

IESBA Restructured Code Post Implementation Review Survey

Part D – Clarity of Responsibility (For individual PAPPs, Accounting Firms, Regulators or Oversight Bodies, or PAOs)

Q28. Is an individual PAPP's responsibility in relation to independence clear? \Yes (30 respondents)

Regulators or Oversight Bodies

028. Nairobi Securities Exchange (NSE)

Yes

014. Independent Regulatory Board for Auditors (IRBA)

Yes

040. Financial Reporting Council (FRC)

Yes

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

Yes

022. Korean Institute of Certified Public Accountants (KICPA)

Yes

006. CPA Australia

Yes

019. Institute of Singapore Chartered Accountants (ISCA)

Yes

033. Royal Netherlands Institute of Chartered Accountants (NBA)

Yes

018. Institute of Chartered Accountants of Scotland (ICAS)

Yes

032. AICPA – Professional Ethics Executive Committee (PEEC)

Yes

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

Yes

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

Yes

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

Yes

026. Malaysian Institute of Certified Public Accountants (MICPA)

Yes

030. Pan African Federation of Accountants (PAFA)

Yes

The responsibilities of individual practitioners are generally well articulated. Additional practical examples addressing common independence challenges faced by SMPs would enhance implementation.

027. Malta Institute of Accountants (MIA)

Yes

037. South African Institute of Chartered Accountants (SAICA)

Yes

024. Lesotho Institute of Accountants (LIA)

Yes

002. Association of Chartered Certified Accountants (ACCA)

Yes

Accounting Firms

003. BDO International Limited (BDO)

Yes

009. Deloitte Touche Tohmatsu Limited (DTTL)

Yes

023. KPMG International Limited (KPMG)

Yes

010. Ernst & Young Global Limited (EY)

Yes

011. Forvis Mazars Global Limited (MAZARS)

Yes

007. Crowe Solutions for Professional Consulting (Crowe KSA)

Yes

031. PricewaterhouseCoopers International Limited (PwC)

Yes

034. RSM International Limited (RSM)

Yes

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

Yes

012. Hiroshi Shirai (Shirai CPA Office)

Yes

036. Shrekant Prasad (Govindham Consultancy Services LLP)

Yes

Q28. Is an individual PAPP's responsibility in relation to independence clear?\Somewhat (4 respondents)

PAO

038. Wirtschaftsprüferkammer (WPK)

Somewhat

Please refer to our comments in paragraph 19.

[Referenced comment under Q19 – Building-blocks approach: While we generally support the concept of having different Parts for different purposes (especially Part 4A and 4B), we have certain concerns, because the use of different Parts has resulted in a degree of duplication and has made the Code increasingly bloated over time. As a result, the Code has become quite user-unfriendly. We recommend returning to a principles-based approach and radically streamlining the Code.]

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

Somewhat

Somewhat – responses for questions 29, 30 and 31 provided at Question 31.

[Response provided under CA ANZ's Question 31 (covering questions 29–31 in their own numbering, equivalent to Q28–30 here): Identifying all individuals subject to the relevant independence requirements can be complex, as it necessitates careful consideration of definitions such as “audit team” and “assurance team.” Subtle differences exist between these definitions—for example, the definition of “audit team” includes individuals from network firms, whereas the definition of “assurance team” does not. The independence provisions relating to group engagements are among the most complex areas of the Code and may therefore be challenging to interpret and apply consistently in practice. In addition, the volume and intricacy of the independence provisions mean that firms often require dedicated independence specialists, a resource that is not available to all firms. Feedback also indicated questions regarding whether all non-assurance services (NAS) examples need to be included within the body of the Code, given that they contribute significantly to its length. An alternative approach could be to retain the overarching principles—such as the prohibition relating to self-review threats—within the Code, while relocating detailed NAS examples to non-authoritative material (NAM) outside the Code.]

015. Institut der Wirtschaftsprüfer (IDW)

Somewhat

We would like to highlight the following two key aspects, which are equally relevant for questions 28, 29 and 30: (i) Inconsistent use of terminology leads to a lack of clarity over responsibilities; (ii) The impact of unclear PIE definitions on the understanding of independence-related responsibilities.

