

IESBA Restructured Code Post Implementation Review Survey Responses to Part B (Q.12-18)

Part B – General Information (All Respondents)

Adoption status (Only for respondents that are JSS, PAOs, Regulators or Oversight Bodies, Individual PAPPs or Accounting Firms)

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)?\ (a) Yes – full adoption, no modifications (8 respondents)

PAO

016. Institute of Certified Public Accountants of Uganda (ICPAU)

(a) Yes – full adoption, no modifications

Link: <https://www.icpau.co.ug/resources/icpau-code-ethics-0>

Local Code translated? No

013. Hong Kong Institute of Certified Public Accountants (HKICPA)

(a) Yes – full adoption, no modifications

Effective: 15 June 2019 (HKICPA Members' Handbook Update No. 221).

026. Malaysian Institute of Certified Public Accountants (MICPA)

(a) Yes – full adoption, no modifications

(i) We have adopted all the Code of Ethics issued by IESBA up to date, including the revised and restructured 2018 edition and all subsequent revisions and updates issued by the IESBA.

Local Code translated? The Code was not translated into separate local-language provisions. The provisions were adopted and applied in English.

002. Association of Chartered Certified Accountants (ACCA)

(a) Yes – full adoption, no modifications

(i) ACCA has currently adopted the 2025 Edition of the IESBA Code (Volume 1). We will adopt the IESSA, effective 15 December 2026. (ii) ACCA Rulebook – Code of Ethics and Conduct; Rulebook Commentary (1 January 2026).

Local Code translated? No. ACCA adopts the IESBA Code in full, using the original American English language text and interpretation. We also adopt any revisions to the IESBA Code in their entirety and unaltered.

Accounting Firms

003. BDO International Limited (BDO)

(a) Yes – full adoption, no modifications

2025 (latest code).

009. Deloitte Touche Tohmatsu Limited (DTTL)

(a) Yes – full adoption, no modifications

Deloitte's global independence policy applies to all Deloitte member firms and is based on the latest effective IESBA Code of Ethics. The language in the global policy aligns with the drafting and structure of the IESBA Code. The global policy is further supplemented with the independence standards of the US Securities and Exchange Commission and the Public Company Accounting Oversight Board. Deloitte member firms add local jurisdictional independence requirements to the global policy to comply with all applicable independence rules.

Local Code translated? No

023. KPMG International Limited (KPMG)

(a) Yes – full adoption, no modifications

We are providing this response from the perspective of a global accounting network that supports member firms operating across multiple jurisdictions. We adopted the 2018 Code as a global baseline, and member firms comply with that baseline except where local laws or regulations require otherwise. Our responses reflect a broad view based on implementation and use of the Restructured Code across a range of jurisdictions and regulatory environments.

Local Code translated? N/A – translation of the local code is done at the member firm level.

031. PricewaterhouseCoopers International Limited (PwC)

(a) Yes – full adoption, no modifications

As a network we base our network resources including internal policies (covering independence, ethics and risk requirements and processes) as well as the Global PwC Code of Conduct and PwC Tax Code of Conduct on the latest, extant version of the Code (taking into account the effective date of new IESBA Standards and pronouncements). The Global PwC Code of Conduct is designed to embed the principles and values from Part 1 of the IESBA Code in an accessible way that resonates with all our people, regardless of their role. For more technical and detailed requirements, particularly around independence, partners and practice staff primarily access PwC network policies and guidance that operationalize the Code's provisions, rather than navigating the Code directly. Individual firms in the network may translate internal policies, as necessary.

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)?(b) Yes – adoption with modifications (15 respondents)

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

(b) Yes – adoption with modifications

The Independent Regulatory Board for Auditors (IRBA) adopted the 2018 edition of the IESBA Code, following a local public exposure process of the proposed amendments alongside specific South African enhancements. The adoption of the restructured IRBA Code of Professional Conduct for Registered Auditors was formally announced in November 2018 via a communique. The restructured local Code incorporated localised enhancements regarding safeguards, professional scepticism, professional judgment, and inducements, and became effective on 15 June 2019. The latest issued code is the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2024). The IRBA Code is based on Parts 1, 3, 4A and 4B of the Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board of Accountants (the IESBA Code) published by the International Federation of Accountants (IFAC) in September 2024 and is used with the permission of IFAC. South African adaptations and amendments to the IESBA Code are underlined and in italics in the IRBA Code and tabled in the Appendix to the Guide to the Code, including South African Adaptations and Amendments.

Local Code translated? English

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

(b) Yes – adoption with modifications

APESB has adopted the restructured IESBA Code (2018 version) and all pronouncements issued to date (2025 amendments). APESB's APES 110 Code of Ethics for Professional Accountants (including

Independence Standards) sets out the modifications from the IESBA Code, including: the title of APES 110 does not include the term 'International'; the addition of a Scope and Application section; requirement paragraphs are in bold-type font; APES 110 generally refers to Members whereas the IESBA Code refers to professional accountants; defined terms are in title case; the addition of AUST-prefixed definitions and paragraphs to deal with applicable Australian laws, regulations and standards; tailoring of certain IESBA defined terms to the Australian environment; use of the term 'NOCLAR' instead of 'non-compliance'; additional mandated documentation requirements for tax planning and related services (AUST R280.23, AUST R380.26); and several further Australian-specific clarifications and cross-reference adjustments across Sections 320, 325, 360, 400, 411, 540, 604 and their sustainability-assurance equivalents.

Local Code translated? Not translated

029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

(b) Yes – adoption with modifications

The External Reporting Board adopted the Code of Ethics as Professional and Ethical Standard 1, International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1). PES 1 is aligned to the 2024 IESBA Code. Effective dates are aligned with the IESBA effective dates. PES 1 has a narrower scope than the IESBA Code and is intended to be applied by assurance practitioners performing assurance engagements. PES 1 remains at least as demanding as the IESBA Code. The main modifications are: sections that do not relate to assurance engagements are not included in PES 1 (section 280, Tax Planning Activities, section 380 Tax Planning Services, and section 321 Second Opinions); references to professional accountants are replaced with references to assurance practitioners; and specifying which entities are public interest entities as appropriate for the New Zealand context. Some modifications are stricter in PES 1 than the IESBA Code, including additional disclosure and consent requirements in section 310, broadened requirements in section 360, an aggregate-threat-evaluation requirement in sections 400 and 900, and an additional documentation requirement in section 600. A detailed list of New Zealand specific amendments is included in a conformity statement at the end of PES 1.

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

(b) Yes – adoption with modifications

(i) We have adopted the 2024 edition. (ii) The JICPA Code has omitted some provisions due to concerns about potential conflicts with domestic laws and regulations (such as articles regarding the confidentiality obligations under the Certified Public Accountants Act) and other reasons, as well as established provisions specific for Japan, designated with “JP” in their paragraph numbers. (iii) Links to Specific Announcements: July 30, 2018 Approval of the “Code of Ethics” at General Assembly (Effective date: April 1, 2019); October 31, 2022 Amendments to the “Code of Ethics” (Effective date: April 1, 2023); July 24, 2024 Approval of the “Code of Ethics” at General Assembly (Effective date: April 1, 2025); July 31, 2025 Approval of the “Code of Ethics” at General Assembly (Latest Version: Effective date: April 1, 2026).

Local Code translated? We have translated the provisions added by JICPA designated with “JP” into English.

