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) - https://www.surveymonkey.com/r/6M2R8P8
- Part D — Regulators or Oversight Bodies - https://www.surveymonkey.com/r/6SCWQVG
- Part E — Accounting Firms or Individual Professional Accountants in Public Practice (PAPPs)
- Part F — Professional Accountants in Business (PAIBs)
- Part G — Other Users or Beneficiaries of the Code

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

Overview and Key Intended Outcomes of the IESBA NOCLAR Provisions

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

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

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

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

Part A – Demographic Information (All Respondents)

1. Please indicate if you are responding as an individual or on behalf of your organization?
   (a) If you are responding as an individual:
      (i) Please indicate your jurisdiction
      (ii) Approximate years of professional experience:
         - Less than 5 years

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

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

- Global
- Regional *(Please specify)*: **AFRICA**
- 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)*- **YES**
- 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)* **- YES**
- Accounting firms and individual PAPPs **(Complete Part E)- YES**
- PAIBs **(Complete Part F) YES**
- Other users or beneficiaries of the Code *(Please specify)* (e.g., investors or other users of financial statements, those charged with governance, academics) **(Complete Part G)**

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

- Your organization's name, if any (if you are responding on behalf of an organization[1]) - **PAN AFRICAN FEDERATION OF ACCOUNTANTS**
- Your name and job title / role – **BENJAMIN MBOLONZI**
- Your email address - **BenjaminM@pafa.org.za**
- Your jurisdiction - **AFRICA**

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

Part C – Professional Accountancy Organizations (PAOs)

Adoption status and effective date

> *Note:*
>
> *Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into a jurisdiction's national laws, regulations or professional requirements.*
>
> *Convergence is where a jurisdiction aligns its national ethics (including independence) standards or provisions with the IESBA standards through a process that seeks to eliminate or minimize differences between the IESBA and national standards or provisions. This includes a process where an IESBA standard is used as a basis to develop the local standard or provisions.*

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

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

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

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

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

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

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

   > Adoption is mixed. Full adoption with no modifications is the most common response, followed by adoption with modifications, local convergence with IESBA, or reliance on existing national law/regulation. A noticeable minority reported "Not adopted." This variation reflects the differing stages of regulatory maturity and capacity across African jurisdictions.

Guidance and educational materials

5. What guidance or educational materials has your organization issued, or what programs has your

organization developed, to support understanding of the local NOCLAR provisions in your jurisdiction? (*Select all that apply and provide links*)

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

Training is the dominant tool, which aligns with the relative ease of delivering webinars/CPD compared with producing detailed technical guidance. The 24% "None" figure is significant and points to capacity constraints in a number of PAOs.

Other support

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

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

Most respondents agree that Peer/discussion platforms are more common than formal hotlines. Dedicated whistleblower channels remain limited.

Inquiries and questions

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

Discussion forum – 52.94% (9) Ethics hotline or equivalent – 35.29% (6) Whistleblower hotline – 23.53% (4) Other – 5.88% (1) None – 17.65% (3)

Level of understanding

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

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

Majority "Yes" or "Somewhat." However, in the African context, reported awareness frequently exceeds confident practical application, particularly around escalation thresholds, evidence requirements and confidentiality exceptions.

Enforcement

9. Does your organization enforce the local NOCLAR provisions?

- Yes (*Please specify (i) when enforcement started, (ii) details such as disciplinary cases against members (the information may be anonymized), and (iii) links to relevant published reports*)
- No (*Please specify (i) why your organization does not enforce the local NOCLAR provisions, (ii) which organization enforces the local NOCLAR provisions, and (iii) whether your organization receives reports from them*)

Majority of PAOs report that they enforce the provisions and have investigative authority. A material minority do not. Where authority is limited, PAOs typically rely on collaboration with regulators — a common but uneven arrangement across the continent.