(i) Inconsistent use of terminology leads to a lack of clarity over responsibilities. Consistent with our previous comments, we remain of the view that the Code is, and should be, designed primarily for individual

professional accountants. In many cases, the actual act of compliance with a fundamental principle can only be achieved by individuals and thus the firm's responsibilities extend to ensuring that the individual professional accountants who comprise the firm's partners and staff do comply, e.g., exercise due care, etc. (that is, the firm's responsibilities are a quality management issue – not an ethical issue). Indeed, this is clearly articulated and is the evident intent laid down in IESBA's terms of reference. However, the term "professional accountant" is used variously in the Code with substantially different meanings. These are enumerated in the glossary, as "explanations of described terms" which have a specific meaning in certain parts of the Code. The expectation that users of the Code are aware of this differentiation when reading the Code is unrealistic in our view and a clear potential source of misunderstanding. This is compounded by the fact that the term itself has a generally understood meaning in English (which better matches the IESBA "explanation of defined term" and the IFAC IES definition) and a reader can very easily make a false assumption about what is meant and to whom requirements actually apply. Particular confusion arises in part 4A and part 4B because other terms are used in addition, which leads an unsuspecting reader to assume that the term "firm", for example, will naturally be used when firms are meant and not otherwise. Other confusing terms in Part 4A and 4B that we have identified are: Professional accountant in public practice; Individual professional accountants in public practice (note 400.3 differs from the description in the glossary here); A firm or a network; An individual from the engagement team; An individual from the audit team. The inconsistent and incoherent terminology gives rise to confusion. The sense of requirements and application material often provides users with the context to be able to understand which set of individuals and organisations is meant, but this would be far easier if the Code were structured better and terminology used consistently.

(ii) Impact of unclear PIE definitions on the understanding of independence-related responsibilities. A further key factor that affects the clarity of independence-related responsibilities is the continued lack of clarity and consistency in the definition of public interest entities (PIEs) in the Code. As we have emphasized in our previous comment letters, the issue is not limited to the technical definition as such, but rather to the broader question of whether the Code succeeds in establishing a globally consistent and understandable scope of entities subject to enhanced independence requirements. What matters in our view is that the Code actually represents a common standard across jurisdictions. Allowing local jurisdictions to 'refine' the definitions of the Code has the consequence that compliance with the Code does not signal to stakeholders that common independence requirements have been fulfilled for equivalent situations. This concern remains unaddressed and indeed there is risk of contagion to IAASB standards undermining their global applicability as well. While the structure of the PIE definition has been revised, the Code still combines: a principles-based explanation for differentiated requirements and application material (400.13), and a list of categories of PIEs (R400.22), together with scope for local adaptation and interaction with law and regulation (see related application material). This combination continues to create uncertainty as to which entities are within the scope of the stricter independence regime globally, and hence the clarity of responsibilities for those to whom the independence requirements and application material apply.

020. International Federation of Accountants (IFAC)

Somewhat

The term "professional accountant" does not apply consistently throughout the Code, which can create challenges, especially for occasional users. For example, in Part 1, "professional accountant" refers to professional accountants in business (PAIBs), professional accountants in public practice (PAPPs) and

their firms. In Part 2, this refers to PAIBs only, and in Part 3 PAPPs and their firms only. Without an understanding of application of terminology in specific parts, there could be confusion. This could create uncertainty regarding intended scope and application, which may result in inconsistent interpretation and implementation across jurisdictions.