006. CPA Australia

(b) Yes – adoption with modifications

The APESB Code of Ethics contains the restructured Code of Ethics issued in 2018 and all eleven Amending Standards issued up until the end of July 2025, including the Amending Standard for Sustainability Assurance and Reporting and the use of External Experts (effective from 1 January 2026). The most minor modifications made such as modifications to the tax planning services provisions to align with local tax avoidance law for consistency and for the avoidance of confusion.

Local Code translated? Not translated

019. Institute of Singapore Chartered Accountants (ISCA)

(b) Yes – adoption with modifications

(i) Revised EP 100 on 14 August 2020 to adopt the Restructured Code and Revisions to the Code Pertaining to the Offering and Accepting of Inducements. Last revised EP 100 on 20 March 2025 to adopt the 2024 edition of the IESBA Code; (ii) Inclusion of SG provisions (designated with the letters “SG”) which are local adaptations of the Code to conform to Singapore's regulatory environment and statutory requirements. (iii) Refer to link: [https://isca.org.sg/standards-guidance/ethics-\(ep-100\)/ethics-pronouncements](https://isca.org.sg/standards-guidance/ethics-(ep-100)/ethics-pronouncements)

Local Code translated? No

018. Institute of Chartered Accountants of Scotland (ICAS)

(b) Yes – adoption with modifications

The 2026 ICAS Code of Ethics is based on the 2023 Edition of the Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards), as revised by the changes to implement the Final Pronouncement: Revisions to the Code Addressing Tax Planning and Related Services published by IFAC in April 2024. We do not amend IESBA's wording for the ICAS Code of Ethics, however we do incorporate UK specific additions into the ICAS Code of Ethics (in italics). Additionally, in the UK auditors have to comply with the Financial Reporting Council's (FRC) Ethical Standard which applies to audit engagements and also to certain other assurance engagements. Whilst this is worded differently, the FRC does not believe that its standard is any less rigorous than the independence provisions contained in the IESBA Code.

Local Code translated? No, the main language of the UK is English.

004. Chartered Accountants Australia and New Zealand (CA ANZ)

(b) Yes – adoption with modifications

In Australia, the Code is adopted and issued by the Accounting Professional and Ethical Standards Board (APESB). The compiled Code of Ethics contains the restructured Code of Ethics issued in 2018 and all eleven Amending Standards issued up until the end of July 2025, including the Amending Standard for Sustainability Assurance and Reporting and the use of External Experts (effective from 1 January 2026). The CA ANZ By-Laws make the compiled Code of Ethics binding on all members of CA ANZ other than members resident in New Zealand. In New Zealand, the New Zealand Institute of Chartered Accountants (NZICA) prescribes the NZICA Code of Ethics that is applicable to all New Zealand residents of CA ANZ and other practitioners subject to NZICA's jurisdiction. Assurance Practitioners in New Zealand are also subject to the External Reporting Board's (XRB) Code of Ethics as Professional and Ethical Standard 1 (PES 1). Both the NZICA Code of Ethics and PES 1 are based on the restructured IESBA Code from 2018 and include all applicable subsequent revisions. PES 1 has a narrower scope than the IESBA Code and is intended to be applied by assurance practitioners performing assurance engagements. Both the NZICA Code of Ethics and PES 1 are at least as demanding as the IESBA Code. A detailed list of New Zealand specific amendments is included in a conformity statement at the end of both the NZICA Code of Ethics and PES 1, as a respective comparison to the IESBA Code.

Local Code translated? Australia and New Zealand's local codes do not require translation.

017. Institute of Chartered Accountants in England and Wales (ICAEW)

(b) Yes – adoption with modifications

With the exception of Part 5 provisions relating to Sustainability Assurance and Reporting, and the Use of External Experts, ICAEW has adopted the 2025 IESBA Code. ICAEW is actively considering proposals to incorporate these remaining provisions and will do so in the next update of the ICAEW Code. In addition to the IESBA provisions, ICAEW has incorporated additional material into its Code, which include requirements that are specific to ICAEW members and to accountancy practice in England and Wales.

Local Code translated? N/A

037. South African Institute of Chartered Accountants (SAICA)

(b) Yes – adoption with modifications

Latest edition adopted: 2024 IESBA Code (SAICA Code of Professional Conduct 2025). Nature of modifications: alignment with local regulatory and legislative requirements.

024. Lesotho Institute of Accountants (LIA)

(b) Yes – adoption with modifications

So far, there has not been any modification to the Code. Modifications were meant to be minor to accommodate or reflect our unique circumstances. Link to the republication of adoption: Public notice – Lesotho Institute of Accountants.

Accounting Firms

011. Forvis Mazars Global Limited (MAZARS)

(b) Yes – adoption with modifications

Our network is represented in more than 100 jurisdictions. There is a wide range of adoption approaches depending on the jurisdiction. In all cases, however, there is an established ethical framework. In some instances, full adoption has been identified, while in others the Code has been adopted with modifications, or has served as the basis for the development of a local Code. The version of the Code adopted, and the extent of its adoption, varies significantly by jurisdiction. In any case, based on our adoption of the Code (2024) as the baseline ethical framework, all countries apply the Code across the network, together with any modifications introduced by the network. Any modifications made by our network consistently involve the inclusion of more stringent requirements than those set out in the Code. Local Code translated? Mixed approach – jurisdiction specific

007. Crowe Solutions for Professional Consulting (Crowe KSA)

(b) Yes – adoption with modifications

(i) The 2025 edition of the International Code of Ethics for Professional Accountants has been endorsed and adopted. (ii) The Saudi Organization for Chartered and Professional Accountants (SOCPA) has adopted the International Code of Ethics, incorporating local statutory modifications and additional governance requirements to align with the Saudi regulatory framework.

Local Code translated? Yes, translated into Arabic.

034. RSM International Limited (RSM)

(b) Yes – adoption with modifications

(i) We have adopted the Restructured Code globally as the baseline benchmark. (ii) Member firms supplement, where necessary, the specific requirements applicable to each member firm within its local jurisdiction. Where local or regulatory requirements are more stringent or restrictive, they take precedence and are applied in addition to the global requirements. (iii) RSM International Limited is a global organization representing firms in approximately 120 countries; thus, it is not prudent to provide links to the local Codes used by individual member firms.

Local Code translated? The local Code was translated in each member firm's respective jurisdiction where the official language is not English.

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

(b) Yes – adoption with modifications

Latest IESBA Code with modification for more stringent local requirements in South Africa

Local Code translated? No

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)?\ (c) No – used as basis for a converged local Code (3 respondents)

PAO

033. Royal Netherlands Institute of Chartered Accountants (NBA)

(c) No – used as basis for a converged local Code

Due to European and Dutch regulations we are not able to adopt the Code. We need to apply the Dutch legislative drafting framework. Hence, the Code has been transposed into national regulations. As a result, there are structural and drafting differences compared to the IESBA Code: requirements are principles based, incorporated in more overarching provisions (articles), while application material is included in accompanying explanatory notes; examples illustrating the application are not embedded in the regulations themselves but are included in separate guidance (e.g., NBA handreikingen). This results in provisions in three areas (ethical, independence and NOCLAR) with accompanying explanatory notes and separate examples. The provisions relating to ethics are included in the Verordening gedrags- en beroepsregels accountants (VGBA), applicable to all professional accountants, including accountants in business and in public practice. The provisions relating to independence are included in the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO), applicable to accountants performing an assurance engagement. In the Netherlands legislation is layered: as NOCLAR is an elaboration of the fundamental principles (included in the VGBA), NOCLAR is seen as 'lower' provisions than the VGBA, and is included in separate Nadere voorschriften. Overall, while the structure and drafting differ, the Dutch framework is designed to ensure equivalence with the IESBA Code in substance and outcomes. Every amendment of the code, e.g. 2018 and 2024, is considered and incorporated where relevant.

