IESBA Post-Implementation Review (PIR) Survey

Responding to Non-Compliance with Laws and Regulations (NOCLAR®)

Introduction

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

1. The International Ethics Standards Board for Accountants (IESBA) is conducting a post-implementation review (PIR) of the NOCLAR provisions in Sections 260 and 360 of the Code.

2. This survey seeks to obtain input from a broad range of stakeholders to enable the IESBA to determine:

   (a) Whether the NOCLAR provisions have achieved their intended purpose by identifying:

      (i) Benefits from applying the provisions; and

      (ii) Any practical challenges or questions regarding their implementation, including whether they are being consistently understood and applied; and

   (b) What actions, if any, are needed by the IESBA to address identified matters.

3. The responses received will be analyzed for purposes of providing feedback to the IESBA and in developing recommendations for any actions.

4. Recognizing that some respondents may wish to discuss certain NOCLAR or NOCLAR-related matters on a confidential basis instead of documenting them in writing when responding to this survey, respondents are welcome to reach out to the IESBA Project Team (email jeanneviljoen@ethicsboard.org and kamleung@ethicsboard.org) to discuss such matters confidentially. In such circumstances, respondents are requested to discuss the matters on an anonymized basis.

5. The survey comment period starts on April 1 and ends on July 30.

Survey Responses to be Made Public

6. Unless confidentiality is specifically requested, respondents' submissions will be considered a matter of public record and will be posted to the IESBA's website. Where confidentiality is requested, respondents are nonetheless requested to provide any detailed input on an anonymized basis.

7. Some questions ask for details, examples or sharing of relevant reports or materials. Respondents are requested to provide such information on an anonymized basis.

Survey Instructions

8. Respondents to the survey are asked to provide their responses only on the questions applicable to the stakeholder group to which they belong:

   - Part A — Demographic Information (All Respondents)
   - Part B — Jurisdictional Standard Setters (JSS)
   - Part C — Professional Accountancy Organizations (PAOs)
   - Part D — Regulators or Oversight Bodies
   - Part E — Accounting Firms or Individual Professional Accountants in Public Practice (PAPPs)
   - Part F — Professional Accountants in Business (PAIBs)
   - Part G — Other Users or Beneficiaries of the Code

9. Respondents may respond to all questions or only selected questions or matters. All responses to this survey, whether complete or partial, will be accepted and considered as input for the IESBA Project Team's analysis.

Overview and Key Intended Outcomes of the IESBA NOCLAR Provisions

10. The IESBA NOCLAR provisions establish a response framework to guide auditors, other PAPPs, and PAIBs in deciding how best to act in the public interest when they become aware of NOCLAR or suspected NOCLAR.

11. NOCLAR is any act of omission or commission, intentional or unintentional, committed by a client or employer, or by those charged with governance (TCWG), by management or by other individuals working for or under the direction of a client or employer which is contrary to the prevailing laws or regulations.

12. For a more detailed overview of the NOCLAR provisions of the Code, please access the following link here.

13. Key intended outcomes of the NOCLAR provisions in the public interest include:

   - Ensuring that PAs respond in a timely way to identified or suspected NOCLAR.
   - Rectifying, remediating, or mitigating the adverse consequences of identified or suspected NOCLAR to stakeholders and the general public.
   - Deterring the commission of NOCLAR.
   - Stimulating increased reporting of identified or suspected NOCLAR where required by law or regulation, or where determined appropriate under the Code in the public interest.

Part A – Demographic Information (All Respondents)

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

   (a) If you are responding as an individual:

      (i) Please indicate your jurisdiction

      (ii) Approximate years of professional experience:

         - Less than 5 years
         - 5–10 years
         - 11–20 years
         - More than 20 years

   (b) If you are **responding on behalf of your organization**, please indicate the jurisdictional profile which best represents your situation, i.e., from which jurisdictional perspective are you providing your responses?