Q28. Is an individual PAPP's responsibility in relation to independence clear? \Not Answered (6 respondents)

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

Not answered

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

Not answered

Individual (PAIBs)

005. Control Solutions K.K.

Not answered

PAO

039. Institut Des Diplomes D'Expertise Comptable En Entreprise (ECE)

N/A

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

Not answered

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

Not answered

Q29. Is a firm's responsibility in relation to independence clear? \Yes (30 respondents)

Regulators or Oversight Bodies

028. Nairobi Securities Exchange (NSE)

Yes

014. Independent Regulatory Board for Auditors (IRBA)

Yes

040. Financial Reporting Council (FRC)

Yes

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

Yes

022. Korean Institute of Certified Public Accountants (KICPA)

Yes

006. CPA Australia

Yes

019. Institute of Singapore Chartered Accountants (ISCA)

Yes

033. Royal Netherlands Institute of Chartered Accountants (NBA)

Yes

018. Institute of Chartered Accountants of Scotland (ICAS)

Yes

032. AICPA – Professional Ethics Executive Committee (PEEC)

Yes

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

Yes

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

Yes

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

Yes

026. Malaysian Institute of Certified Public Accountants (MICPA)

Yes

030. Pan African Federation of Accountants (PAFA)

Yes

The Code clearly distinguishes firm-level responsibilities from those of individual engagement team members and provides an appropriate framework for establishing systems of quality management to support compliance.

027. Malta Institute of Accountants (MIA)

Yes

037. South African Institute of Chartered Accountants (SAICA)

Yes

024. Lesotho Institute of Accountants (LIA)

Yes

002. Association of Chartered Certified Accountants (ACCA)

Yes

Accounting Firms

003. BDO International Limited (BDO)

Yes

009. Deloitte Touche Tohmatsu Limited (DTTL)

Yes

023. KPMG International Limited (KPMG)

Yes

010. Ernst & Young Global Limited (EY)

Yes

011. Forvis Mazars Global Limited (MAZARS)

Yes

007. Crowe Solutions for Professional Consulting (Crowe KSA)

Yes

031. PricewaterhouseCoopers International Limited (PwC)

Yes

034. RSM International Limited (RSM)

Yes

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

Yes

012. Hiroshi Shirai (Shirai CPA Office)

Yes

036. Shrekant Prasad (Govindham Consultancy Services LLP)

Yes

Q29. Is a firm's responsibility in relation to independence clear? Somewhat (4 respondents)

PAO

038. Wirtschaftsprüferkammer (WPK)

Somewhat

Please refer to our comments in paragraph 19.

[Referenced comment under Q19 – Building-blocks approach: While we generally support the concept of having different Parts for different purposes (especially Part 4A and 4B), we have certain concerns, because the use of different Parts has resulted in a degree of duplication and has made the Code increasingly bloated over time. As a result, the Code has become quite user-unfriendly. We recommend returning to a principles-based approach and radically streamlining the Code.]

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

Somewhat

Somewhat – responses for questions 29, 30 and 31 provided at Question 31.

[Response provided under CA ANZ's Question 31 (covering questions 29–31 in their own numbering, equivalent to Q28–30 here): Identifying all individuals subject to the relevant independence requirements can be complex, as it necessitates careful consideration of definitions such as “audit team” and “assurance team.” Subtle differences exist between these definitions—for example, the definition of “audit team” includes individuals from network firms, whereas the definition of “assurance team” does not. The independence provisions relating to group engagements are among the most complex areas of the Code and may therefore be challenging to interpret and apply consistently in practice. In addition, the volume and intricacy of the independence provisions mean that firms often require dedicated independence specialists, a resource that is not available to all firms. Feedback also indicated questions regarding whether all non-assurance services (NAS) examples need to be included within the body of the Code, given that they contribute significantly to its length. An alternative approach could be to retain the overarching principles—such as the prohibition relating to self-review threats—within the Code, while relocating detailed NAS examples to non-authoritative material (NAM) outside the Code.]

015. Institut der Wirtschaftsprüfer (IDW)

Somewhat

We would like to highlight the following two key aspects, which are equally relevant for questions 28, 29 and 30: (i) Inconsistent use of terminology leads to a lack of clarity over responsibilities; (ii) The impact of unclear PIE definitions on the understanding of independence-related responsibilities.

