Response ID:171 Data

2. (untitled)

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

Responding on behalf of your organization

Approximate years of professional experience:

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?

Regional (Please specify): Australasia and Oceania

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.

PAOs (Complete Part C) (Please indicate whether your members are PAPPs and/or PAIBs): Both PAPPs and PAIBs

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])

CPA Australia

Your name and job title / role:

Regulation and Standards Lead

Your email address:

belinda.zohrab@cpaaustralia.com.au

Your jurisdiction/country:

Australasia and Oceania - predominantly Australia.

3. (untitled)

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

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.

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)

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)

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)*

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)

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? If yes, is the protection under the relevant law or regulation perceived to be effective?

Please provide details.

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.

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)

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)

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?

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)

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)?

5. (untitled)

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): • CPA Australia's members must comply with the Accounting Professional and Ethical Standards Board (APESB) Code of Ethics (APES 110). • The IESBA NOCLAR provisions were adopted into APES 110 by way of amending standard in respect of APES 110 in May 2017, effective from 1 January 2018 with early adoption permitted. See Media Release. https://www.apesb.org.au/uploads/news/media_release/30052017101427_MR_APESB_NOCLAR_MAY_2017_FINAL.pdf•

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.

6. (untitled)

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)

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): https://www.cpaaustralia.com.au/search#q=NOCLAR&f-commoncontenttype=INPRACTICE,INTHEBLACK,Podcast https://cpaaustralia.webex.com/recordingservice/sites/cpaaustralia/recording/playback/7b53c7b37cc4404f83adba5605073c91 Password CPAAustralia25 https://www.cpaaustralia.com.au/search#q=NOCLAR&f-commoncontenttype=Courses%20and%20webinars https://www.cpaaustralia.com.au/tools-and-resources/accounting-professional-and-ethical-standards/apes-110-code-of-ethics-for-professional-accountants/noclar

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

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)

CPA Australia receives ad hoc enquiries and questions from its members. These questions do not specifically refer to NOCLAR or NOCLAR provisions. Instead, the member explains their issue, circumstance or question, wanting guidance on what to do. CPA Australia then directs and explains the NOCLAR provisions to the member.

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)

Somewhat
Comments: CPA Australia carries out Quality Assurance Reviews (QA Reviews) in respect of its members who are Professional Accountants in Public Practice (PAPP) and who hold a Public Practice Certificate as required under IFAC's SMO 1. Common findings arising from these reviews reflect a lack of explicit reference to or specific awareness of the NOCLAR provisions. These findings are discovered via a review of firm policies and documents and asking the members directly as part of the review. We note however that in our primary jurisdiction (Australia), strong compliance is supported by a range of regulatory frameworks, rather than by the NOCLAR provisions alone. While CPA Australia does not require PAPPs to include disclosure of NOCLAR in their Terms of Engagement, we do strongly encourage it by including it in our Terms of Engagement templates. The APESB standard APES 320 Quality Management for Firms that provide Non-Assurance Services requires a firm to have policies and procedures that include consideration of the NOCLAR provisions. Similarly, our members are required to act where a firm becomes aware of non-compliance with laws and regulations by a client pursuant to ISQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (ASQM 1 in Australia). When NOCLAR events are discussed with PAPPs, we find that conversations quickly turn to legal obligations such as Australia's Tax Practitioner Board reporting obligations or queries regarding various whistleblower protection regimes. Members are often confused as to whether the NOCLAR framework is a requirement or a suggestion, in particular the latter possible step of reporting the matter to a regulator or similar. Members are confused between the NOCLAR provisions, other legislated reporting obligations in their jurisdiction and whistleblowing regimes, both statutory and otherwise. When encountering an ethical issue, members tend to bypass the NOCLAR steps and consider directly whether they have any legal

obligations to take a particular action. We find that in discussing NOCLAR with our members who are PAPPs, we need to emphasise how NOCLAR and APES 110 specifically works to then step a member through the decision-making process to make a report/act. While the NOCLAR provisions provide a good step by step process allowing for judgement in all the appropriate stages, we find that while firms follow the process they do not document themselves doing so. Professional Accountants in Business are less likely to engage with CPA Australia when encountering a NOCLAR incident and less likely to be aware of the NOCLAR framework in Part 2 of APES 110. Many will have access to internal conflict resolution processes in their businesses. We provided a 'refresher' webinar concerning NOCLAR for both PAPPS and PAIBs in November 2025, the recording of which is readily available on our website. Recorded Webinar - Ethics and NOCLAR Nov 2025 – https://cpaaustralia.webex.com/recordingservice/sites/cpaaustralia/recording/playback/7b53c7b37cc4404f83adba5605073c91 Password CPAAustralia25

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)
Comments: Where a member fails to adhere to NOCLAR provisions, and there is adequate evidence that can be relied upon, the matter is investigated and where necessary referred to a Disciplinary Tribunal for hearing.