Local Code translated? No, our local code is in Dutch

038. Wirtschaftsprüferkammer (WPK)

(c) No – used as basis for a converged local Code

Convergence of the German professional rules (in combination with the EU Audit Regulation) with the Code of Ethics 2025 accomplished. The professional requirements for the German profession of public accountants are set forth primarily in the following regulatory frameworks: (1) Regulation (EU) No. 537/2014 of the European Parliament and of the Council of April 16, 2014, on specific requirements regarding the audit of public-interest entities; (2) Public Accountant Act (Wirtschaftsprüferordnung, WPO); (3) Commercial Code (Handelsgesetzbuch, HGB), §§ 316 ff.; (4) Professional Charter of WPK (Berufssatzung WP/vBP, BS WP/vBP). In Germany there is no “centralized” ethics code. Ethical rules are dispersed across multiple legal and regulatory sources. The WPO contains the overarching legal framework for the profession, while the BS supplements it with more specific professional conduct rules. No major differences between the local provisions and the IESBA provisions were identified.

Local Code translated? The local requirements are available in German.

027. Malta Institute of Accountants (MIA)

(c) No – used as basis for a converged local Code

<https://accountancyboard.gov.mt/library/regulations.aspx> – The Code of Ethics is currently under review to determine how to best implement the IESBA Code with some national caveats. The Maltese Code of Ethics was last updated in 2016.

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)?\ (d) Provisions in law/regulation/ethical framework at least as stringent as the Code (4 respondents)

Regulators or Oversight Bodies

028. Nairobi Securities Exchange (NSE)

(d) Provisions in law/regulation/ethical framework at least as stringent as the Code

PAO

022. Korean Institute of Certified Public Accountants (KICPA)

(d) Provisions in law/regulation/ethical framework at least as stringent as the Code

032. AICPA – Professional Ethics Executive Committee (PEEC)

(d) Provisions in law/regulation/ethical framework at least as stringent as the Code

PEEC has a strategic objective to harmonize, as appropriate, with IESBA's standards to promote consistency in global ethics and independence standards. To achieve this objective, PEEC follows a rigorous process to consider IESBA projects and evaluate whether related changes would enhance the AICPA code and better protect the public interest in the United States. As such, PEEC evaluates on a project-by-project basis not by a specific year.

Individual PAPPs

036. Shrekant Prasad (Govindham Consultancy Services LLP)

(d) Provisions in law/regulation/ethical framework at least as stringent as the Code

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)? (e) Not adopted (3 respondents)

Regulators or Oversight Bodies

040. Financial Reporting Council (FRC)

(e) Not adopted. FRC issues its own ethical standard intended to be at least as stringent as the requirements within the IESBA Code with respect to auditor independence.

PAO

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

(e) not adopted. IESBA Code inspired ECE's own code of ethics.

Individual PAPPs

012. Hiroshi Shirai (Shirai CPA Office)

(e) Not adopted

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)? N/A (individual PAIB / other user response – question not applicable) (3 respondents)

Individual (PAIBs)

005. Control Solutions K.K.

N/A

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

N/A

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

N/A

Q12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)?\Not Answered (4 respondents)

PAO

015. Institut der Wirtschaftsprüfer (IDW)

Not answered

030. Pan African Federation of Accountants (PAFA)

Not answered (regional commentary given; no single jurisdiction selected)

Most jurisdictions across Africa have adopted the 2018 Restructured International Code of Ethics. To date, South Africa is the only jurisdiction to have adopted the 2024 Code. While some jurisdictions have adopted the Code in its entirety, others have adapted it to align with their domestic regulatory frameworks, such as the Independent Regulatory Board for Auditors (IRBA) Code in South Africa. Translation of the Code into local languages remains limited, with English serving as the predominant working language across most jurisdictions. However, adoption and effective implementation continue to vary across the continent, largely due to resource constraints, limited regulatory support, and inadequate training in emerging areas such as fraud detection and sustainability assurance ethics.

020. International Federation of Accountants (IFAC)

Not answered

Accounting Firms

010. Ernst & Young Global Limited (EY)

Not answered

Guidance and Educational Materials (For JSS, PAOs, Regulators or Oversight Bodies, and Accounting Firms only)

Q13. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of how to use the local Code or provisions?

For JSS, PAOs, Regulators or Oversight Bodies, and Accounting Firms only

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

- Technical guidance (e.g., FAQs)
- Education/training programs (e.g., webinars, CPD programs)
- Other (please specify)

Regulations: The IRBA Rules regarding improper conduct set out Rules that a registered auditor or a registered candidate auditor shall be guilty of improper conduct if such registered auditor or registered candidate auditor, without reasonable cause or excuse contravenes the rules regarding improper conduct. The IRBA Code (Revised November 2024) and the Rules – IRBA

028. Nairobi Securities Exchange (NSE)

None

040. Financial Reporting Council (FRC)

Not answered.

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

- Technical guidance (e.g., FAQs)
Whistleblowing & Confidentiality – APESB Technical Staff Publication; Applying APESB pronouncements in COVID-19 circumstances; Independence Guide – 5th Edition; APES 110 Code Prohibitions; APESB Audit Partner rotation requirements Technical Staff Q&As; Mapping Table – Supplement to APES 110 restructured Code of Ethics (Nov 2018)
 - Education/training programs (e.g., webinars, CPD programs)
Provide presentations and participate in professional bodies training sessions. Refer to details at <https://apesb.org.au/news-advocacy/speeches-and-presentations/>
 - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
E-newsletter published quarterly - <https://apesb.org.au/news-advocacy/enews/>
 - Other (please specify)
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029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)
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PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

- 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)
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022. Korean Institute of Certified Public Accountants (KICPA)

- 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)
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006. CPA Australia

- Education/training programs (e.g., webinars, CPD programs)
As a PAO, we have provide workshops for the Code and for additional supplementary standards.
 - Other (please specify)
In addition, our local professional standards setter has provided guidance materials in respect of which we have provided considerable input.
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019. Institute of Singapore Chartered Accountants (ISCA)

- Technical guidance (e.g., FAQs)
ISCA has issued EP 100 implementation guidance to address concerns faced by ISCA members and to provide clarification to support their implementation of the requirements in EP 100.
 - Education/training programs (e.g., webinars, CPD programs)
 - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
An article titled "ISCA Adopts IESBA's Restructured Code and Inducements Provisions" was published in April 2021.
 - Other (please specify)
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033. Royal Netherlands Institute of Chartered Accountants (NBA)

- Technical guidance (e.g., FAQs)
We included examples and made several step-by-step plans (e.g. 'VGBA stappenplan' – which steps to take to make sure you comply with the fundamental principles; 'ViO samenloop dienstverlening' – non-assurance services to an audit client). When there are specific topics relevant at the time we can create an alert. This includes guidance on a specific relevant topic, e.g. during COVID-19 pandemic or the war in Ukraine related to legislations on sanctions.
- Education/training programs (e.g., webinars, CPD programs)
The standards are incorporated in the theoretical learning program of universities. To become a chartered accountant in the Netherlands there is also a practical part. The standards are also incorporated in the practical part. Additionally for professional accountants, we have created several e-learning over time, including 'Terugkijken NBA Helpt'-webinars, now related to the fundamental principles, and an e-learning 'Moreel scherp blijven als accountant'. Besides our own programs, several service providers create learnings and trainings based on the standards.
- Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
DilemmaApp: an app that presents short, practice-based ethical dilemmas drawn from real-life professional situations, encouraging reflection on moral judgement. The moral decision model: a Moral Decision-Making Model for Accountants, with an interactive PowerPoint providing further explanation, including its application through several practical cases. Several publications, including a weekly newsletter for professional accountants.