(i) Inconsistent use of terminology leads to a lack of clarity over responsibilities. Consistent with our previous comments, we remain of the view that the Code is, and should be, designed primarily for individual

professional accountants. In many cases, the actual act of compliance with a fundamental principle can only be achieved by individuals and thus the firm's responsibilities extend to ensuring that the individual professional accountants who comprise the firm's partners and staff do comply, e.g., exercise due care, etc. (that is, the firm's responsibilities are a quality management issue – not an ethical issue). Indeed, this is clearly articulated and is the evident intent laid down in IESBA's terms of reference. However, the term "professional accountant" is used variously in the Code with substantially different meanings. These are enumerated in the glossary, as "explanations of described terms" which have a specific meaning in certain parts of the Code. The expectation that users of the Code are aware of this differentiation when reading the Code is unrealistic in our view and a clear potential source of misunderstanding. This is compounded by the fact that the term itself has a generally understood meaning in English (which better matches the IESBA "explanation of defined term" and the IFAC IES definition) and a reader can very easily make a false assumption about what is meant and to whom requirements actually apply. Particular confusion arises in part 4A and part 4B because other terms are used in addition, which leads an unsuspecting reader to assume that the term "firm", for example, will naturally be used when firms are meant and not otherwise. Other confusing terms in Part 4A and 4B that we have identified are: Professional accountant in public practice; Individual professional accountants in public practice (note 400.3 differs from the description in the glossary here); A firm or a network; An individual from the engagement team; An individual from the audit team. The inconsistent and incoherent terminology gives rise to confusion. The sense of requirements and application material often provides users with the context to be able to understand which set of individuals and organisations is meant, but this would be far easier if the Code were structured better and terminology used consistently.

(ii) Impact of unclear PIE definitions on the understanding of independence-related responsibilities. A further key factor that affects the clarity of independence-related responsibilities is the continued lack of clarity and consistency in the definition of public interest entities (PIEs) in the Code. As we have emphasized in our previous comment letters, the issue is not limited to the technical definition as such, but rather to the broader question of whether the Code succeeds in establishing a globally consistent and understandable scope of entities subject to enhanced independence requirements. What matters in our view is that the Code actually represents a common standard across jurisdictions. Allowing local jurisdictions to 'refine' the definitions of the Code has the consequence that compliance with the Code does not signal to stakeholders that common independence requirements have been fulfilled for equivalent situations. This concern remains unaddressed and indeed there is risk of contagion to IAASB standards undermining their global applicability as well. While the structure of the PIE definition has been revised, the Code still combines: a principles-based explanation for differentiated requirements and application material (400.13), and a list of categories of PIEs (R400.22), together with scope for local adaptation and interaction with law and regulation (see related application material). This combination continues to create uncertainty as to which entities are within the scope of the stricter independence regime globally, and hence the clarity of responsibilities for those to whom the independence requirements and application material apply.

020. International Federation of Accountants (IFAC)

Somewhat

As stated in our response to question 28, we believe it is not always sufficiently clear whether the term "professional accountant" refers to PAIBs, PAPPs, firms, or some combination of these.

Q29. Is a firm's responsibility in relation to independence clear? \Not Answered (6 respondents)

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

Not answered

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

Not answered

Individual (PAIBs)

005. Control Solutions K.K.

Not answered

PAO

039. Institut Des Diplomes D'Expertise Comptable En Entreprise (ECE)

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

Not answered

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

Not answered

Q30. Is a network firm's responsibility in relation to independence clear, and is that responsibility clearly distinguished from a firm's responsibility? \Yes (27 respondents)

Regulators or Oversight Bodies

028. Nairobi Securities Exchange (NSE)

Yes

014. Independent Regulatory Board for Auditors (IRBA)

Yes

040. Financial Reporting Council (FRC)

Yes

PAO

021. Japanese Institute of Certified Public Accountants (JICPA)

Yes

022. Korean Institute of Certified Public Accountants (KICPA)

Yes

006. CPA Australia

Yes

019. Institute of Singapore Chartered Accountants (ISCA)

Yes

033. Royal Netherlands Institute of Chartered Accountants (NBA)

Yes

018. Institute of Chartered Accountants of Scotland (ICAS)

Yes

032. AICPA – Professional Ethics Executive Committee (PEEC)

Yes

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

Yes

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

Yes

026. Malaysian Institute of Certified Public Accountants (MICPA)

Yes

030. Pan African Federation of Accountants (PAFA)

Yes

Independence responsibilities of individuals, firms and network firms' are adequately described. However, further guidance addressing complex network structures commonly found in emerging markets, together with practical implementation examples, would support more consistent application across jurisdictions.