      - **Global**
      - Regional *(Please specify)*
      - Multiple jurisdictions *(Please specify)*
      - Single jurisdiction *(Please specify)*

2. Please indicate the stakeholder category to which you belong, i.e., from which perspective are you providing your responses? *If you or your organization has one or more roles (e.g., JSS and Regulator), please respond to all relevant parts of the survey.*

   - JSS **(Complete Part B)** *(Please indicate the users of your standards as a JSS, e.g., individual PAPPs, professional accountants in business (PAIBs) and/or accounting firms (including audit firms))*
   - **PAOs (Complete Part C)** *(Please indicate whether your members are PAPPs and/or PAIBs)* **ACCA members are PAPPs and PAIBs.**
   - Regulators or oversight bodies **(Complete Part D)** *(Please indicate which of the following you regulate or oversee (select all that apply): PAPPs (including auditors), PAIBs, accounting firms (including audit firms), none of the above)*
   - Accounting firms and individual PAPPs **(Complete Part E)**
   - PAIBs **(Complete Part F)**
   - Other users or beneficiaries of the Code *(Please specify)* (e.g., investors or other users of financial statements, those charged with governance, academics) **(Complete Part G)**

3. Please provide the following information (*Personal information will not be made public and will only be used by the Project Team to follow up if clarification on your responses is needed)*:

- Your organization's name, if any (if you are responding on behalf of an organization[1]) **ACCA (The Association of Chartered Certified Accountants)**
- Your name and job title / role **Laura Murphy (Lead – Regulator Reporting)**
- Your email address laura.murphy@accaglobal.com
- Your jurisdiction **Global**

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

Part B – Jurisdictional Standard Setters (JSS)

Adoption status and effective date

> *Note:*
>
> *Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into a 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.*

4. Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? *(Please choose the most representative answer*)

   (a) Yes, through full adoption with no modifications *(Please provide (i) information on the effective date, and (ii) links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*

   (b) Yes, through adoption with modifications *(Please (i) describe the nature of, and reasons for, the modifications, (ii) provide information on the effective date, and (iii) provide links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*

   (c) No, but the local NOCLAR provisions are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide links to the local NOCLAR provisions or the specific announcement of the issuance of the local NOCLAR provisions, and (iii) describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)*

   (d) No, there are provisions in relevant law or regulation or a different ethical framework that address NOCLAR *(Please describe any significant differences between the relevant law or regulation or ethical framework and the IESBA NOCLAR provisions)*

   (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA NOCLAR provisions, please provide details, including timing)*

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

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (*Select all that apply and provide links*)

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

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

Other support

6. Does your organization provide guidance to individual professional accountants, accounting firms, or other users of your standards in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (*Select all that apply)*

   - Ethics hotline or equivalent (e.g., for technical queries)
   - Discussion forum (e.g., for sharing knowledge)
   - Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
   - Other *(Please specify)*
   - None

Inquiries and questions

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

Level of understanding

8. Do users of your organization's standards have an overall understanding of the local NOCLAR provisions? *(Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by users of your standards)*

   - Yes
   - Somewhat
   - No
   - Not known or no data available

Legal protection

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

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

Observed outcomes (benefits and challenges)

10. Has your organization observed any trend in instances of NOCLAR reported or escalated?

    If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.

11. Based on your organization's observations, has the application of the local NOCLAR provisions been effective in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? (*Please explain the basis for your response and provide any relevant details, including any supporting materials or reports*)

12. Has your organization observed any challenges in the application of the local NOCLAR provisions? *(Please provide details, including specific provisions that caused particular challenges and why, as well as any actions taken to address them)*

13. Has your organization observed any trends where professional accountants or accounting firms encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?