- Other (please specify)

Regarding regulation we have a specific committee: 'subcommissie Ethiek', and to advise the board of the NBA regarding ethics the Faculty Ethiek, Cultuur en Gedrag. We have also created the video-series "Getekend", featuring in-depth interviews with accountants who have faced significant professional and moral dilemmas, providing insight into the personal, ethical and professional considerations involved and highlighting the complexity of judgement and decision-making in practice.

038. Wirtschaftsprüferkammer (WPK)

- 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)
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018. Institute of Chartered Accountants of Scotland (ICAS)

- Other (please specify)

We produce awareness articles when revisions are made to the Code, case studies, guidance to the Code (when deemed appropriate), and we have also incorporated content into our The Power of One publications which cover several areas in relation to the Code. We also hold webinars or events when there are major revisions to the Code which we believe need to be further highlighted to our members. For further information, please refer to our ethics pages on icas.com. We published a series of articles when we adopted the Revised and Restructured Code with effect from 1 January 2020.

032. AICPA – Professional Ethics Executive Committee (PEEC)

- 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)
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004. Chartered Accountants Australia and New Zealand (CA ANZ)

- Other (please specify)

CA ANZ and the local standard setters, the APESB (Australia), NZICA, XRB (New Zealand) have issued substantive materials to support understanding of how to use the local Code and provisions. In addition to technical guidance, education/training programs, articles, publications and newsletters, CA ANZ has also facilitated podcasts, roundtables and pre-recorded live streaming events. The Quarterly Ethics Digest, directed to all members via quarterly direct communication since October 2025, is dedicated to the fundamental principles of the Code and members' ethical duties. In 2025, CA ANZ's Global Ethics Day event on the 'Relationship between Ethics and Trust' attracted more than 16,000 registered members. CA ANZ mandates a minimum of 6 hours of verifiable ethics training per triennium and provides comprehensive ethics CPD to enable all members to meet this minimum requirement. The Australian PAOs, together with the APESB, have jointly issued the Independence Guide, which focuses on Parts 3 and 4 of the Code and is currently being updated for the inclusion of Part 5 of the Code.

016. Institute of Certified Public Accountants of Uganda (ICPAU)

- 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)
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015. Institut der Wirtschaftsprüfer (IDW)

- Other (please specify)

In Germany, the IESBA provisions have not been directly adopted. For the purpose of this response, ethics-related requirements are therefore understood to be those as reflected in German professional law and regulation (in particular, the Berufssatzung WP/vBP). The IDW provides a broad range of general guidance and educational materials supporting compliance with professional obligations, which include professional obligations relating to ethics: the IDW provides technical materials and practice aids addressing professional obligations, including areas related to ethics, supported by dedicated thematic sections in the members' area of the IDW website; German-specific supplemental paragraphs to the ISAs as adopted in Germany and other IDW auditing, assurance and quality management standards incorporate requirements and guidance on German professional obligations, including ethics; further detailed practical guidance is provided to members in the IDW's Quality Management Handbook, providing a template audit methodology particularly aimed at SMPs, with practical templates and practice aids to help them address compliance with professional obligations, including ethics; the IDW Akademie offers comprehensive training programs for aspiring and qualified German Public Auditors, integrating compliance with professional law and ethical requirements; topics related to professional obligations, including ethics, are addressed in publications such as professional journals and other IDW publications; and the IDW also refers to extensive support and materials provided by the Wirtschaftsprüferkammer (WPK).

017. Institute of Chartered Accountants in England and Wales (ICAEW)

- Technical guidance (e.g., FAQs)
ICAEW Code of Ethics; Code of ethics – the five fundamental principles; Code of Ethics – the conceptual framework; Guidance on NOCLAR (all published on icaew.com).
 - Education/training programs (e.g., webinars, CPD programs)
ICAEW Code of Ethics; ICAEW Ethics CPD Course – from theory to practice; Ethics recordings (published on icaew.com).
 - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
2026 Code of Ethics comes into force on 1 July; Code of Ethics 2025: are you ready? (both published on icaew.com).
 - Other (please specify)
Discussions of ethical scenarios and the Code at local branch meetings.
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013. Hong Kong Institute of Certified Public Accountants (HKICPA)

- 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)
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026. Malaysian Institute of Certified Public Accountants (MICPA)

- Education/training programs (e.g., webinars, CPD programs)
We have conducted Continuing Professional Development (CPD) programmes covering the IESBA Code of Ethics.
 - Other (please specify)
We also communicate updates relating to the IESBA Code to our members via circulars and other members' communications.
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030. Pan African Federation of Accountants (PAFA)

- Other (please specify)

Across Africa, Professional Accountancy Organizations (PAOs) and regulators have developed a range of implementation support materials including Frequently Asked Questions (FAQs) and technical guidance; Continuing Professional Development (CPD) programmes and webinars; ethics workshops and technical seminars; articles, newsletters and technical updates; practice aids, implementation guidance and illustrative examples; and integration of ethics into professional qualification programmes. However, the availability and quality of these resources vary considerably across jurisdictions. Many PAOs continue to rely heavily on materials produced by IESBA and IFAC, adapting them where possible to local circumstances. Additional practical implementation guidance, particularly for small and medium-sized practices (SMPs), emerging practitioners and public sector accountants, would further enhance consistent application across Africa.

027. Malta Institute of Accountants (MIA)

- 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)
-

020. International Federation of Accountants (IFAC)

Not answered

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

Not Answered

037. South African Institute of Chartered Accountants (SAICA)

- 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)
-

024. Lesotho Institute of Accountants (LIA)

- 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)
-

002. Association of Chartered Certified Accountants (ACCA)

- Technical guidance (e.g., FAQs)
Guidance on changes included in monthly ezine InPractice, sent out to a mainly SMP audience of over 20,000 members in the UK. Direct technical support on a one-to-one basis for UK SMP members as part of the advisory services helpline on Rulebook enquiries, including content and interpretation of the ethical rules on various matters encountered within members' practice activities. Regulatory guidance factsheet on the Code of Ethics and Conduct.
- Education/training programs (e.g., webinars, CPD programs)
Ethics modules which form part of ACCA's qualifications, including the EPSM, which is also available to ACCA members. Webinars, including as part of our Accounting for the Future conference and our AI conference annually. CPD programs.
- Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)

Changes to the Code of Ethics and Conduct are highlighted in the Rulebook Commentary, including signposted IESBA guidance. Additionally, we provide updates about standards, case studies or illustrative examples, such as regular articles in ACCA's AB magazine.