Appropriate authority

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

- Yes *(Please provide details, including the (i) nature of the NOCLAR matters that have been reported to your organization, and the (ii) actions taken (the information may be anonymized))*
- No

P;;';['';///////////[;'']=\\Most of the PAOs believe that investigative authority is critical for ensuring accountability. Where PAOs have authority, they actively pursue disciplinary actions and escalate serious cases. Where authority lies elsewhere, PAOs rely on collaboration with regulators. We encourage the Board to support PAOs in strengthening investigative frameworks, clarifying roles between PAOs and regulators, and promoting transparency through published case outcomes, ensuring consistent accountability across jurisdictions.

Legal protection

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

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

Most PAOs report that legislation or regulation providing protection exists. Effectiveness is widely perceived as mixed, reflecting weak enforcement, limited awareness and cultural reluctance to report in many jurisdictions.

Observed outcomes (benefits and challenges)

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

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

Most common response is "No, not observed." Partial application is reported more frequently than complete non-application, often linked to confidentiality concerns, evidence thresholds or fear of retaliation.

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

Most of the PAO adopted NOCLAR without modification. Their responses reveal that the application of NOCLAR provisions has had a positive impact, though effectiveness varies across jurisdictions. The NOCLAR provisions have been effective in deterring misconduct and mitigating its consequences, particularly where enforcement and whistleblower protections are robust. However, effectiveness is uneven across jurisdictions, with challenges in reporting and enforcement reducing impact in some areas. We encourage the Board to provide additional guidance, strengthen global protections, and support PAOs in monitoring outcomes, ensuring that NOCLAR provisions consistently deter misconduct and promote remediation worldwide.

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

Respondents believe that while NOCLAR provisions have strengthened ethical accountability, significant challenges remain in their application. They agree that the main challenges in applying NOCLAR provisions relate to confidentiality, evidence thresholds, and alignment with local laws. These challenges undermine consistent application and create hesitation among members. PAOs

are addressing these issues through training, guidance, and collaboration, but further support from IESBA in the form of clearer global guidance, illustrative case studies, and stronger protections would enhance effectiveness.

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

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

The responses indicate that while members generally attempt to comply, there are instances where NOCLAR provisions were not applied fully or consistently. They agree that while NOCLAR provisions are generally applied, gaps remain in full compliance, often due to confidentiality concerns, lack of evidence, or fear of retaliation. Partial application is more common than outright non-application, with members preferring internal escalation over external reporting. We encourage the Board to provide clearer guidance on evidence thresholds, confidentiality exceptions, and safe escalation pathways, so that PAOs can support members in applying NOCLAR provisions consistently and without hesitation.

Other comments

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

The responses reveal that while the NOCLAR provisions have strengthened ethical accountability, further global efforts are needed to ensure consistent and effective implementation. They agree that the Board should pursue expanded guidance, stronger protection, improved translations, and enhanced collaboration to ensure NOCLAR provisions are applied consistently and effectively worldwide. These efforts would help PAOs support their members in overcoming challenges and strengthen the global impact of NOCLAR provisions.

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

Most of the PAOs believe that while the NOCLAR provisions have strengthened ethical accountability, further global efforts are needed to ensure there consistent and effective implementation. They believe that IESBA should consider translation consistency, expanded practical guidance, and stronger collaboration with regulators as part of this PIR. These efforts would enhance accessibility, improve application, and reinforce the global effectiveness of NOCLAR provisions.

Part D – Regulators or Oversight Bodies

Adoption status and effective date

> *Note:*
>
> *Adoption (full or with modifications) refers to the formal acceptance and incorporation of the IESBA standards into a jurisdiction's national laws, regulations or professional requirements.*
>
> *Convergence is where a jurisdiction aligns its national ethics (including independence) standards or provisions with the IESBA standards through a process that seeks to eliminate or minimize differences between the IESBA and national standards or provisions. This includes a process where an IESBA standard is used as a basis to develop the local standard or provisions.*

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

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

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

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

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

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

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

> Most regulators believe that adoption of the NOCLAR provisions—whether directly or through national laws—has strengthened ethical frameworks in their jurisdictions. However, the survey highlights important differences in approach:
>
> - In some jurisdictions, regulators have fully adopted the IESBA NOCLAR provisions without modification, ensuring direct alignment with international standards. This demonstrates strong commitment to global consistency.
> - Others have adopted the provisions with modifications, tailoring them to fit local legal and enforcement contexts. These modifications often reflect differences in national regulatory

structures or the need to integrate NOCLAR into existing compliance frameworks.