    - Yes, the provisions were not applied in whole *(Please explain why the provisions were not applied (e.g., lack of evidence for suspected NOCLAR, confidentiality issues, etc.)*
    - Yes, the provisions were only partially applied *(Please explain which provisions were not applied and why (e.g., lack of evidence for suspected NOCLAR, confidentiality issues, etc.)*
    - No, not observed

Other comments

14. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? *(Please explain your response)*

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

Part C – Professional Accountancy Organizations (PAOs)

Adoption status and effective date

> *Note:*
>
> *Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into a 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.*

4. Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? *(Please choose the most representative answer*)

   (a) Yes, through full adoption with no modifications *(Please provide (i) information on the effective date and (ii) links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*

   (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

   Code of Ethics and Conduct | ACCA Global

   Rulebook Commentary (1 January 2026)

   Rulebook-Commentary-2026-1-Jan.pdf

   (b) Yes, through adoption with modifications *(Please (i) describe the nature of, and reasons for the modifications, (ii) provide information on the effective date, and (iii) provide links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*

   (c) No, but the local NOCLAR provisions are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide links to the local NOCLAR provisions or the specific announcement of the issuance of the local NOCLAR provisions, and (iii) describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)*

   (d) No, there are provisions in relevant law or regulation or a different ethical framework that address NOCLAR *(Please describe any significant differences between the relevant law or regulation or ethical framework and the IESBA NOCLAR provisions)*

   (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA NOCLAR provisions, please provide details, including timing)*

If you have answered (a), (b) or (c), were the IESBA NOCLAR provisions translated into the local NOCLAR provisions?

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

If yes, please indicate the language of translation.

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (*Select all that apply and provide links*)

- **Technical guidance (e.g., FAQs)**

  Guidance on changes included in monthly ezine InPractice which is 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 advisory services helpline on Rulebook enquiries, including content and interpretation of NOCLAR matters encountered within the members' practice activities.

  The vast majority of NOCLAR queries relate to anti-money laundering (AML) issues. We have guidance, tools and FAQs on these on the ACCA website under the technical section dedicated AML Hub. There is also PCRT guidance issued in relation to taxation matters.

  Technical resources | ACCA Global

  UK technical advice and support | ACCA Global

  In Practice hub | ACCA Global

  Anti-money laundering hub | ACCA Global

  Professional Conduct in Relation to Taxation (PCRT) | ACCA Global

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

  Free technical webinars are made available to UK SMP/SME members which include guidance, mainly on AML and Taxation matters to raise awareness and regulatory standards. These are organised by our sector leads and highlighted in the SMP ezine InPractice. We also provide a comprehensive programme of over 300 technical CPD courses and webinars covering taxation, regulation, IFRS and AML.

  CPD events and resources | ACCA

- **Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)**

  Changes to the Code of Ethics and Conduct, including NOCLAR, are highlighted in the Rulebook Commentary, including signposted IESBA guidance. Additionally, we highlight updates about any changes to the Rulebook / IESBA guidance in the mainly

SMP-read ezine InPractice, sent to over 20,000 UK members. AML articles are also regularly featured in the ezine and regularly highlight the AML Hub / PCRT guidance.

Rulebook-Commentary-2026-1-Jan.pdf

In Practice hub | ACCA Global

- Other *(Please specify)*
- None

Other support

6. Does your organization provide guidance to individual members and accounting firms in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (*Select all that apply)*

- **Ethics hotline or equivalent (e.g., for technical queries, application questions on the local NOCLAR provisions)**

  There is a dedicated technical advisory service available to UK members and students on advice, interpretation and practicalities of the NOCLAR provisions. Support is primarily provided by email with an option to have a telephone discussion, or in certain cases, one-to-one meetings where necessary.

  UK technical advice and support | ACCA Global

- **Discussion forum (e.g., for sharing knowledge)**

  Matters relevant to members are discussed in sector panel meetings and global forums (SMP, Corporate, Global Ethics Forum, Global Forum for Audit and Assurance).

  ACCA global forums | ACCA Global

- **Whistleblower hotline (e.g., to report actual or suspected NOCLAR)**

  There is a whistleblower telephone number / email to report actual or suspected NOCLAR to ACCA advertised on our website. The whistleblowing process can be for all matters (NOCLAR), including AML suspicious activity reports (SARs). There is a separate webpage and telephone number / email for AML SARs. Individuals can also make a complaint to ACCA about the professional conduct of an ACCA member which ACCA will investigate and, where appropriate, take disciplinary action.