- Other (please specify)
Global Ethics Forum, together with ACCA's broader ethics-related research, policy and thought leadership activities, which support discussion and awareness of the ethical challenges faced by finance professionals alongside formal guidance on the Code.
-

Accounting Firms

003. BDO International Limited (BDO)

- Other (please specify)
Making available IFAC/IESBA resources (eg. Exploring the IESBA Code)
-

009. Deloitte Touche Tohmatsu Limited (DTTL)

- Other (please specify)
Deloitte Global provides guidance and education to the network through webcasts and other learning programs to support understanding of the requirements and application material in the global independence policy. Individual member firms are responsible for providing guidance on local requirements in their respective jurisdictions.
-

023. KPMG International Limited (KPMG)

- 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)
Technical guidance and training are provided to member firms by the global ethics and independence function to support consistent interpretation and application throughout the network. Member firms are able to adopt these materials and supplement them with jurisdiction-specific guidance for their professionals.
-

010. Ernst & Young Global Limited (EY)

- Other (please specify)
The ethical and independence requirements relevant to EY audits and professional services are included in the 2025 edition of the IESBA Code. The EY Global Independence Policy is predicated, to the extent practicable, on the IESBA Code and contains the independence requirements for EY member firms and EY. The policy also contains guidance designed to facilitate an understanding and the application of the independence rules. The EY Global Independence Policy is readily accessible and easily searchable on the EY intranet. In addition to our EY Global Independence Policy, the EY approach to business ethics and integrity is contained in the EY Global Code of Conduct and other policies. As the IESBA Code is embedded in our Global Independence Policy, for which we have developed guidance, we have not issued any guidance specific to understanding the IESBA Code as such.
-

011. Forvis Mazars Global Limited (MAZARS)

- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)
-

007. Crowe Solutions for Professional Consulting (Crowe KSA)

- Education/training programs (e.g., webinars, CPD programs)
-

031. PricewaterhouseCoopers International Limited (PwC)

- Technical guidance (e.g., FAQs)
To ensure that the concepts and requirements in the Code are well understood and applied we have had to develop an extensive range of guidance notes, notably in the areas of financial interests, close business relationships, technology and non-assurance services.
- Education/training programs (e.g., webinars, CPD programs)
Individual firms supplement the network resources, as needed, for example through the development and delivery of tailored education and training programs, which often include case studies. These can be focused on individual/practice needs or can be firm-wide annual updates and reminders. PwC firms also have mandatory annual training on ethics and independence topics for partners and staff, and the content addresses changes to the external requirements (such as the Code), internal policies and other matters that are of particular relevance in the current environment or evolving topics. Firms develop further training and communication topics to address matters particularly relevant to them. In addition, concepts on ethical behaviour, including professional scepticism, services or relationships that might create threats to our objectivity, and the need to maintain confidentiality, are also emphasised in other network resources such as the PwC audit methodology and work programmes used by engagement teams to perform their work.
- Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
- Other (please specify)
At a network level we have developed a wide range of resources including policies, supporting guidance, education and training programs, and the Global PwC Code of Conduct. Changes to internal policies and the Global PwC Code of Conduct are communicated, inter alia, when there are changes to external standards including the Code. These resources include policies, the Code of Conduct, supporting guidance and annual independence, ethics, and compliance conferences. The Global PwC Code of Conduct, updated in 2024, includes "What if?" guidance on the application of the Code.

034. RSM International Limited (RSM)

- Other (please specify)
Guidance is also provided through a global independence and policies manual as well as the Code and related implementation materials provided by IESBA. Links to internal guidance or educational materials are considered proprietary; any external guidance or educational materials may be found on our website at www.rsm.global.

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

Not answered

012. Hiroshi Shirai (Shirai CPA Office)

N/A (individual response)

036. Shreekant Prasad (Govindham Consultancy Services LLP)

N/A (individual response)

Individual (PAIBs)

005. Control Solutions K.K.

N/A (individual response)

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

N/A (individual response)

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

N/A (individual response)

Q14. What guidance or educational materials have you received or accessed with respect to how to use the local Code or provisions?

For individual PAPPs and PAIBs only

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

N/A (org response)

028. Nairobi Securities Exchange (NSE)

Not answered

040. Financial Reporting Council (FRC)

Not answered.

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

N/A (org response)

029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

N/A (org response)

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

N/A (org response)

022. Korean Institute of Certified Public Accountants (KICPA)

N/A (org response)

006. CPA Australia

N/A (org response)

019. Institute of Singapore Chartered Accountants (ISCA)

N/A (org response)

033. Royal Netherlands Institute of Chartered Accountants (NBA)

N/A (org response)

038. Wirtschaftsprüferkammer (WPK)

N/A (org response)

018. Institute of Chartered Accountants of Scotland (ICAS)

N/A (org response)

032. AICPA – Professional Ethics Executive Committee (PEEC)

N/A (org response)

004. Chartered Accountants Australia and New Zealand (CA ANZ)

N/A (org response)

016. Institute of Certified Public Accountants of Uganda (ICPAU)

N/A (org response)

015. Institut der Wirtschaftsprüfer (IDW)

N/A (org response)

017. Institute of Chartered Accountants in England and Wales (ICAEW)

N/A (org response)

013. Hong Kong Institute of Certified Public Accountants (HKICPA)

N/A (org response)

026. Malaysian Institute of Certified Public Accountants (MICPA)

N/A (org response)

030. Pan African Federation of Accountants (PAFA)

N/A (org response)

027. Malta Institute of Accountants (MIA)

N/A (org response)

020. International Federation of Accountants (IFAC)

N/A (org response)

037. South African Institute of Chartered Accountants (SAICA)

N/A (org response)

024. Lesotho Institute of Accountants (LIA)

- Education/training programs (e.g., webinars, CPD programs)
-

002. Association of Chartered Certified Accountants (ACCA)

N/A (org response)

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

N/A (org response).

Accounting Firms

003. BDO International Limited (BDO)

N/A (org response)

009. Deloitte Touche Tohmatsu Limited (DTTL)

N/A (org response)

023. KPMG International Limited (KPMG)

N/A (org response)

010. Ernst & Young Global Limited (EY)

N/A (org response)

011. Forvis Mazars Global Limited (MAZARS)

N/A (org response)

007. Crowe Solutions for Professional Consulting (Crowe KSA)

N/A (org response)

031. PricewaterhouseCoopers International Limited (PwC)

N/A (org response)

034. RSM International Limited (RSM)

N/A (org response)

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

- 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)
-

012. Hiroshi Shirai (Shirai CPA Office)

None

036. Shreekant Prasad (Govindham Consultancy Services LLP)

- 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)
-

Individual (PAIBs)

005. Control Solutions K.K.

- Education/training programs (e.g., webinars, CPD programs)
-

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

Not answered

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

Not answered

Other Support

Q15. Does your organization offer guidance to individual professional accountants, accounting firms, or other users on the application of the local Code or provisions if they seek such assistance?

For JSS, PAOs, Regulators or Oversight Bodies, and Accounting Firms only

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
-

028. Nairobi Securities Exchange (NSE)

None

040. Financial Reporting Council (FRC)

not answered

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

- Other (please specify)
As a standard-setter, APESB can answer a query relating to our Standards, but we do not provide professional advice on the application of the Standards or opine on the conduct of individual accountants or firms.
-

029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

- Other (please specify)
The NZAuASB does not provide advice. However, we respond to enquiries by referring assurance practitioners to the relevant paragraphs in the Code.
-

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
-

022. Korean Institute of Certified Public Accountants (KICPA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
-

006. CPA Australia

- Discussion forum (e.g., for sharing knowledge)
- Other (please specify)
We generally receive queries from our members via email and our response is to direct the member to the specific part(s) of the Code and other non-authoritative materials relevant to their query. The

email triage may from time to time result in a direct call to the member to support them in their understanding of their obligations.

