apply and provide links)*
- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)

- Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
- Other (*Please specify*)
- None

Other support

6. Does your organization offer guidance to individual professional accountants or firms in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (*Select all that apply*)
- Helpdesk (e.g., for technical queries, application questions on the local NOCLAR provisions)
 - Discussion forum (e.g., for sharing knowledge)
 - Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
 - Other (*Please specify*)
 - None

Inquiries and Questions

7. Which specific provisions in the local NOCLAR provisions has your organization commonly received inquiries or questions about? (*Please provide details including which stakeholder groups the inquires or questions arose*)

Level of understanding

8. Do the professional accountants or accounting firms that your organization regulates or oversees have an overall understanding of the local NOCLAR provisions?
- Yes (*Please explain the basis for your response*)
 - Somewhat (*Please explain the basis for your response*)
 - No (*Please explain the basis for your response*)
 - Not known or no data available

Enforcement

9. Does your organization enforce the local NOCLAR provisions?
- Yes (*Please provide (i) details such as disciplinary cases against professional accountants/accounting firms (the information may be anonymized if not public), and (ii) links to relevant published reports*)
 - No (*Please specify (i) which organization enforces the local NOCLAR provisions, and (ii) whether your organization receives reports from them*)

Authority to investigate

10. Does your organization have the authority to investigate NOCLAR or suspected NOCLAR that is reported to it and to take any necessary action?

- Yes *(Please provide details, including the (i) nature of the matters that have been reported to your organization (the information may be anonymized if not public), and the (ii) actions taken)*
- No

Data collection and analysis

11. Has your organization established a mechanism to collect and analyze data on the nature and frequency of instances of NOCLAR or suspected NOCLAR reported or escalated by professional accountants or accounting firms, and the subsequent actions taken?

If so, does your organization use this data jointly with PAOs to monitor trends and evaluate the effectiveness of the local NOCLAR provisions?

(Please describe the mechanism, and provide anonymized data or report)

Effectiveness of provisions

12. From your organization's experience, have the local NOCLAR provisions been effective in guiding an individual professional accountant or accounting firm in dealing with situations where they become aware of NOCLAR or suspected NOCLAR?
- Yes *(Please explain the basis for your response)*
 - Somewhat *(Please explain the basis for your response)*
 - No *(Please explain the basis for your response)*
 - Not known or no data available

Legal protection

13. In your jurisdiction, does legislation or regulation exist that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority (e.g., under whistleblowing laws or regulations)? Please provide details.

If yes, is the protection under the relevant law and regulation perceived to be effective? Please explain your response.

Observed outcomes

14. Has your organization observed any challenges in the application of the local NOCLAR provisions? *(Please provide details, including specific provisions that caused particular challenges and why, as well as any action taken to address them)*
15. Based on your organization's observations, how effective has the application of the local NOCLAR provisions been in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? *(Please provide details and any relevant materials or reports documenting such cases)*
16. Has your organization observed any trends where professional accountants or accounting firms your organization oversees encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?
- Yes, the provisions were not applied in whole *(Please explain why the provisions were not)*

applied)

- Yes, the provisions were only partially applied (*Please explain which provisions were not applied, and why*)
- No, not observed.

Other comments

17. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions, or on matters of translation)?

Part E – Accounting Firms

If your firm is part of a global or regional network, the global or regional firm is asked to respond to this survey on behalf of the network.

Adoption status and effective date

Note:

Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into your jurisdiction's national laws, regulations or professional requirements or, if your firm belongs to a network, your network's policies and methodologies.

Convergence is where a jurisdiction aligns its national ethics (including independence) standards with the IESBA standards through a process that seeks to eliminate differences between the IESBA and national standards or provisions. This includes a process where an IESBA standard is used as a basis to develop the local standards or provisions.

4. Has your firm implemented global, regional or local policies and methodologies that adopt the NOCLAR provisions of the Code (IESBA NOCLAR provisions) or the locally adopted version of the IESBA NOCLAR provisions, as applicable? *(Please choose the most representative answer)*
- (a) Yes, through full adoption with no modifications *(Please provide (i) information on the effective date and (ii) details of your firm's NOCLAR policies and methodologies)*
 - (b) Yes, through adoption with modifications *(Please (i) describe the nature of, and reasons for the modifications, (ii) provide information on the effective date and (iii) details of your firm's NOCLAR policies and methodologies)*
 - (c) No, our firm's policies and methodologies implement local NOCLAR provisions that are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide details of your firm's NOCLAR policies and methodologies, and (iii) describe any significant differences between your firm's NOCLAR policies and methodologies and the IESBA NOCLAR provisions)*
 - (d) No, our firm's policies and methodologies are based on law or regulation or a different ethical framework that is similar to the IESBA NOCLAR provisions *(Please describe any significant differences between the firm policies and methodologies and the IESBA NOCLAR provisions)*
 - (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA or local NOCLAR provisions, please provide details, including timing)*

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions? If yes, please indicate the language of translation.

