Response ID:172 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?

Single jurisdiction (Please specify): Singapore

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)): The local Code, the EP 100 Code of Professional Conduct and Ethics (EP 100), applies to members of the Institute of Singapore Chartered Accountants (ISCA), including both PAIBs and PAPPs.
PAOs (Complete Part C) (Please indicate whether your members are PAPPs and/or PAIBs): EP 100 applies to ISCA members, including both PAIBs and PAPPs.

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])

ISCA

Your name and job title / role:

Terence Lam, Director, Professional Standards & Advocacy

Your email address:

professionalstandards@isca.org.sg

Your jurisdiction/country:

Singapore

3. (untitled)

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

(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): (i) Revised EP 100 on 11 December 2019 to adopt the IESBA NOCLAR provisions. Last revised EP 100 on 20 March 2025 to adopt the 2024 edition of the IESBA Code; (ii) Inclusion of SG provisions (designated with the letters "SG") which are local adaptations of the Code to conform to Singapore's regulatory environment and statutory requirements. Specifically, paragraphs SG320.8A, SG320.8B and SG320.8C supplement the requirement in paragraph R320.8 of EP 100 (revised on 20 March 2025) with respect to changes in audit or review appointments. (iii) Refer to link: https://isca.org.sg/standards-guidance/ethics-(ep-100)/ethics-pronouncements

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.

No

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): ISCA has issued EP 100 implementation guidance (IG) to address concerns faced by ISCA members and to provide clarification to support their implementation of the requirements in EP 100. In particular, EP 100 IG 3, issued in January 2020, provides guidance on adopting the NOCLAR provisions. Two articles, "Singapore Journeys Towards NOCLAR Adoption" and "Responding to Non-Compliance with Laws and Regulations", were published in May 2019 and October 2017 respectively. (Refer to links: https://isca.org.sg/standards-guidance/ethics-(ep-100)/implementation-guidance, https://isca.org.sg/docs/default-source/ep-100/eps-100-igs/ep-100-ig-3-for-uploading.pdf?sfvrsn=3f13675b_2, https://isca.org.sg/content-item?id=c724554d-20e3-4174-82da-109cd859ef70 and https://isca.org.sg/content-item?id=3ce8846f-f48f-4c0e-a121-72a1b4bf451b)

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)

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)*

ISCA typically receives inquiries through different avenues such as public consultations, closed-door consultations, roundtables and ISCA's Technical Enquiry Service (TES). EP 100 IG 3 was developed to address the concerns brought to ISCA's attention thorough its various outreach initiatives. Key areas addressed in EP 100 IG 3 include:
• what is considered "clearly inconsequential";
• the concept of "public interest";
• the requirement for a proposed accountant to seek professional clearance from the existing accountant with respect to changes in audit or review appointments; and
• the legal protection available to whistle-blowers.
The TES provides technical clarification to members on financial reporting, auditing and assurance, and ethical matters. Over calendar years 2019 to 2025, ISCA responded to an average of 12 ethics-related queries annually, including 13 NOCLAR-related queries (at least one NOCLAR-related query received in each calendar year), comprising 8 from PAPPs from small practices and 5 from PAIBs.
Most of the queries (7 queries) sought guidance on the appropriate course of action upon becoming aware of potential NOCLAR, whether committed by a client or within the employing organisation. These include determining appropriate escalation, assessing whether further action is needed, and navigating situations involving legal, ethical and employment considerations.
The remaining 6 queries pertain to changes in audit or review appointments, some of which were addressed in EP 100 IG 3, including:
• whether the existing accountant is obliged to respond to professional clearance requests from the proposed accountant;
• what information should be communicated to the proposed accountant;
• whether non-response or delayed response by the existing accountant may indicate potential NOCLAR; and
• whether the proposed accountant may proceed with engagement acceptance in the absence of professional clearance.

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)

Not known or no data available
Comments: ISCA has not tracked or measured the overall understanding of NOCLAR provisions. However, given the relatively low volume of NOCLAR-related queries, coupled with the nature of queries received, we believe ISCA members have a baseline awareness of the NOCLAR provisions.

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.

Yes. From ISCA's perspective, the current legislations in Singapore provide adequate protection to professional accountants who report a NOCLAR or suspected NOCLAR to an appropriate authority. Section 208 of the Companies Act 1967 accords an overarching protection to professional accountants. In addition, various legislations in Singapore provide statutory protections if professional accountants are to whistle-blow on matters specified under the respective acts, for example, the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992, the Prevention of Corruption Act 1960, and the

Terrorism (Suppression of Financing) Act 2002.

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

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)

Yes, informed by the relatively low volume of NOCLAR-related queries, coupled with the nature of queries received.

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)

No. As mentioned above, paragraphs SG320.8A, SG320.8B and SG320.8C supplement the IESBA requirement with respect to changes in audit or review appointments.

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?

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)

The NOCLAR provisions provide a robust and principle-based framework for professional accountants to respond to non-compliance or suspected non-compliance. To enhance effective implementation globally, IESBA could consider developing additional non-authoritative guidance, including case studies, to support professional accountants in applying the NOCLAR provisions consistently in complex, real-world situations.

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)?

We suggest that IESBA consider issuing non-authoritative guidance to clarify that the scope of the NOCLAR provisions is intended to focus on matters that have a direct and material effect on the financial statements or a material impact on client's operations. This would support a more consistent interpretation of what are "clearly inconsequential" matters that fall outside of the scope of the NOCLAR provisions.