019. Institute of Singapore Chartered Accountants (ISCA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
-

033. Royal Netherlands Institute of Chartered Accountants (NBA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

038. Wirtschaftsprüferkammer (WPK)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

018. Institute of Chartered Accountants of Scotland (ICAS)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
Yes, we respond to ethics queries, some of which will relate to matters covered by the IESBA Code. Audit and assurance related matters are more likely to require reference to the FRC's Ethical Standard.
 - Other (please specify)
We also offer an Ethics Buddy service which members can make use of in certain circumstances. We also subscribe to the whistleblowing charity Protect, which our members can contact if they are considering whistleblowing on a particular matter.
-

032. AICPA – Professional Ethics Executive Committee (PEEC)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
-

004. Chartered Accountants Australia and New Zealand (CA ANZ)

- Other (please specify)
Chartered Accountants Advisory Group (CAAG): CA ANZ has dedicated Professional Standards teams within the Australian and New Zealand operations of the organisation. These teams are staffed by qualified, senior members of the profession with extensive experience both in practice and in business settings. They are available on a confidential basis to assist members in clarifying their ethical obligations and provide practical guidance directly via telephone or email. This team receives technical queries on the application of the Code, other pronouncements and professional standards, and CA ANZ's By-Laws and Regulations. CA ANZ offers both online discussion forums through 'My CA', and in-person discussion forums via targeted 'discussion groups'. The Professional Standards teams regularly participate in these forums. For complex ethical dilemmas or career decisions, CA ANZ provides its members with access to the Chartered Accountants Advisory Group (CAAG), comprising senior members of CA ANZ with a broad cross-section of practice and business experience, which assists members to apply the Code via confidential counselling and support.
-

016. Institute of Certified Public Accountants of Uganda (ICPAU)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
- Other (please specify)

Support through responding to technical inquiries on ethical issues PAPPs and PAIBs encounter in the course of their duties.

015. Institut der Wirtschaftsprüfer (IDW)

- Other (please specify)

In addition to the guidance and educational materials mentioned in question 14 above, the IDW provides support to members and firms in the application of professional requirements, including ethics, as follows: the IDW operates an enquiries service ("Anfragen-Service"), through which members can seek guidance on the application of professional requirements, including matters that may relate to ethics, which are either answered directly or in consultation with in-house legal specialists or the WPK; informal and structured discussion platforms exist, such as the "Mittelstandsrunde" for SMPs, which facilitate exchange of experiences and questions among practitioners regarding technical matters (although not specific to ethics, these subjects may be included from time to time); and the IDW also refers to extensive support and materials provided by the WPK.

017. Institute of Chartered Accountants in England and Wales (ICAEW)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
Technical and ethics support (icaew.com).
-

013. Hong Kong Institute of Certified Public Accountants (HKICPA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
 - Other (please specify)
Standing agenda item at the HKICPA's Ethics Committee meetings to discuss any local implementation issues on ethical requirements.
-

026. Malaysian Institute of Certified Public Accountants (MICPA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
We have a technical enquiry email, where members may submit queries relating to the application of the IESBA Code of Ethics.
-

030. Pan African Federation of Accountants (PAFA)

- Discussion forum (e.g., for sharing knowledge)
Yes. Many African PAOs provide ongoing technical support through technical enquiry services and ethics helpdesks; discussion forums and communities of practice; technical committees; ethics panels; webinars and implementation workshops; and peer-learning platforms and regional knowledge-sharing initiatives. Nevertheless, access to these services differs significantly between jurisdictions depending on institutional capacity and available resources. Strengthening regional collaboration and sharing implementation resources across Africa would improve consistency and reduce duplication of effort.
-

027. Malta Institute of Accountants (MIA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
-

020. International Federation of Accountants (IFAC)

Not answered

037. South African Institute of Chartered Accountants (SAICA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

024. Lesotho Institute of Accountants (LIA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

002. Association of Chartered Certified Accountants (ACCA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

Not Answered.

Accounting Firms

003. BDO International Limited (BDO)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

009. Deloitte Touche Tohmatsu Limited (DTTL)

- Other (please specify)
In addition to providing training and guidance to member firms, Deloitte Global provides technical expertise, as needed, to support with the application of the Code.
-

023. KPMG International Limited (KPMG)

- Other (please specify)
Global guidance materials were created or refreshed during implementation of the Restructured Code to reflect its new structure. The global ethics and independence function also designs and delivers training and communications on new IESBA standards, including the Restructured Code, through multiple formats and delivery methods. Professionals in member firms have access to an online inquiry system to obtain assistance with implementing and applying the Code. Member firms remain responsible for addressing local ethics and independence requirements where incremental to the IESBA Code and for guiding their professionals on the application of such.
-

010. Ernst & Young Global Limited (EY)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
- Other (please specify)
Each EY Country Practice has a Country Independence Leader who is available to provide guidance to EY professionals on the application of the EY Global Independence Policy. In addition, EY has a Global Independence team that is available to consult on complex independence matters and

provide guidance to EY Country Practices and professionals on the application of the EY Global Independence Policy.

011. Forvis Mazars Global Limited (MAZARS)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

007. Crowe Solutions for Professional Consulting (Crowe KSA)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
An internal compliance function driven by an independence and ethics consultation policy, alongside confidential channels to address complaints, allegations, and reporting to meet all ethical requirements.
 - Other (please specify)
We maintain a dedicated internal function and technical consultation process to provide direct guidance to our professional staff on complex ethical and independence matters.
-

031. PricewaterhouseCoopers International Limited (PwC)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
All PwC firms have ethics and independence teams who provide, inter alia, consultations on ethical and independence matters. These consultations are based on internal resources but have regard to the Code, as appropriate. Our Ethics, Compliance and Independence community regularly discuss trends, updates and emerging issues and developments.
-

034. RSM International Limited (RSM)

Not answered

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

Not answered

012. Hiroshi Shirai (Shirai CPA Office)

N/A (individual response)

036. Shreekant Prasad (Govindham Consultancy Services LLP)

N/A (individual response)

Individual (PAIBs)

005. Control Solutions K.K.

N/A (individual response)

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

N/A (individual response)

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

N/A (individual response)

Restructured Code PIR – Survey Responses to Part B (Q12 – 18)
IESBA Meeting (September 2026)

Q16. Do you have access to guidance on the application of the local Code or provisions in your jurisdiction if you seek such assistance?

For individual PAPPs and PAIBs

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

N/A (org response)

028. Nairobi Securities Exchange (NSE)

Not answered

040. Financial Reporting Council (FRC)

Not answered.

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

N/A (org response)

029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

N/A (org response)

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

N/A (org response)

022. Korean Institute of Certified Public Accountants (KICPA)

N/A (org response)

006. CPA Australia

N/A (org response)

019. Institute of Singapore Chartered Accountants (ISCA)

N/A (org response)

033. Royal Netherlands Institute of Chartered Accountants (NBA)

N/A (org response)

038. Wirtschaftsprüferkammer (WPK)

N/A (org response)

018. Institute of Chartered Accountants of Scotland (ICAS)

N/A (org response)

032. AICPA – Professional Ethics Executive Committee (PEEC)

N/A (org response)

004. Chartered Accountants Australia and New Zealand (CA ANZ)

N/A (org response)

016. Institute of Certified Public Accountants of Uganda (ICPAU)

N/A (org response)

015. Institut der Wirtschaftsprüfer (IDW)

N/A (org response)

017. Institute of Chartered Accountants in England and Wales (ICAEW)

N/A (org response)

013. Hong Kong Institute of Certified Public Accountants (HKICPA)

N/A (org response)

026. Malaysian Institute of Certified Public Accountants (MICPA)

N/A (org response)