027. Malta Institute of Accountants (MIA)

Yes

024. Lesotho Institute of Accountants (LIA)

Yes

002. Association of Chartered Certified Accountants (ACCA)

Yes

Accounting Firms

003. BDO International Limited (BDO)

Yes

009. Deloitte Touche Tohmatsu Limited (DTTL)

Yes

023. KPMG International Limited (KPMG)

Yes

The general responsibilities of network firms are understandable, and the Code does clearly distinguish between firm and network firm responsibilities. However, as noted under question 19, it can be difficult to identify and pull together all relevant requirements for network firms. For example, not all network firms need to be independent of the client in every instance, such as when a firm is reporting to a non-network firm in a group audit or when a firm is providing sustainability assurance for a value chain component. The provisions are spread across different sections of the Code, and users need to go to multiple locations and understand where to look to fully understand the obligations. The ability to bring this information together more clearly, for example through use of technology, additional guidance, or improved navigation, would make it easier for users to understand and apply network firm responsibilities in practice.

010. Ernst & Young Global Limited (EY)

Yes

011. Forvis Mazars Global Limited (MAZARS)

Yes

Greater clarity and emphasis could be achieved through application material in multinational firms that operate in different jurisdictions and how the various countries' Codes overlap and apply in the context of the IESBA code.

007. Crowe Solutions for Professional Consulting (Crowe KSA)

Yes

031. PricewaterhouseCoopers International Limited (PwC)

Yes

Accounting Firms

034. RSM International Limited (RSM)

Yes

Individual PAPPs

012. Hiroshi Shirai (Shirai CPA Office)

Yes

036. Shrekant Prasad (Govindham Consultancy Services LLP)

Yes

Q30. Is a network firm's responsibility in relation to independence clear, and is that responsibility clearly distinguished from a firm's responsibility? \Somewhat (7 respondents)

PAO

038. Wirtschaftsprüferkammer (WPK)

Somewhat

Please refer to our comments in paragraph 19.

[Referenced comment under Q19 – Building-blocks approach: While we generally support the concept of having different Parts for different purposes (especially Part 4A and 4B), we have certain concerns, because the use of different Parts has resulted in a degree of duplication and has made the Code increasingly bloated over time. As a result, the Code has become quite user-unfriendly. We recommend returning to a principles-based approach and radically streamlining the Code.]

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

Somewhat

Somewhat – full response provided at Question 31 (this question, in CA ANZ's own numbering).

[Response provided under CA ANZ's Question 31 (covering questions 29–31 in their own numbering, equivalent to Q28–30 here): Identifying all individuals subject to the relevant independence requirements can be complex, as it necessitates careful consideration of definitions such as “audit team” and “assurance team.” Subtle differences exist between these definitions—for example, the definition of “audit team” includes individuals from network firms, whereas the definition of “assurance team” does not. The independence provisions relating to group engagements are among the most complex areas of the Code and may therefore be challenging to interpret and apply consistently in practice. In addition, the volume and intricacy of the independence provisions mean that firms often require dedicated independence specialists, a resource that is not available to all firms. Feedback also indicated questions regarding whether all non-assurance services (NAS) examples need to be included within the body of the Code, given that they contribute significantly to its length. An alternative approach could be to retain the overarching principles—such as the prohibition relating to self-review threats—within the Code, while relocating detailed NAS examples to non-authoritative material (NAM) outside the Code.]

015. Institut der Wirtschaftsprüfer (IDW)

Somewhat

We would like to highlight the following two key aspects, which are equally relevant for questions 28, 29 and 30: (i) Inconsistent use of terminology leads to a lack of clarity over responsibilities; (ii) The impact of unclear PIE definitions on the understanding of independence-related responsibilities.