  AML Reporting requirements and obligations | ACCA Global

  ACCA whistleblowing process | ACCA Global

  Making a complaint about an ACCA member | ACCA Global

- Other *(Please specify)*
- None

Inquiries and questions

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

   The vast majority of NOCLAR queries received by the technical advisory service are related to AML issues (ie suspicious activity reports), taxation errors (PCRT guidance) and on occasion potential standards breaches by firms (eg by individuals working in firms and under pressure to commit, or witness to, potential breaches of regulations and/or standards). The service, whilst available to all UK members, is primarily used by members working in the SMP/SME market.

Level of understanding

8. Do your organization's members have an overall understanding of the local NOCLAR provisions? *(Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by its members)*

   - **Yes**

     Guidance on NOCLAR is provided and members have clarity on the application and next steps. They can also discuss NOCLAR queries and concerns with the technical advisory service.

   - Somewhat
   - No
   - Not known or no data available

Enforcement

9. Does your organization enforce the local NOCLAR provisions?

   - **Yes (*Please specify (i) when enforcement started, (ii) details such as disciplinary cases against members (the information may be anonymized), and (iii) links to relevant published reports*)**

     (i) **ACCA has had a complaints and disciplinary regime in place for over 30 years. We expect our members (including affiliates and future members) to be compliant with the NOCLAR provisions and to report suspected misconduct by any member to ACCA and any other relevant body.**

     On receipt of any alleged poor conduct by a member, ACCA will determine whether the matter is appropriate for investigation in accordance with its published policy. See:

     https://www.accaglobal.com/content/dam/ACCA_Global/disc/complain/Complaints-ACCA-will-investigate.pdf

If a complaint is referred for investigation, enquiries will be raised with relevant parties. Once concluded, a decision will be made as to whether there is sufficient evidence against the member to take disciplinary action.

(ii)/(iii) **A brief summary of some relevant disciplinary cases is provided below. In each case the member / student was excluded following a hearing before ACCA's Disciplinary Committee. We have not supplied links to the relevant published reports for cases (a) to (d) as the relevant decisions are no longer publicly available in line with ACCA policy. This is because disciplinary decisions remain on ACCA's website for five years.**

(a) ACCA student misappropriated £90,000 from their employer, a wealth management firm. Complaint raised by ACCA member who was the finance director.

(b) ACCA member employed as consultant for a private company owned by an ICAEW member who raised the complaint. Misappropriation of approximately £200,000. Assets frozen by court order resulting in monies being repaid.

(c) ACCA member employed as a senior accountant at an ACCA firm whilst working for some of the employer's clients without the knowledge of the employer or declaring such income to HMRC. Other allegations of VAT evasion. Complaint raised by partner of the firm, an ACCA member.

(d) ACCA member in practice as a sole practitioner. Whistleblower (believed to be an employee) alleged the member had failed to account to numerous clients for tax rebates over approximately a ten-year period totaling £60,000.

(e) ACCA member who was a partner in an ACCA firm failed to ensure a client registered for VAT and paid VAT over a 10-year period, totaling about £180,000. Matter notified to us by co-partner, an ACCA member. Reasons for decision are available here: https://www.accaglobal.com/content/dam/ACCA_Global/Members/news/2023/March/17%2003%2023-%20Cooper-DC-%20Reasons%20(Public).pdf

ACCA has other relevant examples. However, we are currently unable to provide details of these cases as they are currently under investigation.

- No (*Please specify (i) why your organization does not enforce the local NOCLAR provisions, (ii) which organization enforces the local NOCLAR provisions, and (iii) whether your organization receives reports from them*)

Appropriate authority

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

- **Yes *(Please provide details, including the (i) nature of the NOCLAR matters that have been reported to your organization, and the (ii) actions taken (the information may be anonymized))***

  Please see response to question 9 above.

- No

Legal protection

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

    Yes, there are legal protections in the UK that can protect individuals from retaliation and in appropriate circumstances can reduce exposure to civil, criminal or professional liability where NOCLAR or suspected NOCLAR is disclosed to an appropriate authority. Examples include the Public Interest Disclosure Act 1998 (which relates to employees); and the mandatory legal and regulatory obligations on PAPPs and PAIBs in relation to AML matters under the Money Laundering, Terrorist Financing and Transfer of Funds Regulations 2017 which may also provide protection in appropriate circumstances.

