

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?
On behalf of the organization
 - (a) If you are responding as an individual: *N/A*
 - (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*)
 - 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 organization¹)
Deloitte Touche Tohmatsu Limited
- Your name and job title / role
Mohammed Ahmed, Global Anti-Corruption and Financial Crime Compliance Leader
- Your email address
mahmed@deloitte.com
- Your jurisdiction
Global

Part E – Accounting Firms or individual PAPPs

Note: The responses to this survey are submitted on behalf of Deloitte Global. Deloitte Global does not provide information or responses on behalf of Deloitte firms or their professionals and, as such, has omitted responses to questions calling for such information.*

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.

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.

* Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

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)* ✓
- The Deloitte*² NOCLAR policies are consistent with the requirements of the IESBA Code. Deloitte firms supplement these policies to reflect local requirements, laws and regulations, i.e., consistent with paragraph R100.7 of the IESBA Code.*
- (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)*

See response for question #4 above.

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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)* ✓

Certain educational trainings are developed globally to support firms that are part of the Deloitte network, but firms may supplement these materials and/or identify other ways to support understanding within their environment.

- 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)* ✓

Deloitte's Shared Values and Global Principles of Business Conduct reflect our core belief that integrity is fundamental and non-negotiable. The Global Principles of Business Conduct includes a range of reporting and consultation channels, including a third party anonymous helpline, to support Deloitte people in identifying and escalating various matters including those related to non-compliance with laws and regulations (NOCLAR).

- 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)*

A key challenge with the implementation of the NOCLAR standard is fragmentation in adoption around the world. As acknowledged in IESBA's own NOCLAR provisions, some jurisdictions have legal or regulatory requirements governing how professional accountants should address actual or suspected non-compliance that differ from the IESBA framework. This has led to inconsistent adoption of IESBA's NOCLAR provisions around the globe.

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

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)*

We encourage IESBA to engage with PAOs and jurisdictional standard setters to promote greater adoption of the NOCLAR provisions (where possible under local laws/regulations) and to understand barriers to adoption that could be addressed through implementation guidance or other support. Additionally, it would be helpful for IESBA and IAASB to jointly clarify, through implementation or other staff guidance, how the NOCLAR provisions in the Code interplay with the auditor's responsibilities in ISA 240 (Revised) and ISA 250 (Revised) to respond to identified or suspected fraud/non-compliance.

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 matters of translation)?

No

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.
