

IESBA Post-Implementation Review (PIR) Survey

Structure of the IESBA Code

Introduction

This survey is only applicable to respondents that have adopted or use or benefit from the 2018 or later edition of the [International Code of Ethics for Professional Accountants \(including International Independence Standards\)](#) (the Code). Part 5 of the Code as contained in the [International Ethics Standards for Sustainability Assurance](#) (IESSA) is outside the scope of this survey and only becomes effective in December 2026.

1. The International Ethics Standards Board for Accountants (IESBA) is conducting a post-implementation review of the structure and drafting of the Code.
2. This survey seeks to obtain input from a broad range of stakeholders to enable the IESBA to determine:
 - (a) Whether the restructuring of the Code through revising its structure and redrafting its provisions¹ has achieved its intended purpose by identifying:
 - (i) Benefits from the restructuring of the Code; and
 - (ii) Any practical challenges or questions regarding the understandability and usability of the Code, including whether it is being consistently understood and applied; and
 - (b) What actions, if any, are needed by the IESBA to address identified matters.
3. The responses received will be analyzed for purposes of providing feedback to the IESBA and in developing recommendations for any actions.
4. The survey comment period starts on April 1 and ends on July 3.

Survey Responses to be Made Public

5. Unless confidentiality is specifically requested, respondents' submissions will be considered a matter of public record and will be posted to IESBA's website. Where confidentiality is requested, the IESBA Project Team will include such input in its analysis on an anonymized basis.

Survey Instructions

6. Respondents to the survey are asked to provide their responses only on the questions applicable to the stakeholder group to which they belong:
 - [Part A](#) — Demographic Information (All Respondents)
 - [Part B](#) — General Information (All Respondents)
 - [Part C](#) — Usability and Clarity of Language and Responsibility (All Respondents)

¹ The restructured Code was [issued](#) in April 2018.

- [Part D](#) — Clarity of Responsibility (Individual Professional Accountants in Public Practice, Accounting Firms, Regulators or Oversight Bodies, Professional Accountancy Organizations)
7. Respondents may respond to all questions or only selected questions or matters. All responses to this survey, whether complete or partial, will be accepted and considered as input for the IESBA Project Team’s analysis.
 8. Please read the overview of the structure and drafting enhancements which can be accessed [here](#). The drafting guidelines that were adhered to in restructuring the IESBA Code can be accessed [here](#).

Part A – Demographic Information (All Respondents)

9. Please indicate if you are responding as an individual or on behalf of your organization?
 - (a) If you are responding as an individual:
 - (i) Please indicate your jurisdiction
 - (ii) Approximate years of professional experience:
 - Less than 5 years
 - 5–10 years
 - 11–20 years
 - More than 20 years
 - (b) If you are responding on behalf of your organization, please indicate the geographical profile which best represents your situation, i.e., from which geographical perspective are you providing your responses?
 - Global
 - Regional (*Please specify*) **Africa**
 - Multiple jurisdictions (*Please specify*)
 - Single jurisdiction (*Please specify*)
10. Please indicate the stakeholder group to which you belong, i.e., from which perspective are you providing your responses?
 - Jurisdictional standard setters (JSS) (*Please indicate the users of your standards as a JSS, e.g., individual Professional Accountants in Public Practice (PAPPs), professional accountants in business (PAIBs) and/or accounting firms*)
 - Professional accountancy organizations (PAOs) (*Please indicate whether your members are PAPPs and/or PAIBs*)
 - Regulators or oversight bodies (*Please indicate which of the following you regulate or oversee (select all that apply): PAPPs (including auditors), PAIBs, accounting firms (including audit firms), none of the above*)
 - Individual professional accountants in public practice (PAPPs) and accounting firms

- Professional accountants in business (PAIBs)
- Other users or beneficiaries of the Code (Please specify) (e.g., investors or other users of financial statements, those charged with governance, academics). **African Regional Accountancy Body**

11. Please provide the following information and other contact information:

- Your organization's name, if any (if you are responding on behalf of an organization²) **Pan African Federation of Accountants**
- Your name and job title / role: **Benjamin Mbolonzi, Director, Quality and Mobility, PAFA**
- Your email address: **BenjaminM@pafa.org.za**
- Your jurisdiction: **Africa**

Part B – General Information (All Respondents)

The revised structure and redrafted provisions of the IESBA Code from the Structure Project were integrated into the 2018 Revised and Restructured IESBA Code (Restructured Code).