(i) Inconsistent use of terminology leads to a lack of clarity over responsibilities. Consistent with our previous comments, we remain of the view that the Code is, and should be, designed primarily for individual professional accountants. In many cases, the actual act of compliance with a fundamental principle can only be achieved by individuals and thus the firm's responsibilities extend to ensuring that the individual professional accountants who comprise the firm's partners and staff do comply, e.g., exercise due care, etc. (that is, the firm's responsibilities are a quality management issue – not an ethical issue). Indeed, this is clearly articulated and is the evident intent laid down in IESBA's terms of reference. However, the term "professional accountant" is used variously in the Code with substantially different meanings. These are enumerated in the glossary, as "explanations of described terms" which have a specific meaning in certain parts of the Code. The expectation that users of the Code are aware of this differentiation when reading the Code is unrealistic in our view and a clear potential source of misunderstanding. This is compounded by the fact that the term itself has a generally understood meaning in English (which better matches the IESBA "explanation of defined term" and the IFAC IES definition) and a reader can very easily make a false assumption about what is meant and to whom requirements actually apply. Particular confusion arises in part 4A and part 4B because other terms are used in addition, which leads an unsuspecting reader to assume that the term "firm", for example, will naturally be used when firms are meant and not otherwise. Other confusing terms in Part 4A and 4B that we have identified are: Professional accountant in public practice; Individual professional accountants in public practice (note 400.3 differs from the description in the glossary here); A firm or a network; An individual from the engagement team; An individual from the audit team. The inconsistent and incoherent terminology gives rise to confusion. The sense of requirements and application material often provides users with the context to be able to understand which set of individuals and organisations is meant, but this would be far easier if the Code were structured better and terminology used consistently.

(ii) Impact of unclear PIE definitions on the understanding of independence-related responsibilities. A further key factor that affects the clarity of independence-related responsibilities is the continued lack of clarity and consistency in the definition of public interest entities (PIEs) in the Code. As we have emphasized in our previous comment letters, the issue is not limited to the technical definition as such, but rather to the broader question of whether the Code succeeds in establishing a globally consistent and understandable scope of entities subject to enhanced independence requirements. What matters in our view is that the Code actually represents a common standard across jurisdictions. Allowing local jurisdictions to 'refine' the definitions of the Code has the consequence that compliance with the Code does not signal to stakeholders that common independence requirements have been fulfilled for equivalent situations. This concern remains unaddressed and indeed there is risk of contagion to IAASB standards undermining their global applicability as well. While the structure of the PIE definition has been revised, the Code still combines: a principles-based explanation for differentiated requirements and application material (400.13), and a list of categories of PIEs (R400.22), together with scope for local adaptation and interaction with law and regulation (see related application material). This combination continues to create uncertainty as to which entities are within the scope of the stricter independence regime globally, and hence the clarity of responsibilities for those to whom the independence requirements and application material apply.

020. International Federation of Accountants (IFAC)

Somewhat

This is generally clear but could also be impacted by the above issue described in question 28.

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

Somewhat

Feedback from some members indicates confusion over the distinction between “firm” and “network firm” in R400.18 and R400.20.

037. South African Institute of Chartered Accountants (SAICA)

Somewhat

While generally clear, distinctions between firm and network responsibilities can still create ambiguity in practice. For example:

Questions arise when a network firm provides non-assurance services to an audit client of another network firm and the impact this has on independence. There can be uncertainty regarding whether financial interests or relationships in one network firm affect the independence of another network firm. Firms sometimes face challenges in determining whether an entity meets the definition of a network firm, particularly where branding, resources, or systems are shared.

Individual PAPPs

035. SARE Consulting (Assurance Specialist)

Somewhat

I believe this could be enhanced

Q30. Is a network firm's responsibility in relation to independence clear, and is that responsibility clearly distinguished from a firm's responsibility? \Not Answered (6 respondents)

JSS (Jurisdictional Standard Setters)

001. Accounting Professional and Ethical Standards Board (APESB)

Not answered

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

Not answered

Individual (PAIBs)

005. Control Solutions K.K.

Not answered

PAO

039. Institut Des Diplomes D'Expertise Comptable En Entreprise (ECE)

Other Users / Beneficiaries

008. David Mensah (National Applied Research Institute)

Not answered

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

Not answered