030. Pan African Federation of Accountants (PAFA)

N/A (org response)

027. Malta Institute of Accountants (MIA)

N/A (org response)

020. International Federation of Accountants (IFAC)

N/A (org response)

037. South African Institute of Chartered Accountants (SAICA)

N/A (org response)

024. Lesotho Institute of Accountants (LIA)

N/A (org response)

002. Association of Chartered Certified Accountants (ACCA)

N/A (org response)

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

N/A (org response)

Accounting Firms

003. BDO International Limited (BDO)

N/A (org response)

009. Deloitte Touche Tohmatsu Limited (DTTL)

N/A (org response)

023. KPMG International Limited (KPMG)

N/A (org response)

010. Ernst & Young Global Limited (EY)

N/A (org response)

011. Forvis Mazars Global Limited (MAZARS)

N/A (org response)

007. Crowe Solutions for Professional Consulting (Crowe KSA)

N/A (org response)

031. PricewaterhouseCoopers International Limited (PwC)

N/A (org response)

034. RSM International Limited (RSM)

N/A (org response)

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

012. Hiroshi Shirai (Shirai CPA Office)

None

036. Shreekant Prasad (Govindham Consultancy Services LLP)

- Ethics hotline or equivalent (e.g., for technical queries, application questions on how to use the local Code or provisions)
 - Discussion forum (e.g., for sharing knowledge)
-

Individual (PAIBs)

005. Control Solutions K.K.

None

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

Not answered

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

Not answered

Inquiries and Questions

Q17. Which inquiries or questions relating to the structure and drafting of the local Code or provisions has your organization commonly received?

For JSS, PAOs, Regulators or Oversight Bodies or Accounting Firms

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

The IRBA has not received significant inquiries specifically relating to the structure or drafting conventions of the Code. However, the IRBA receives technical queries from registered auditors, audit firms and other stakeholders regarding the practical application of the Code's requirements and application material. Common areas of inquiry include: safeguards – identifying and applying appropriate, effective safeguards when a threat to the fundamental principles has been identified; PIE independence – navigating the more stringent independence requirements for Public Interest Entity (PIE) engagements; and scope and boundaries – the applicability of application material when a registered auditor is performing non-assurance or other assurance services that fall outside the traditional scope of a statutory audit, particularly regarding how their broader professional conduct is evaluated.

028. Nairobi Securities Exchange (NSE)

Institutional investors, asset managers, and shareholder advocacy groups.

040. Financial Reporting Council (FRC)

Not answered.

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

APESB has not received common queries about the structure or drafting of APES 110. APESB occasionally receives questions about specific technical interpretations, generally relating to interactions with local laws and regulations. Matters for the Board to consider or resolve are captured in the APESB Issues Register, available on the APESB website.

029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

The enquiries we receive usually relate to specific provisions, for example public interest entities, rather than the structure or drafting style of the Code.

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

We receive questions about the interpretation of the provisions, but not about their structure or drafting.

022. Korean Institute of Certified Public Accountants (KICPA)

We receive more than 500 inquiries or questions each year, making it difficult to identify specific recurring matters. Most inquiries relate to determining whether independence requirements have been breached or to the application of independence standards. The inquiries or questions are raised by PAPPs.

006. CPA Australia

We have never to my knowledge received specific code based questions like "how does section XYZ apply here?" the questions we receive are always from a circumstance, and seek general guidance. The closest direct query to the code may be from questions such as for a NOCLAR event. Our feedback here

is that the code is working for NOCLAR, the issue is that members are not aware of the code, or want to short cut direct to an answer from us.

019. Institute of Singapore Chartered Accountants (ISCA)

ISCA typically receives inquiries through different avenues such as public consultations, closed-door consultations, roundtables and ISCA's Technical Enquiry Service (TES). The inquiries received generally relate to the interpretation and practical application of specific provisions, rather than the fundamental ethical principles underpinning the Code. ISCA issued an EP 100 exposure draft to adopt the Restructured Code in March 2020. No feedback was received during public consultation. The TES provides technical clarification to members on financial reporting, auditing and assurance, and ethical matters. Over calendar years 2019 to 2025, ISCA responded to an average of 12 ethics-related queries annually, including queries relating to EP 100. None of these queries related to the structure and drafting of the Code.

033. Royal Netherlands Institute of Chartered Accountants (NBA)

We do not commonly receive questions relating to the structure. We mostly receive questions from accountants working at small entities related to specific situations. E.g. if the measures taken are enough to mitigate a threat.

038. Wirtschaftsprüferkammer (WPK)

The inquiries focus on the substantive content of the regulations applicable to public accountants, not on the question of where a particular matter is regulated (structure).

018. Institute of Chartered Accountants of Scotland (ICAS)

We are not aware of having received any specific queries relating to the structure and drafting of the extant version of the Code. However, recently, we did contact IESBA on a matter relating to the 'Using the work of an external expert' provisions.

032. AICPA – Professional Ethics Executive Committee (PEEC)

The AICPA has not received questions regarding the structure or drafting of the code in the last five years.

004. Chartered Accountants Australia and New Zealand (CA ANZ)

The following list outlines the ethical topics on which we receive the most member inquiries: Section 320 Professional Appointments (specific questions about ethical letters); Conflicts of Interest (application of the conceptual framework and importance of perceived conflicts of interest); Confidentiality (scope and duration of confidentiality requirements, particularly when information is in the public domain); NOCLAR (how to approach the NOCLAR framework, including when to escalate externally); Professional Behaviour (the delineation between personal and professional behaviour and when personal behaviour may impact compliance with this fundamental principle); Professional competence and due care (how to demonstrate compliance with the fundamental principle); Part 4A Auditor Independence (actual or perceived); and Fees (including referral fees).

016. Institute of Certified Public Accountants of Uganda (ICPAU)

Auditor rotation requirements and acceptable marketing for professional accountants. These inquiries tend to cut across different stakeholder groups. However, they mostly arise from PAPPs.

015. Institut der Wirtschaftsprüfer (IDW)

Not answered

017. Institute of Chartered Accountants in England and Wales (ICAEW)

ICAEW rarely receive queries from members specifically relating to the structure or drafting of the Code. Members usually contact our helpline with queries relating to their individual circumstances and they are

then referred to specific parts of the Code. Conflicts of Interest and Confidentiality are topics which routinely feature in inquiries to our ethics advisory service. Feedback from our members is that the Code of Ethics is becoming increasingly unwieldy and difficult to use. This is a concern for smaller firms and members in business who may not have access to dedicated teams of ethics specialists.

013. Hong Kong Institute of Certified Public Accountants (HKICPA)

None.

026. Malaysian Institute of Certified Public Accountants (MICPA)

To date we have not received any inquiries or questions from our members or stakeholders in relation to the IESBA Code of Ethics or its provisions.

030. Pan African Federation of Accountants (PAFA)

The most common inquiries relate to: application of the independence requirements in practical situations; applying the conceptual framework in complex or emerging circumstances; distinguishing mandatory requirements ("R" paragraphs) from application material ("A" paragraphs); proportionate application of the Code by SMPs and practitioners serving SMEs; implementation of revised provisions relating to Non-Assurance Services (NAS), fees and long association; interaction between national legislation and the IESBA Code where differences exist; fraud and non-compliance with laws and regulations (NOCLAR); and application of ethics requirements to sustainability reporting and assurance engagements. Many practitioners seek practical examples illustrating how the Code should be applied in common African business environments, particularly where regulatory systems and institutional arrangements differ from those in more developed jurisdictions.