5. (untitled)

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

(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): (i) Revised EP 100 on 11 December 2019 to adopt the IESBA NOCLAR provisions. Last revised EP 100 on 20 March 2025 to adopt the 2024 edition of the IESBA Code; (ii) Inclusion of SG provisions (designated with the letters "SG") which are local adaptations of the Code to conform to Singapore's regulatory environment and statutory requirements. Specifically, paragraphs SG320.8A, SG320.8B and SG320.8C supplement the requirement in paragraph R320.8 of EP 100 (revised on 20 March 2025) with respect to changes in audit or review appointments. (iii) Refer to link: https://isca.org.sg/standards-guidance/ethics-(ep-100)/ethics-pronouncements

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.

No

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)

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): ISCA has issued EP 100 implementation guidance (IG) to address concerns faced by ISCA members and to provide clarification to support their implementation of the requirements in EP 100. In particular, EP 100 IG 3, issued in January 2020, provides guidance on adopting the NOCLAR provisions. Two articles, "Singapore Journeys Towards NOCLAR Adoption" and "Responding to Non-Compliance with Laws and Regulations", were published in May 2019 and October 2017 respectively. (Refer to links: https://isca.org.sg/standards-guidance/ethics-(ep-100)/implementation-guidance, https://isca.org.sg/docs/default-source/ep-100/eps-100-igs/ep-100-ig-3-for-uploading.pdf?sfvrsn=3f13675b_2, https://isca.org.sg/content-item?id=c724554d-20e3-4174-82da-109cd859ef70 and https://isca.org.sg/content-item?id=3ce8846f-f48f-4c0e-a121-72a1b4bf451b)

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)

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)

ISCA typically receives inquiries through different avenues such as public consultations, closed-door consultations, roundtables and ISCA's Technical Enquiry Service (TES). EP 100 IG 3 was developed to address the concerns brought to ISCA's attention thorough its various outreach initiatives. Key areas addressed in EP 100 IG 3 include:
• what is considered "clearly inconsequential";
• the concept of "public interest";
• the requirement for a proposed accountant to seek professional clearance from the existing accountant with respect to changes in audit or review appointments; and
• the legal protection available to whistle-blowers.
The TES provides technical clarification to members on financial reporting, auditing and assurance, and ethical matters. Over calendar years 2019 to 2025, ISCA responded to an average of 12 ethics-related queries annually, including 13 NOCLAR-related queries (at least one NOCLAR-related query received in each calendar year), comprising 8 from PAPPs from small practices and 5 from PAIBs.
Most of the queries (7 queries) sought guidance on the appropriate course of action upon becoming aware of potential NOCLAR, whether committed by a client or within the employing organisation. These include determining appropriate escalation, assessing whether further action is needed, and navigating situations involving legal, ethical and employment considerations.
The remaining 6 queries pertain to changes in audit or review appointments, some of which were addressed in EP 100 IG 3, including:
• whether the existing accountant is obliged to respond to professional clearance requests from the proposed accountant;
• what information should be communicated to the proposed accountant;
• whether non-response or delayed response by the existing accountant may indicate potential NOCLAR; and
• whether the proposed accountant may proceed with engagement acceptance in the absence of professional clearance.

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)

Not known or not data available
Comments: ISCA has not tracked or measured the overall understanding of NOCLAR provisions. However, given the relatively low volume of NOCLAR-related queries, coupled with the nature of queries received, we believe ISCA members generally have a baseline awareness of the NOCLAR provisions.

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: ISCA takes any breach of EP 100 seriously and has in place an investigation and disciplinary process to deal with complaints against ISCA members, information from court cases or disciplinary proceedings by ACRA or another professional body. Past findings and decisions of the Disciplinary Committee against ISCA members are published online. (Refer to link: https://www.isca.org.sg/about-us/about-the-institute-of-singapore-chartered-accountants/public-interest/disciplinary-committee-decisions)

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: ISCA does not have statutory enforcement authority. ISCA maintains an internal disciplinary framework for addressing matters such as breach of membership rules and/or ethical codes, misconduct or act that may bring discredit to the profession. Under this framework, the investigation and disciplinary process provides for the investigation and hearing of the case, while the disciplinary process enables the Disciplinary Committee to determine the appropriate outcome. As part of this process, ISCA also considers the need to report the non-compliance or suspected non-compliance to an appropriate authority, including filing a suspicious transaction report (STR), where appropriate. The Disciplinary Committee's powers include, but are not limited to, the removal or suspension of membership, requiring the member to complete professional development courses and/or issuing a censure.

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. From ISCA's perspective, the current legislations in Singapore provide adequate protection to professional accountants who report a NOCLAR or suspected NOCLAR to an appropriate authority. Section 208 of the Companies Act 1967 accords an overarching protection to professional accountants. In addition, various legislations in Singapore provide statutory protections if professional accountants are to whistle-blow on matters specified under the respective acts, for example, the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992, the Prevention of Corruption Act 1960, and the Terrorism (Suppression of Financing) Act 2002.

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

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, informed by the relatively low volume of NOCLAR-related queries, coupled with the nature of queries received.

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)

No. As mentioned above, paragraphs SG320.8A, SG320.8B and SG320.8C supplement the IESBA requirement with respect to changes in audit or review appointments.

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)

The NOCLAR provisions provide a robust and principle-based framework for professional accountants to respond to non-compliance or suspected non-compliance. To enhance effective implementation globally, IESBA could consider developing additional non-authoritative guidance, including case studies, to support professional accountants in applying the NOCLAR provisions consistently in complex, real-world situations.

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)?

We suggest that IESBA consider issuing non-authoritative guidance to clarify that the scope of the NOCLAR provisions is intended to focus on matters that have a direct and material effect on the financial statements or a material impact on client's operations. This would support a more consistent interpretation of what are "clearly inconsequential" matters that fall outside of the scope of the NOCLAR provisions.

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?