

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): France

Single jurisdiction (Please specify): France

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.

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): French professional association representing holders of the Diplôme d'Expertise Comptable working principally in business, the public sector and other organizations. ECE is not a statutory regulator, standard setter or disciplinary body. Its comments are provided primarily from the perspective of professional accountants in business.

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])

Institut des diplômés d'expertise comptable en entreprise

Your name and job title / role:

Eric Freudenreich / President

Your email address:

president@ece.asso.fr

Your jurisdiction/country:

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)

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)

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)

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 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)

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 or 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 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 members 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)?

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)

Yes, in principle, although ECE does not have sufficient empirical data to assess the consistency of implementation in France.

The existence of NOCLAR provisions provides a clearer framework for professional accountants and accounting firms to identify, assess, escalate and respond to actual or suspected non-compliance with laws and regulations. This enhances confidence by making clear that professional accountants have responsibilities that go beyond passive compliance and may require action in the public interest.

From ECE's perspective, however, confidence depends not only on the existence of the provisions, but also on effective implementation, awareness, access to practical guidance, protection against retaliation, and the availability of appropriate escalation and reporting channels.

ECE therefore considers that the NOCLAR framework enhances confidence in principle, while recognizing that its practical effectiveness depends on how consistently it is understood, applied and supported in each jurisdiction.

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)

IESBA should focus primarily on supporting effective implementation of the existing NOCLAR provisions rather than expanding the standard without clear evidence of a substantive gap.

In ECE's view, the most useful further efforts would be:

concise, practical and role-specific guidance for professional accountants in business;
anonymized case studies illustrating escalation, documentation, interaction with management and those charged with governance, and circumstances in which external reporting may need to be considered;
clearer explanations of how the NOCLAR provisions interact with national whistleblowing laws, confidentiality obligations, employment law and sector-specific regulation;
cooperation with IFAC, professional accountancy organizations, employers and regulators to improve awareness, training and access to advice;
practical tools for smaller organizations and PAIBs who may not have access to in-house legal or ethics expertise.

Any implementation material should remain clearly non-authoritative and should explain the existing obligations rather than create additional or quasi-mandatory requirements.

IESBA should also preserve a clear distinction between the professional obligations applicable to professional accountants under the Code and broader ethical expectations applicable to other executives or employees. Effective implementation depends not only on guidance, but also on professional education, accountability, appropriate escalation mechanisms and protection against retaliation.

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. France has a statutory whistleblower protection framework, principally established by the "Sapin II" Law of 9 December 2016, as strengthened by the Law of 21 March 2022 implementing the EU Whistleblower Directive, together with its implementing decree of 3 October 2022.

Subject to the statutory conditions being met, a whistleblower may report internally or directly to a competent external authority. Protection is also available in specified circumstances for public disclosure. The framework prohibits a broad range of retaliatory measures, including dismissal, demotion, disciplinary action, discrimination, adverse performance assessments and other employment-related detriment.

It also provides protection against civil liability where the whistleblower had reasonable grounds to believe that the disclosure was necessary to safeguard the interests concerned, and protection against criminal liability for certain disclosures involving legally protected secrets, provided the disclosure was necessary, proportionate and made in accordance with the statutory conditions.

The Défenseur des droits has an important role in informing, guiding and protecting whistleblowers, including assisting individuals who believe they have suffered retaliation.

ECE considers that the French framework is comprehensive in legal terms. However, ECE does not have sufficient empirical evidence to assess its effectiveness consistently in practice. Its effectiveness depends on awareness of the applicable procedures, the ability to identify the appropriate reporting channel, confidence in confidentiality protections, access to advice, and the practical ability of individuals to establish and challenge retaliation.

In practice, the legal framework significantly strengthens protection, but the complexity of the conditions and the personal and professional risks perceived by potential whistleblowers may still discourage reporting. Continued guidance, awareness and effective support by competent authorities therefore remain important.

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

ECE considers that the NOCLAR provisions provide an important principles-based framework for professional accountants acting in the public interest.

The PIR should distinguish between deficiencies in the standard itself and implementation challenges arising from limited awareness, local legal constraints, confidentiality concerns, fear of retaliation or insufficient access to advice. These issues should not automatically be treated as evidence that additional requirements are needed.

Particular attention should be given to PAIBs, who may face significant organizational pressure and may lack access to independent legal or ethics support. Practical case studies and guidance on escalation, documentation, confidentiality and interaction with local whistleblowing laws would be valuable.

The scope of the Code should also remain clear. NOCLAR establishes professional obligations for professional accountants; broader whistleblowing frameworks applicable to other executives and employees should not be presented as equivalent.

ECE therefore supports stability of the existing principles and a stronger focus on implementation and practical support, rather than further standard setting without a clearly demonstrated gap.