5. This question is for global networks.

Where an individual firm is part of a global network and the network has adopted the IESBA NOCLAR provisions, how are these provisions implemented across network firms in the following situations:

- The jurisdiction in which the individual firm is based has not adopted the IESBA NOCLAR provisions *(Please describe the circumstances and how this interacts with the network policies)*

- The jurisdiction in which the individual firm is based has laws or regulations or another ethical framework with provisions similar to the IESBA NOCLAR provisions (*Please describe the circumstances and how this interacts with the network policies*)

Guidance and Educational Materials

6. What guidance or educational materials has your firm or network issued, or what programs has your firm or network developed, to support understanding of the NOCLAR policies and methodologies of the firm or network? (*Select all that apply and provide links*)
- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars)
 - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
 - Other (*Please specify*)
 - None

Other support

7. If your firm is part of a network, does the network offer guidance to network firms in the application of its NOCLAR policies and methodologies? (*Select all that apply*)
- Helpdesk (e.g., for technical queries, application questions on the network's NOCLAR policies and methodologies)
 - Discussion forum (e.g., knowledge sharing)
 - Other (*Please specify*)
 - None

Level of Understanding by auditors

8. Do audit partners and staff within your firm have an overall understanding of your firm's NOCLAR policies and methodologies?
- Yes (*Please explain the basis for your response*)
 - Somewhat (*Please explain the basis for your response*)
 - No (*Please explain the basis for your response*)
 - Not known or no data available

Level of Understanding by non-auditors (i.e., consulting/advisory)

9. Do non-audit partners and staff within your firm have an overall understanding of your firm's NOCLAR policies and methodologies?
- Yes (*Please explain the basis for your response*)
 - Somewhat (*Please explain the basis for your response*)
 - No (*Please explain the basis for your response*)

- Not known or no data available

Practical experience

10. Has your firm encountered any NOCLAR or suspected NOCLAR (i) at the client, or (ii) within the firm?
 - Yes, *(Please provide details such as (i) nature of the NOCLAR or suspected NOCLAR, (ii) whether the client was an audit or non-audit client, (iii) to whom it was communicated, and (iv) how the matter has been addressed (information provided may be anonymized))*
 - No
11. Has your firm observed any trends where partners or staff encountered NOCLAR or suspected NOCLAR but did not apply your firm's NOCLAR policies and methodologies in whole or in part?
 - Yes, the policies and methodologies were not applied in whole *(Please explain why the policies and methodologies were not applied)*
 - Yes, the policies and methodologies were only partially applied *(Please explain which aspects of the policies and methodologies were not applied)*
 - No, not observed
12. Have you observed any change in the way partners and staff respond to NOCLAR or suspected NOCLAR as a result of the implementation of your firm's NOCLAR policies and methodologies? *(Please provide details and examples of such changes in response)*
13. Which aspects of your firm's NOCLAR policies and methodologies has your firm found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? *(Please provide details, including whether the challenges were for (i) audit partners and staff, and (ii) non-audit partners and staff)*
14. Has your firm's whistleblowing policy been used by personnel within the firm to respond to a NOCLAR or suspected NOCLAR? If so, why was this used instead of escalating the matter to a supervisor or above? *(Please provide details)*

Data collection and analysis

15. Has your firm established a mechanism to collect and analyze data on the nature and frequency of instances of NOCLAR or suspected NOCLAR reported or escalated by partners and staff, and the subsequent actions taken?

If so, does your firm use this data to monitor trends and evaluate the effectiveness of your firm's NOCLAR policies and methodologies? Does your firm share this data with relevant regulators/oversight bodies?

(Please describe the mechanism, and provide anonymized data or reports)

Effectiveness of provisions

16. From your firm's experience, has your firm's NOCLAR policies and methodologies been effective in guiding partners and staff in dealing with situations where they become aware of NOCLAR or suspected NOCLAR?

- Yes (*Please explain the basis for your response*)
- Somewhat (*Please explain the basis for your response*)
- No (*Please explain the basis for your response*)
- Not known or no data available

Legal protection

17. In your jurisdiction, does legislation or regulation exist that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority (e.g., under whistleblowing laws or regulations)? Please provide details.