027. Malta Institute of Accountants (MIA)

Not answered

020. International Federation of Accountants (IFAC)

Not answered

037. South African Institute of Chartered Accountants (SAICA)

Distinction between requirements ("R") and application material ("A") – queries commonly received from Professional Accountants in Business (PAIBs) and Professional Accountants in Public Practice (PAPPs). Application of independence requirements, particularly for PIEs vs non-PIEs – queries frequently raised by audit firms, engagement partners, quality management personnel and inspection teams.

024. Lesotho Institute of Accountants (LIA)

As both a regulator and a Professional Accountancy Organisation (PAO), one of the key avenues available to members facing ethical dilemmas is to seek guidance from the Institute. We would appreciate guidance on how the Institute can best support members.

002. Association of Chartered Certified Accountants (ACCA)

Enquiries received by the technical advisory team are on the actual content and practical interpretation of the rules contained in the Rulebook / IESBA Code. There were no enquiries or comments regarding the structure of the code.

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

Not answered.

Accounting Firms

003. BDO International Limited (BDO)

Users frequently interpret the "examples that might create a threat" as a complete list of relevant circumstances. We recommend that the Code more clearly state that these examples are illustrative rather than exhaustive and are included solely to demonstrate the types of circumstances that may create a threat. Users should continue to apply the conceptual framework to identify other circumstances not specifically listed.

009. Deloitte Touche Tohmatsu Limited (DTTL)

Questions addressed by Deloitte Global generally relate to practical application of the Code rather than to its structure and drafting.

023. KPMG International Limited (KPMG)

Inquiries at the global level have typically focused on the application of specific requirements in the Code rather than the structure of the Code itself.

010. Ernst & Young Global Limited (EY)

Not answered

011. Forvis Mazars Global Limited (MAZARS)

Feedback consistently indicates that questions are rarely focused on how the Code is structured or written. Where inquiries do arise, they are generally linked to understanding and applying the rules set out in the Code, rather than its structure or drafting.

007. Crowe Solutions for Professional Consulting (Crowe KSA)

Most internal inquiries from our engagement teams arise during the client acceptance phase, primarily focusing on conflict-of-interest evaluations. These queries typically involve navigating the permissibility of concurrent services, ensuring strict alignment with SOCPA circulars that define allowable non-assurance services alongside an external audit under the adopted Code of Ethics.

031. PricewaterhouseCoopers International Limited (PwC)

As noted above, our practice teams may have questions on the interpretation and application of PwC network and local policies and consult thereon. Accordingly, questions relating to the structure and drafting conventions are not common. That said, we observe that the Code is an increasingly long document with some complex concepts. For example, our independence teams at the firm level often receive questions relating to the application of the Code to related entities of the assurance client and also to firms outside the network who participate in a PwC group audit.

034. RSM International Limited (RSM)

We acknowledge that the Restructured Code explains both the use of terms such as 'may' and 'might' and the distinction between numbered requirements and application guidance. However, we continue to receive a significant number of inquiries regarding the interpretation of terms such as 'trivial' and 'inconsequential'. While the Restructured Code describes the meaning of 'might' and sets out a test for determining whether a service might create a self-review threat (see paragraph R600.15 of the Code), its application in certain circumstances — particularly for public interest entities (PIEs) — continues to raise questions. We recommend that terms such as 'trivial', 'inconsequential' and other nuanced terms not already described in the Restructured Code be clarified further through enhanced descriptions, additional application guidance, or simpler and more precise wording to improve consistency of interpretation and facilitate translation, particularly given that English is not the primary language in many jurisdictions and nuanced terminology can be easily misinterpreted. For 'may', 'might' or other terms where the meaning is already described, we recommend additional examples to support consistent application, rather than any change to the term itself. In addition, we have commonly received inquiries

or questions regarding the need to clarify the separate requirements and safeguards relating to PIEs and non-PIEs. We recognise that, for self-review threats, the Restructured Code is explicit that safeguards cannot reduce the threat to an acceptable level for a PIE (paragraph 600.16 A2 of the Code). The uncertainty we encounter relates to other threat types and whether safeguards may be used to reduce a threat identified for a PIE audit client to an acceptably low level.

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

Not answered

012. Hiroshi Shirai (Shirai CPA Office)

N/A (individual response)

036. Shreekant Prasad (Govindham Consultancy Services LLP)

N/A (individual response)

Individual (PAIBs)

005. Control Solutions K.K.

N/A (individual response)

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

N/A (individual response)

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

N/A (individual response)

Q18. Which specific structure or drafting matters pertaining to the local Code or provisions have you inquired or raised questions about?

For individual PAPPs and PAIBs

Regulators or Oversight Bodies

014. Independent Regulatory Board for Auditors (IRBA)

N/A (org response)

028. Nairobi Securities Exchange (NSE)

Not answered

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

N/A (org response)

029. New Zealand Auditing and Assurance Standards Board (NZAuASB)

N/A (org response)

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

N/A (org response)

022. Korean Institute of Certified Public Accountants (KICPA)

N/A (org response)

006. CPA Australia

N/A (org response)

019. Institute of Singapore Chartered Accountants (ISCA)

N/A (org response)

033. Royal Netherlands Institute of Chartered Accountants (NBA)

N/A (org response)

038. Wirtschaftsprüferkammer (WPK)

N/A (org response)

018. Institute of Chartered Accountants of Scotland (ICAS)

N/A (org response)

032. AICPA – Professional Ethics Executive Committee (PEEC)

N/A (org response)

004. Chartered Accountants Australia and New Zealand (CA ANZ)

N/A (org response)

016. Institute of Certified Public Accountants of Uganda (ICPAU)

N/A (org response)

015. Institut der Wirtschaftsprüfer (IDW)

N/A (org response)

017. Institute of Chartered Accountants in England and Wales (ICAEW)

N/A (org response)

013. Hong Kong Institute of Certified Public Accountants (HKICPA)

N/A (org response)

026. Malaysian Institute of Certified Public Accountants (MICPA)

N/A (org response)

030. Pan African Federation of Accountants (PAFA)

N/A (org response)

027. Malta Institute of Accountants (MIA)

N/A (org response)

020. International Federation of Accountants (IFAC)

N/A (org response)

037. South African Institute of Chartered Accountants (SAICA)

N/A (org response)

024. Lesotho Institute of Accountants (LIA)

N/A (org response)

002. Association of Chartered Certified Accountants (ACCA)

N/A (org response)

039. Institute Des Diplomes D'expertise Comptable en Entreprise. (ECE)

Not answered.

Accounting Firms

003. BDO International Limited (BDO)

N/A (org response)

009. Deloitte Touche Tohmatsu Limited (DTTL)

N/A (org response)

023. KPMG International Limited (KPMG)

N/A (org response)

010. Ernst & Young Global Limited (EY)

N/A (org response)

011. Forvis Mazars Global Limited (MAZARS)

N/A (org response)

007. Crowe Solutions for Professional Consulting (Crowe KSA)

N/A (org response)

031. PricewaterhouseCoopers International Limited (PwC)

N/A (org response)

034. RSM International Limited (RSM)

N/A (org response)

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

NoClar, NAS

012. Hiroshi Shirai (Shirai CPA Office)

No need

036. Shreekant Prasad (Govindham Consultancy Services LLP)

NA

Individual (PAIBs)

005. Control Solutions K.K.

Never inquired.

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

Not answered

025. Luisa Anacoreta (UCP, APFIPP, Sierra IG)

Not answered