Other revisions which were concurrently developed were integrated into the 2018 Restructured Code. Subsequent new or revised standards which were incorporated into later editions of the Code have all been structured and drafted consistently with the enhancements made in the Structure Project.

Accordingly, the following questions seek to understand the adoption status of the Restructured Code (2018 edition and onwards) in respondents' jurisdictions, relevant educational materials and guidance that have been issued or used by respondents, and the inquiries or questions related to the structure and drafting of the Restructured Code that have been commonly received or experienced by respondents.

Note:

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

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

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

12. Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)? *(Please choose the most representative answer)*
- (a) Yes, through full adoption with no modifications of the Code *(Please (i) specify the latest edition of the IESBA Code that has been adopted, e.g., 2018, 2024, etc., and (ii) provide the links to the local Code or the specific announcement of the adoption or issuance of the local Code)*

² If you respond on behalf of a global organization, the jurisdiction (or name of the country) in which you work. If you are responding on behalf of a global organization, please indicate "Global" as your jurisdiction.

- (b) Yes, through adoption with modifications *(Please (i) specify the latest edition of the IESBA Code that has been adopted, e.g., 2018, 2024, etc.; (ii) describe the nature and reasons for the modifications; and (iii) provide links to the local Code or the specific announcement of the adoption or issuance of the local Code)*

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.

- (c) No, the IESBA Code was used as a basis to develop the local Code (or equivalent provisions) which is converged with the IESBA Code *(Please (i) specify the latest edition of the IESBA Code that has been used to develop the local Code (or equivalent provisions), e.g., 2018, 2024, etc.; (ii) provide links to the local Code (or equivalent provisions) or the specific announcement of the converged version of the IESBA Code); and (iii) describe the significant differences related to structure and drafting between the local provisions and the Code's provisions)*
- (d) There are provisions in relevant law or regulation or a different ethical framework that are at least as stringent as the Code's provisions *(Please (i) specify the edition of the IESBA Code against which the relevant law, regulation or local ethical framework is benchmarked, e.g., 2018, 2024, etc., and (ii) describe the significant differences related to structure and drafting between the local Code or provisions and the IESBA Code)*
- (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA Code, please provide details)*

If you have answered (a), (b) or (c), was the local Code translated? If yes, please indicate the language in which the local Code was translated.

Guidance and Educational Materials

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

13. 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? *(Select all that apply and provide links)*

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

Across Africa, Professional Accountancy Organizations (PAOs) and regulators have developed a range of implementation support materials including:

- i. Frequently Asked Questions (FAQs) and technical guidance.

- ii. Continuing Professional Development (CPD) programmes and webinars.
- iii. Ethics workshops and technical seminars.
- iv. Articles, newsletters and technical updates.
- v. Practice aids, implementation guidance and illustrative examples.
- vi. 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.

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

For individual PAPPs and PAIBs only

14. What guidance or educational materials have you received or accessed with respect to how to use the local Code or provisions? (*Select all that apply*)
- Technical guidance (e.g., FAQs)
 - Education/training programs (e.g., webinars, CPD programs)
 - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
 - Other (*Please specify*)
 - None

Other Support

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

15. 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? (*Select all that apply*)
- ✓ 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) **Yes.**

Many African PAOs provide ongoing technical support through:

- i. Technical enquiry services and ethics helpdesks.
- ii. Discussion forums and communities of practice.

- iii. Technical committees.
- iv. Ethics panels.
- v. Webinars and implementation workshops.
- vi. 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.

- ✓ Other (*Please specify*)
- ✓ None

For individual PAPPs and PAIBs

16. Do you have access to guidance on the application of the local Code or provisions in your jurisdiction if you seek such assistance? (*Select all that apply*)
- ✓ 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*)
 - ✓ None

Inquiries and Questions

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

17. Which inquiries or questions relating to the structure and drafting of the local Code or provisions has your organization commonly received? (*Please provide details, including from which stakeholder groups the inquiries or questions arose*)

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).
- 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.