If yes, is the protection under the relevant law and regulation perceived to be effective? Please explain your response.

Other comments

18. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using your firm's NOCLAR policies and methodologies, or on matters of translation)?

Part F – Professional Accountants in Business (PAIBs)

Guidance and educational materials

4. What guidance or educational materials have you received or accessed on the local NOCLAR provisions? (*Select all that apply and provide links*)
- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)
 - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
 - Other (*Please specify*)
 - None

Other support

5. Do you have access to guidance on the application of the local NOCLAR provisions if you seek such assistance, e.g., in dealing with a NOCLAR or suspected NOCLAR? (*Select all that apply*)
- Helpdesk (e.g., for technical queries, application questions on the local NOCLAR provisions)
 - Discussion forum (e.g., for sharing knowledge)
 - Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
 - Other (*Please specify*)
 - None

Inquiries and Questions

6. Which specific provisions in the local NOCLAR provisions have you inquired or raised questions about? (*Please provide details*)

Integration into internal framework

7. Has your employing organization made changes to its governance mechanisms, ethics policies and procedures, or internal code of conduct in response to the issuance of the local NOCLAR provisions?
- Yes (*Please describe*)
 - No

Level of understanding

8. Do you have an overall understanding of the local NOCLAR provisions?
- Yes
 - No (*Please explain your response*)

Practical experience

9. Have you encountered any NOCLAR or suspected NOCLAR in your work?

- Yes, *(Please provide details such as (i) nature of the NOCLAR, (ii) to whom it was communicated, and (iii) how the matter has been addressed (information provided may be anonymized))*
 - No
10. Have you encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?
- Yes, the provisions were not applied in whole *(Please explain why the provisions were not applied)*
 - Yes, the provisions were only partially applied *(Please explain which provisions were not applied, and why)*
 - No, not observed
11. Which of the local NOCLAR provisions have you found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? *(Please provide details)*
12. Have you used your employing organization's whistleblowing policy in responding to a NOCLAR or suspected NOCLAR? If so, why did you use this whistleblowing policy instead of escalating the matter to a supervisor or above? *(Please provide details)*

Effectiveness of provisions

13. Were the local NOCLAR provisions effective in guiding you to deal with situations where you became aware of NOCLAR or suspected NOCLAR?
- Yes
 - No *(Please explain the basis for your response)*
 - Not known or no data available

Legal protection

14. In your jurisdiction, does legislation or regulation exist that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority (e.g., under whistleblowing laws or regulations)? Please provide details.
- If yes, is the protection under the relevant law and regulation perceived to be effective? Please explain your response.

Other comments

15. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions (including on any benefits arising from using the local NOCLAR provisions)?

Part G – Other Users or Beneficiaries of the Code

4. Are you aware of the local NOCLAR provisions and their public interest objectives?
 - Yes (*Please indicate your level of awareness, e.g., general awareness, familiar or very familiar, working knowledge*)
 - No
5. What impact do you expect the local NOCLAR provisions to have on accounting firms, professional accountants, and the broader external reporting ecosystem if the local NOCLAR provisions are achieving their intended objectives?
6. Has implementation of the local NOCLAR provisions enhanced your confidence in professional accountants and accounting firms responding to NOCLAR or suspected NOCLAR? (*Please explain your response*)
7. From your perspective, how effective have the following stakeholders been in supporting robust implementation of the local NOCLAR provisions?
 - Regulators and oversight bodies (*Scale 1 – 4: Not effective, Somewhat effective, Effective and Very effective*)
 - Professional accountancy organizations (*Scale 1 – 4: Not effective, Somewhat effective, Effective and Very effective*)
 - Accounting firms (*Scale 1 – 4: Not effective, Somewhat effective, Effective and Very effective*)
 - Others (*Please specify*) (*Scale 1 – 4: Not effective, Somewhat effective, Effective and Very effective*)

(*Please explain your response*)
8. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? (*Please provide details and explain your response*)
9. In your jurisdiction, does legislation or regulation exist that provides protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to an appropriate authority (e.g., under whistleblowing laws or regulations)? (*Please provide details*)

If yes, is the protection under the relevant law or regulation perceived to be effective? (*Please explain your response*)
10. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions?

End of survey

Thank you for your valuable input. Your input will inform the IESBA's Post-Implementation Review and help the IESBA develop clear, robust and practical ethics standards that reinforce public trust in the profession and effectively serve the public interest.