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))
Comments: CPA Australia does not have statutory powers. However, where there is evidence that a member has failed to comply with the NOCLAR requirements, CPA Australia may act on that information. If the matter is a clear NOCLAR breach, it would most likely be investigated as such, however there may be other breaches of APES standards that come into play. For example, where a member is conflicted and supports one party in a dispute to the detriment of another and potentially breaches tax law in the process. A violation of NOCLAR may be reported to CPA Australia as a complaint from a party that is either in the employ of, or works with, the member; or someone associated with a client that has breached statutory provisions. In these instances, it is more appropriate for the individual to report the matter to a statutory authority that has the jurisdiction to investigate. In this scenario, the appropriate authority would be the Australia Taxation Office (ATO) and/or the Tax Practitioners Board (TPB). Where a NOCLAR matter is reported to CPA Australia's Professional Conduct unit and there is documentary evidence that CPA Australia can rely upon (ie. not subject to privacy and confidentiality of a third party), an investigation is initiated. Where the matter is subject to privacy and confidentiality, the informant is advised that the information needs to be disclosed to the appropriate statutory authority that has the power to investigate and take action. If CPA Australia is the recipient of anonymous information accompanied by documentary evidence, the material would be forwarded to the appropriate statutory authority for investigation. Where there is an adverse criminal court outcome relating to such matters, CPA Australia, will open a complaint against the member, based on the court outcome. To date, CPA Australia has not initiated a complaint based on a breach of NOCLAR, therefore there have been no Disciplinary Tribunal outcomes relating to such matters. Due to Australia and New Zealand's generally strong regulatory framework, the authorities which administer the relevant laws and regulations which have not been complied with, are the most appropriate authority to act. Both whistleblower regimes and reporting obligations are the appropriate mechanisms to directly respond to many instances of NOCLAR.

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.

Yes. Because whistleblower laws are jurisdictionally-based we have limited our comments to Australia.
Australia has numerous whistleblower regimes which are relevant to our members. Many of these will apply in circumstances where the NOCLAR provisions of either sections 260 or 360 also apply. Of particular relevance to many of our members are the corporate and tax whistleblower regimes.
The principal protections for whistleblowers disclosing under these regimes are contained in Part 9.4AAA of the Corporations Act 2001 and Part IVD of the Taxation Administration Act 1953 respectively. The purpose of these regimes is expressly to encourage the reporting of misconduct, wrongdoing and improper conduct by providing legal protections to whistleblowers who make qualifying disclosures.
Where a disclosure qualifies for protection, Australian law provides immunity from certain forms of liability. A whistleblower who makes a protected disclosure is not subject to civil, criminal or administrative liability for making that disclosure. Further, employers or others cannot enforce contractual or other remedies against the whistleblower because of the disclosure. The legislation also confers qualified privilege, which protects whistleblowers against defamation actions arising from protected disclosures made without malice. These protections are reinforced by confidentiality provisions that prohibit disclosure of a whistleblower's identity except in limited statutory circumstances.
Note that there is no protection from civil, criminal, or professional liability, or from retaliation, when NOCLAR or suspected NOCLAR is disclosed to someone other than the appropriate authority per the whistleblower legislation. The means there is no protection if a disclosure is made to CPA Australia.
Australian law also contains explicit protections against retaliation (often described as detriment, victimisation or reprisals). Both the corporate and tax regimes prohibit conduct that causes or threatens detriment to a person because they have made, propose to make, or are suspected of making a qualifying disclosure. Whistleblowers who suffer retaliation may seek court-ordered remedies, including compensation, reinstatement, injunctions and apologies, and regulators have powers to investigate unlawful conduct against whistleblowers.
Members, particularly PAPPs in Australia, are highly regulated when providing higher-risk services such as tax, audit, financial planning, insolvency and liquidation services. In Australia, where misconduct arises and a member has both a reporting obligation and an available whistleblowing mechanism, whistleblower protection may continue, despite not being statutory reporting obligation in 'some circumstances'. For example, the TPB guidance on one type of reporting obligation incumbent upon registered tax agents states that whistleblower protections may remain 'in some circumstances' but does not identify those circumstances. The circumstances in which whistleblower protections are maintained or lost where reporting obligations also apply are not addressed in either the tax whistleblower regime or the reporting obligation legislation.
In Australia, for audit specifically, section 311 of the Corporations Act 2001 requires an auditor, whether an individual or company, to report to Australian Securities & Investments Commission any contraventions of that Act by its client. The interaction between this obligation, the corporate whistleblower regime and the NOCLAR framework creates uncertainty for members.