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

    Overall, the protections under UK law are generally perceived to be effective, although they are not absolute and their effectiveness depends on the circumstances of the disclosure and the individual's ability to satisfy statutory conditions.

    The UK whistleblowing framework, particularly under the Public Interest Disclosure Act 1998 (PIDA), provides established legal protection against retaliation for workers who make qualifying protected disclosures. Protection extends to detriment, dismissal and victimisation where disclosures are made through appropriate channels and meet the legal requirements. The inability of employers to rely on contractual confidentiality provisions or non-disclosure agreements to prevent protected disclosures also strengthens the regime.

    Additional protections may arise through mandatory reporting frameworks. For example, obligations under anti-money laundering legislation and regulatory requirements applicable to PAPPs and PAIBs may support individuals who disclose concerns in accordance with legal and professional obligations.

    However, individual concern about career impact, reputational consequences, workplace relationships, legal costs and the difficulty of proving that any resultant adverse treatment resulted from whistleblowing may still pose practical barriers to reporting of NOCLAR or suspected NOCLAR.

Observed outcomes (benefits and challenges)

12. Has your organization observed any trend in instances of NOCLAR reported or escalated?

If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.

No. The number and form of technical queries relating to NOCLAR tends to be similar year on year. The Compliance team had not observed any NOCLAR trends as part of monitoring reviews. The Conduct Team has similarly not noted any trends in relation to NOCLAR complaints.

13. Based on your organization's observations, has application of the local NOCLAR provisions been effective in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? (*Please explain the basis for your response and provide any relevant details, including any supporting materials or reports*)

Yes, to the extent that guidance on NOCLAR is provided and members have clarity on the application and next steps they need to take.

14. Has your organization observed any challenges in the application of the local NOCLAR provisions? *(Please provide details, including specific provisions that caused particular challenges and why, as well as any actions taken to address them)*

One practical challenge is identifying and documenting the *local* legal and regulatory framework with sufficient specificity. Audit monitoring findings *Source 1* **show that generic descriptions of the *local* legal framework are not enough; sector-specific laws and regulations need to be understood and linked to the risk assessment and response. At the same time, as noted previously by IESBA, professional accountants should not be expected to know every law or regulation relevant to every client or sector. Additional guidance on identifying those laws and regulations that are fundamental to the entity's operations would therefore be helpful.**

A further challenge is evidencing the response taken locally. Monitoring findings in the audit context show that difficulties arise not only in making the judgement that a matter may constitute NOCLAR, but also in documenting the procedures performed, the enquiries made of management, the inspection of local regulatory correspondence where relevant, and the basis for the conclusion reached. Guidance that supports clearer documentation of the decision-making process, including the application of the reasonable and informed *local* third party perspective, would improve consistency in practice.

Source 1: q4-audit-monitoring-review-isa-250-v2.pdf

15. Has your organization observed any trends where members or accounting firms encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?

- Yes, the provisions were not applied in whole *(Please explain why the provisions were not applied (e.g., lack of evidence for suspected NOCLAR, confidentiality issues, etc.)*
- Yes, the provisions were only partially applied *(Please explain which provisions were not applied, and why (e.g., lack of evidence for suspected NOCLAR, confidentiality issues, etc.)*

- **No, not observed**

Other comments

16. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? *(Please explain your response)*

    Further efforts should focus on implementation support rather than fundamental redesign of the framework. Additional guidance and case studies would be helpful on suspected NOCLAR and what constitutes a sufficient basis for escalation or reporting, the meaning of acting in good faith, the timeliness of escalation and disclosure; the application of thresholds such as clearly trivial or inconsequential, identifying laws and regulations that are fundamental to an entity's operations without creating an expectation that professional accountants know every applicable law and documentation of judgments and decision-making.

    Additional practical examples would also be helpful for smaller firms and for professional accountants in business, particularly where access to legal, ethics or consultation resources may be limited, or where governance and escalation structures are less formal. Continued coordination with the IAASB and other relevant standard setters would also be beneficial in promoting consistency between ethical standards and related auditing and assurance standards.