For individual PAPPs and PAIBs

18. Which specific structure or drafting matters pertaining to the local Code or provisions have you inquired or raised questions about? *(Please provide details)*

Part C – Usability and Clarity of Language and Responsibility (All Respondents)

The overview below provides brief background to the questions that follow regarding specific aspects of the restructuring or redrafting of the IESBA Code.

Building Blocks Approach

The Restructured Code has four Parts which are focused on all professional accountants (Part 1), professional accountants in business (Part 2), professional accountants in public practice (Part 3), independence for audit and review engagements (Part 4A), and independence for other assurance engagements (Part 4B).

A building blocks approach was applied whereby Part 1 applies to all professional accountants but is not repeated in subsequent Parts. Rather, the provisions in subsequent Parts are incremental in nature and build off Part 1.

Each Part includes various Sections to address specific topics. Each Section of the Restructured Code is structured, where appropriate, as follows:

- Introduction – sets out the subject matter addressed within the section and introduces the requirements and application material in the context of the conceptual framework.
- Requirements – establish general and specific obligations with respect to the subject matter addressed.
- Application material – provides context, explanations, suggestions for actions or matters to consider, illustrations and other guidance to assist in complying with the requirements.

To guide users in navigating the provisions in the Code, a “Guide to the Code” was added.

19. Is the building-blocks approach of the IESBA Code simple and clear, and does it help in navigating the Code?
- Yes
 - Somewhat *(Please explain your response)*
 - No *(Please explain your response)*

Yes – The building-blocks approach has significantly improved navigation and reduced unnecessary duplication throughout the Code. It provides a logical progression from the fundamental principles to more specific requirements applicable to different categories of professional accountants. However, users who are less familiar with the Code may initially find the multiple cross-references challenging.

Additional navigation aids, flowcharts and practical implementation examples would further improve usability, particularly for SMPs and first-time users.

20. Is the “Guide to the IESBA Code” helpful in explaining how the Code is structured and should be applied?

- **Yes -**
- Somewhat (*Please explain your response*)
- No (*Please explain your response*)

Emphasizing Compliance with the Fundamental Principles and Applying the Conceptual Framework

To emphasize a professional accountant’s responsibility to comply with the fundamental principles and apply conceptual framework:

- An overarching requirement was included in Sections 200, 300, 400 and 900; and
- Reference to the requirement to apply conceptual framework is included in the introductory sections of the remaining Sections within Parts 2, 3 and 4 of the Restructured Code.

21. Is it clear within each Section that a professional accountant (or firm as appropriate) has the responsibility to comply with the fundamental principles and apply the conceptual framework?

Yes - The Guide to the Code is helpful, and the distinction between “R” (requirements) and “A” (application material) clarifies obligations.

- Somewhat (*Please explain your response*)
- No (*Please explain your response*)

Distinction Between Requirements and Application Material

To give more prominence to obligations set out in the Code (including specific prohibitions) and separate them from guidance or explanatory material, requirements are clearly distinguished from application material:

Requirements are designated with the letter “R” and, in most cases, include the word “shall”. The word “shall” in the Code imposes an obligation on a professional accountant or firm to comply with the specific provision in which “shall” has been used. In some situations, the Code provides a specific exception to a requirement. In such situation, the provision is also designated with the letter “R” and is linked to the requirement to which they pertain by using the phrase “as an exception to.”

Application material is designated with the letter “A.” Such provisions will follow the requirement that they are explaining.

Requirements will not reference application material to avoid blurring the distinction between requirements and application material.

Scalability

The Restructured Code was organized to illustrate the Code’s scalability by giving greater prominence to the overarching requirement to comply with the fundamental principles and apply the conceptual

framework, followed by specific requirements.

Requirements that apply to firms when providing professional services to public interest entities (PIEs) are located after requirements that apply to other entities.

22. Does the IESBA Code's approach to delineating requirements ("R" paragraphs) from application material ("A" paragraphs) make it clear what a professional accountant's or firm's obligations are?

Yes - The Guide to the Code is helpful, and the distinction between "R" (requirements) and "A" (application material) clarifies obligations.