In Australia and New Zealand, the legal and regulatory environment in which our members work is CPA Australia is broadly very effective. CPA Australia observes few serious incidences of non-compliance, nor do we have many cases of whistleblower litigation.
CPA Australia is unable to comment in depth regarding other jurisdictions in which our members work.
See also our July 2026 submission to the Australian Treasury in response to a Review of tax and corporate whistleblowing in Australia Cross-Policy Consultations and Submissions | CPA Australia.

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.

Due to the strong legal and regulatory environment in which most of our members work, CPA Australia has not observed any trend in the instances of NOCLAR reported or escalated.

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)

There has been no discernable increase in individuals seeking advice regarding the NOCLAR provisions. Enquiries concerning NOCLAR would generally be received by our Member Services team who then escalate the matter to our Professional Standards team or our Policy and Advocacy team. Neither team report any particular trend. Considering our membership base of over 176,000, we receive very few NOCLAR reports or escalations. This reflects the strong regulatory environment in Australia and New Zealand generally including anti-bribery and corruption laws, fair work and modern slavery regimes, as well as laws and regulation specific to the environments in which our members generally work. Such regulation and regimes include whistleblowing regimes relevant to both the public and private sector, strong audit and tax regulation and recent extensive reform of its Anti-money Laundering and Counter-terrorism Financing regime in Australia, following New Zealand's expansion of the regime almost a decade ago. Accordingly, strong compliance is supported by a range of regulatory frameworks, rather than by the NOCLAR provisions alone.
We cannot comment on the extent to which NOCLAR framework is applied either implicitly or explicitly and matters are resolved 'in-house'. Similarly, we cannot comment on the extent to which PAPPs working in firms comply with NOCLAR, particularly those who have statutory registrations that create equivalent/similar obligations through the statutory codes/registration requirements. However, we can comment that in Australia and New Zealand failures resulting from non-compliance of laws and regulations are rare and responded to by statutory agencies through civil and criminal penalties and sanctions.

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)

As noted in response to other questions, our members lack an explicit understanding of the existence and purpose of the NOCLAR provisions. Including how the provisions fit with other reporting regimes. There is also the issue that members are not always legally protected if making a disclosure, depending on the circumstances and the breaches involved.

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?

No, not observed
Comments:

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)

Brief, jurisdiction-neutral, non-authoritative material explaining the purpose and practical value of the NOCLAR provisions would help to remind PAO members in adopting jurisdictions of the framework's role. Beyond this, the PIR has provided PAOs and JSSs with the opportunity to reflect on and enhance their own resources to support the implementation of the NOCLAR provisions.

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)?

• While IESBA and IAASB have worked closely in standard setting in very recent years, continued coordination and collaboration between the IESBA and IAASB would be valuable regarding the overlap of NOCLAR, and the auditing standard ISA 250 Consideration of Laws and Regulations in an Audit of a Financial Report (in Australia ASA 250 and in New Zealand AG ISA (NZ).
• PAPPs in Australia are highly regulated where the services they provide are 'higher risk'. These areas concern the provision of tax, audit and financial planning services as well as insolvency practitioners and liquidators. Briefly, the regulation of PAPPs includes:
o Tax Agent Code of Conduct breach reporting - Pursuant to the Tax Agent Services Act 2009 (TASA) and the Tax Agent Services (Code of Professional Conduct) Determination 2024 (TASA Determination), registered tax agents have an obligation to report certain conduct of their clients and of other registered tax agents to the TPB and/or the ATO.
o Mandatory auditor reporting requirements – an auditor (a person registered with ASIC as a registered company auditor) contravenes the Corporations Act 2001 if they do not report circumstances concerning contraventions of the Act; per ss311, 990K and 1226H)
o Licensing and reporting obligations of providers of financial services - Part 7.6 of Corporations Act 2001, and the Financial Planners and Advisers Code of Ethics (legislative instrument enforced by ASIC)
o Insolvency practitioners/liquidators, registered liquidators are regulated by ASIC under the Corporations Act 2001 have reporting obligations - s533;
o Trustees in Bankruptcy are regulated by the Australian Financial Security Authority.

7. (untitled)

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

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.

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)

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)

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)

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)

Does your organization enforce the local NOCLAR provisions?

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

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.

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.

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)

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)

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?

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)

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)?

8. (untitled)

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)

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.

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:

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)

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)

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)

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)

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

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.

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?)

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)

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))

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)

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)

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)?

9. (untitled)

What guidance or educational materials have you received or accessed on the local NOCLAR provisions? (Select all that apply and provide links)

From which organizations have you received guidance or educational materials on the local NOCLAR provisions? (Select all that apply)

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)

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

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?

Do you have an overall understanding of the local NOCLAR provisions?

Have you encountered any NOCLAR or suspected NOCLAR in your work?

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?)

Which of the local NOCLAR provisions have you found most challenging to apply when responding to a NOCLAR or suspected NOCLAR? (Please provide details)

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))

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.

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)

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)?

10. (untitled)

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)

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)

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)

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