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

    ACCA welcomes the opportunity to contribute to this post-implementation review and recognises the important contribution the NOCLAR provisions have made in providing a clear principles-based framework to support professional accountants in acting in the public interest.

    IESBA may wish to consider a number of matters as part of the post-implementation review. As noted above, differences in local legal and regulatory frameworks, including confidentiality requirements, reporting obligations and whistleblower protections, continue to affect the consistent application of the NOCLAR provisions across jurisdictions globally. Further implementation guidance and practical examples would assist our members in navigating these differences with greater confidence and consistency.

    Consideration should also be given to the practical challenges faced by smaller firms and professional accountants in business, which may have more limited access to specialist legal, ethical or technical support. Additional case studies and non-authoritative materials tailored to these environments would be helpful.

    As part of its review, the IESBA may wish to consider whether any implementation challenges are arising in practice in relation to the use of emerging technologies and whether additional non-authoritative guidance would be helpful to reinforce that the evaluation and response to actual or suspected non-compliance remain matters of professional judgment and ethical responsibility.

Part D – Regulators or Oversight Bodies

Adoption status and effective date

> *Note:*
>
> *Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into a 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.*

4. Has your organization adopted the NOCLAR provisions of the Code (IESBA NOCLAR provisions)? *(Please choose the most representative answer*)

   (a) Yes, with no modifications *(Please (provide (i) information on the effective date and (ii) links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*

   (b) Yes, with modifications *(Please (i) describe the nature of, and reasons for the modifications, (ii) provide information on the effective date, and (iii) provide links to the local NOCLAR provisions or the specific announcement of the adoption or issuance of the local NOCLAR provisions)*

   (c) No, but the local NOCLAR provisions are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide links to the local NOCLAR provisions or the specific announcement of the issuance of the local NOCLAR provisions, and (iii) describe any significant differences between the local NOCLAR provisions and the IESBA NOCLAR provisions)*

   (d) No, there are provisions in relevant law or regulation or a different ethical framework that address NOCLAR *(Please describe any significant differences between the relevant law or regulation or ethical framework and the IESBA NOCLAR provisions)*

   (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA NOCLAR provisions, please* provide *details including timing)*

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

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (*Select all that apply and provide links*)

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

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

Other support

6. Does your organization provide guidance to individual professional accountants or accounting firms in the application of the local NOCLAR provisions if they seek such assistance, e.g., in dealing with a NOCLAR matter? (*Select all that apply)*

    - Ethics hotline or equivalent(e.g., for technical queries, application questions on the local NOCLAR provisions)
    - Discussion forum (e.g., for sharing knowledge)
    - Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
    - Other (Please specify)
    - None

Inquiries and questions

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

Level of understanding

8. Do the professional accountants or accounting firms that your organization regulates or oversees have an overall understanding of the local NOCLAR provisions? *(Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by professional accountants or accounting firms you regulate or oversee)*

    - Yes
    - Somewhat
    - No
    - Not known or no data available

Enforcement

9. Does your organization enforce the local NOCLAR provisions?

    - Yes (*Please specify (i) when enforcement started, provide (ii) details such as disciplinary cases against professional accountants/accounting firms (information may be anonymized if not public), and (iii) links to relevant published reports*)

- No (*Please specify (i) why your organization does not enforce the local NOCLAR provisions, (ii) which organization enforces the local NOCLAR provisions, and (ii) whether your organization receives reports from them*)

Authority to investigate

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

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

Legal protection

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

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

Observed outcomes (benefits and challenges)

12. Has your organization observed any trend in instances of NOCLAR reported or escalated?

    If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.

13. Based on your organization's observations, has the application of the local NOCLAR provisions been effective in deterring the commission of NOCLAR, or rectifying, remediating or mitigating the consequences of NOCLAR? (*Please explain the basis for your response and provide any relevant details including any supporting materials or reports*)

14. Has your organization observed any challenges in the application of the local NOCLAR provisions? *(Please provide details, including specific provisions that caused particular challenges and why, as well as any action taken to address them)*

15. Has your organization observed any trends where professional accountants or accounting firms your organization oversees encountered NOCLAR or suspected NOCLAR but did not apply the local NOCLAR provisions in whole or in part?