- Somewhat (*Please explain your response*)
- No (*Please explain your response*)

23. Is it sufficiently clear that the Code is scalable and proportionate?

Yes – Scalability is clear in principle, but smaller practices struggle with application because of lack the resources, infrastructure, and training to implement it effectively. This leads to uneven application across Africa, with SMEs needing simplified guidance, case studies, and proportionate mechanisms tailored to their realities.

- Somewhat (*Please explain your response*)
- No (*Please explain your response*)

24. If your organization has responsibility to enforce compliance with the provisions of the Restructured Code, has the delineation of requirements and application material helped with enforceability?

Yes - The clearer separation between mandatory requirements and explanatory material has improved regulatory oversight, inspections and disciplinary processes. Regulators and PAOs can more readily identify enforceable obligations while practitioners better understand their compliance responsibilities.

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- Somewhat (*Please explain your response*)
- No (*Please explain your response*)
- N/A as do not enforce the provisions of the Restructured Code

Clarity of Language and Readability

The Restructured Code was redrafted to increase the clarity of language to improve its readability and understandability, including use of simpler and shorter sentences, simplifying complex grammatical structures, and avoiding legalistic and archaic terms.

Further, to minimize the risk of ambiguity and confusion through inconsistent use of terms, the IESBA agreed that:

- When the word "may" is used in the Code, it denotes permission to take a particular action in certain circumstances, including as an exception to a requirement. It is not used to denote possibility.
- When the word "might" is used in the Code, it denotes the possibility of a matter arising, an event occurring or a course of action being taken.

25. Is the language used in the Code clear, readable and understandable?

- **Yes -**

- Somewhat *(Please explain your response and provide examples with reference to specific provisions in the Code which you consider may not be clearly drafted)*
- No *(Please explain your response, and provide examples with reference to specific provisions in the Code which you consider are not clearly drafted)*

26. Is the language used in the Code easy to translate?

Yes - The clearer drafting supports translation. However, technical terminology does not always translate easily into African languages, and relatively few jurisdictions have translated the Code. Greater support from IESBA for translation initiatives would improve accessibility across multilingual jurisdictions.

- Somewhat *(Please explain your response and provide examples with reference to specific provisions in the Code which you consider may not be easy to translate)*
- No *(Please explain your response, and provide examples with reference to specific provisions in the Code which you consider are not easy to translate)*

Other Comments

27. Are there any other comments relating to the structure and drafting of the IESBA Code that the IESBA should consider as part of this PIR?

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

The independence sections in the Restructured Code are included in the *International Independence Standards (IIS)* to emphasize its international application and enforceability.

The IIS comprise Part 4A – *Independence for Audit and Review Engagements* (i.e., Sections 400 to 899) and Part 4B – *Independence for Assurance Engagements Other than Audit and Review Engagements* (i.e., Sections 900 to 999).

In the IIS in Parts 4A and 4B, specific provisions relating to audits of entities that are not public interest entities (PIEs) and those relating to audits of PIEs are presented under separate headings titled:

- “All Audit Clients” to introduce provisions that apply in all circumstances and for all audits;
- “Audit Clients that are not Public Interest Entities” to introduce provisions that apply to audits of clients that are not PIEs; and
- “Audit Clients that are Public Interest Entities” to introduce provisions that apply to audits of PIEs only.

28. Is an individual PAPP’s responsibility in relation to independence clear?

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

- Somewhat *(Please explain your response)*

- No (*Please explain your response*)

29. Is a firm's responsibility in relation to independence clear?

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.

- Somewhat (*Please explain your response*)
- No (*Please explain your response*)

30. Is a network firm's responsibility in relation to independence clear, and is that responsibility clearly distinguished from a firm's responsibility?

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.

- Somewhat (*Please explain your response*)
- No (*Please explain your response*)

Conclusion

The Restructured Code is fundamentally sound, but its impact in Africa depends on targeted implementation support, proportionate approaches for SMEs, and accessible training materials tailored to local realities.

End of Survey

Thank you for your valuable input. Your input will inform the IESBA's Post-Implementation Review and help the IESBA develop global ethics and independence standards that are user-friendly, understandable, capable of consistent application, and readily enforceable.