Response ID:71 Data

2. (untitled)

Please indicate if you are responding as an individual or on behalf of your organization?

Responding on behalf of your organization.

Please complete:

(ii) Approximate years of professional experience:

Please provide the following information and other contact information:

Your organization's name, if any (if you are responding on behalf of an organization[2])

Your name and job title / role:

Your email address:

Your jurisdiction/country:

Please provide the following information and other contact information:

Your organization's name, if any (if you are responding on behalf of an organization[2])

SARE Consulting

Your name and job title / role:

Assurance Specialist

Your email address:

edwin@sareconsulting.co.za

Your jurisdiction/country:

South Africa

Please indicate the geographical profile which best represents your situation, i.e., from

which geographical perspective are you providing your responses?

Multiple jurisdictions (Please specify): South Africa & EMEA

Please indicate the stakeholder group to which you belong, i.e., from which perspective are you providing your responses?

Individual professional accountants in public practice (PAPPs)

3. (untitled)

Has your jurisdiction adopted the Restructured Code (2018 edition and onwards)? (Please choose the most representative answer)

(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): Latest IESBA Code with modficiation for more stringent local requirements in South Africa

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.

No

4. (untitled)

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

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)

For individual PAPPs and PAIBs only

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)

5. (untitled)

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

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)

For individual PAPPs and PAIBs

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)

6. (untitled)

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

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)

For individual PAPPs and PAIBs

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

NoClar, NAS

7. (untitled)

Is the building-blocks approach of the IESBA Code simple and clear, and does it help in navigating the Code?

Yes
Comments:

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

Yes
Comments:

8. (untitled)

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
Comments:

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
Comments:

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

Somewhat (Please explain your response)
Comments: Only for the distinction between PIEs and non PIEs. Itherwise unclear

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?

N/A as do not enforce the provisions of the Restructured Code
Comments:

9. (untitled)

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

Yes
Comments:

Is the language used in the Code easy to translate?

Yes
Comments:

10. (untitled)

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

Yes

Comments:

Is a firm’s responsibility in relation to independence clear?

Yes

Comments:

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

Somewhat (Please explain your response)

Comments: I believe this could be enhanced

11. (untitled)

Other Comments

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?

None