    - Yes, the provisions were not applied in whole *(Please explain why the provisions were not applied (e.g., lack of evidence for suspected NOCLAR, confidentiality issues, etc.)*
    - Yes, the provisions were only partially applied *(Please explain which provisions were not applied, and why (e.g., lack of evidence for suspected NOCLAR, confidentiality issues, etc.)*
    - No, not observed.

Other comments

16. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? *(Please explain your response)*

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

Part E – Accounting Firms or individual PAPPs

Adoption status and effective date

> *Note:*
>
> *Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into a jurisdiction's national laws, regulations or professional requirements or, if your firm belongs to a network, your network's policies and methodologies.*
>
> *Convergence is where a jurisdiction aligns its national ethics (including independence) standards with the IESBA standards through a process that seeks to eliminate 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 standards or provisions.*

4. Has your firm implemented global, regional or local policies and methodologies that adopt the NOCLAR provisions of the Code (IESBA NOCLAR provisions) or the locally adopted version of the IESBA NOCLAR provisions, as applicable? *(Please choose the most representative answer*)

   (a) Yes, through full adoption with no modifications *(Please provide (i) information on the effective date and (ii) details of your firm's NOCLAR policies and methodologies)*

   (b) Yes, through adoption with modifications *(Please (i) describe the nature of, and reasons for the modifications, (ii) provide information on the effective date and (iii) provide details of your firm's NOCLAR policies and methodologies)*

   (c) No, our firm's policies and methodologies implement local NOCLAR provisions that are converged with the IESBA NOCLAR provisions *(Please (i) provide information on the effective date, (ii) provide details of your firm's NOCLAR policies and methodologies, and (iii) describe any significant differences between your firm's NOCLAR policies and methodologies and the IESBA NOCLAR provisions)*

   (d) No, our firm's policies and methodologies are based on law or regulation or a different ethical framework that address NOCLAR *(Please describe any significant differences between your firm's NOCLAR policies and methodologies and the IESBA NOCLAR provisions)*

   (e) Not adopted *(Please specify reasons. If there is a plan to adopt the IESBA or local NOCLAR provisions, please provide details, including timing)*

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

5. This question is for global networks.

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

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

- The jurisdiction in which the individual firm is based has provisions in relevant law or regulation or another ethical framework that address NOCLAR *(Please describe the circumstances and how this interacts with the network policies)*

Guidance and Educational Materials

6. What guidance or educational materials has your firm or network issued, or what programs has your firm or network developed, to support understanding of the NOCLAR policies and methodologies of the firm or network? (*Select all that apply and provide links*)

   - Technical guidance (e.g., FAQs)
   - Education/training programs (e.g., webinars)
   - Articles, publications or newsletters (e.g., updates about standards, case studies or illustrative examples)
   - Other *(Please specify)*
   - None

Other support

7. If your firm is part of a network, does the network provide guidance to network firms in the application of the network's NOCLAR policies and methodologies? *(Select all that apply)*

   - Ethics hotline or equivalent(e.g., for technical queries, application questions on the network's NOCLAR policies and methodologies)
   - Discussion forum (e.g., knowledge sharing)
   - Other *(Please specify)*
   - None

Level of understanding by auditors

8. Do audit partners and staff within your firm have an overall understanding of your firm's NOCLAR policies and methodologies? *(Please explain the basis for your response, including how your organization evaluates the overall understanding of the local NOCLAR provisions by its audit personnel)*

   - Yes
   - Somewhat
   - No
   - Not known or no data available

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

9. Do non-audit partners and staff within your firm have an overall understanding of your firm's NOCLAR policies and methodologies? *(Please explain the basis for your response, including how your*

organization evaluates the overall understanding of the local NOCLAR provisions by its non-audit personnel)

- Yes
- Somewhat
- No
- Not known or no data available

Practical experience (benefits and challenges)

10. Have you or your firm encountered any NOCLAR or suspected NOCLAR (i) at a client, or (ii) within the firm?

    - Yes, *(Where possible, please provide details such as (i) general nature of the NOCLAR or suspected NOCLAR, (ii) whether the client was an audit or non-audit client, (iii) to whom it was communicated, and (iv) how the matter has been addressed (information provided may be anonymized))*
    - No

11. Have you or your firm observed any trend in instances of NOCLAR reported or escalated?

    If so, please describe the trend and indicate the period for which this trend has been observed, as well as the general nature of the NOCLAR commonly observed.

12. What benefits have you or your firm experienced as a result of the implementation of its NOCLAR policies and methodologies? *(Please explain the basis for your response, e.g., do partners and staff feel better equipped to hold a conversation on a NOCLAR matter with their client; the standard helpful in guiding partners and staff as to how to respond to a NOCLAR or suspected NOCLAR matter?)*

13. Which aspects of the IESBA NOCLAR provisions or the local NOCLAR provisions has your firm found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? *(Please provide details, including whether the challenges were for (i) audit partners and staff, and (ii) non-audit partners and staff)*

14. Has your firm's whistleblowing policy been used by personnel within the firm to respond to a NOCLAR or suspected NOCLAR? If so, why was this used instead of escalating the matter to a supervisor or above? *(Please provide details (information provided may be anonymized))*

Legal protection

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

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

Other comments

16. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? *(Please explain your response)*

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

Part F – Professional Accountants in Business (PAIBs)

This section refers to the "local NOCLAR provisions" issued by your professional accountancy organization, a regulator or the local standard setter responsible for promulgating ethics standards for PAIBs, where those local provisions are based on the NOCLAR provisions in the IESBA Code.

Guidance and educational materials

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

Other support

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

Inquiries and questions

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

Integration into internal framework

8. Has your employing organization made changes to its governance mechanisms, ethics policies and procedures, or internal code of conduct in response to the issuance of the local NOCLAR provisions?
   - Yes *(Please describe)*
   - No
   - Not known

Level of understanding

9. Do you have an overall understanding of the local NOCLAR provisions?
   - Yes
   - Somewhat
   - No

Practical experience (benefits and challenges)

10. Have you encountered any NOCLAR or suspected NOCLAR in your work?
    - Yes, *(Where possible, please provide details such as (i) general nature of the NOCLAR, (ii) to whom it was communicated, and (iii) how the matter has been addressed (information provided may be anonymized))*
    - No
11. What benefits have you experienced as a result of the application of the local NOCLAR provisions? *(Please explain the basis for your response, e.g., you feel better equipped to hold a conversation on a NOCLAR matter with management or those charged with governance of your employing organization; the standard was helpful in guiding you as to how to respond to a NOCLAR or suspected NOCLAR matter?)*
12. Which of the local NOCLAR provisions have you found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? (*Please provide details)*
13. Have you used your employing organization's whistleblowing policy in responding to a NOCLAR or suspected NOCLAR? If so, why did you use this whistleblowing policy instead of escalating the matter to a supervisor or above? *(Please provide details (information provided may be anonymized))*

Legal protection

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

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

Other comments

15. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? *(Please explain your response)*

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

Part G – Other Users or Beneficiaries of the Code

4. *This section refers to the "local NOCLAR provisions" issued by the local professional accountancy organization, a regulator or the local standard setter responsible for promulgating ethics standards for PAPPs and/or PAIBs, where those local provisions are based on the NOCLAR provisions in the IESBA Code.* Has implementation of the local NOCLAR provisions enhanced your confidence in professional accountants and accounting firms responding to NOCLAR or suspected NOCLAR? *(Please explain your response)*

5. From your perspective, what further efforts should IESBA pursue to enhance the effectiveness of implementation of the IESBA NOCLAR provisions globally? *(Please explain your response)*

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

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

7. Do you have any other comments or specific matters the IESBA should consider as part of this PIR on the IESBA NOCLAR provisions?

End of survey

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