- A significant proportion of regulators rely on national laws or ethical frameworks to address NOCLAR rather than adopting the IESBA provisions directly. While this ensures that NOCLAR issues are covered, it introduces potential differences in interpretation and application.

Importantly, translation remains a challenge: while 40% of regulators confirmed that NOCLAR provisions were translated into local languages, 60% reported no translation. This creates accessibility barriers, particularly in jurisdictions where English is not the working language and may limit consistent understanding among professional accountants.

Guidance and educational materials

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

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

Education/training dominates (80%). Technical FAQs are absent. Discussion forums are the most common support mechanism; formal hotlines are rare.

Across jurisdiction in Africa, the responses reveals that **education and training programs** have been the most valuable resource for supporting implementation of NOCLAR provisions. However, the absence of technical guidance (such as FAQs) and the limited availability of articles or publications suggest that professionals may not always have access to concise, practical materials. The fact that 20% of regulators provided no guidance at all highlights a significant gap in support.

Other support

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

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

- Whistleblower hotline (e.g., to report actual or suspected NOCLAR)
- Other (Please specify)
- None

Most regulators believe that discussion forums and knowledge-sharing platforms are the most common and effective support mechanisms, followed by ethics hotlines. However, the absence of whistleblower hotlines and the fact that some regulators provide no support at all highlight gaps in the system. Strengthening direct support channels—such as confidential hotlines, technical FAQs, and case-based guidance—would enhance the confidence of accountants in applying NOCLAR provisions consistently across Africa.

Inquiries and questions

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

Most respondents believe that inquiries commonly arise around reporting obligations, interaction with local laws, confidentiality, and judgment in suspected cases. These inquiries reflect the practical challenges accountants face in applying NOCLAR provisions consistently. PAFA recommends that IESBA provide additional case-based guidance and jurisdiction-specific examples to help regulators and professional accountants address these recurring questions with confidence.

Level of understanding

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

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

Split between "Good" and "Some" understanding. No regulator reported "Limited" understanding, but the small sample limits reliability. The response reveal that professional accountants have understanding of NOCLAR provisions, with stronger comprehension in jurisdictions that invested in training and awareness. However, regulators

noted that practical application remains a challenge, particularly in areas such as escalation, confidentiality, and alignment with local laws. PAFA recommends that IESBA support regulators and PAOs in strengthening evaluation mechanisms, targeted training, and case-based guidance to deepen understanding across Africa.

Enforcement

9. Does your organization enforce the local NOCLAR provisions?

- Yes (*Please specify (i) when enforcement started, provide (ii) details such as disciplinary cases against professional accountants/accounting firms (information may be anonymized if not public), and (iii) links to relevant published reports*)
- No (*Please specify (i) why your organization does not enforce the local NOCLAR provisions, (ii) which organization enforces the local NOCLAR provisions, and (ii) whether your organization receives reports from them*)

Though most regulators agree they enforce the local NOCLAR, high number did not enforce the local NOCLAR.

- **Yes**, majority of the regulators reported that they actively enforce the local NOCLAR provisions.
  - Enforcement began once the provisions were formally adopted into national frameworks.
  - Regulators described disciplinary actions against professional accountants and firms, including sanctions for failure to escalate suspected NOCLAR matters.
  - Some regulators indicated that anonymized enforcement reports are published to strengthen transparency and accountability.
- While few responded **No,** indicating they do not enforce NOCLAR provisions directly.
  - Reasons included reliance on other national authorities (e.g., corporate governance regulators, anti-corruption agencies, or oversight bodies) to handle enforcement.
  - In these jurisdictions, regulators explained that they may receive reports from the enforcing authority but do not themselves investigate or sanction breaches.

However, they believe that enforcement is critical to the credibility of NOCLAR provisions, but practices vary across jurisdictions. Where enforcement is in place, regulators have taken disciplinary actions and published reports to demonstrate accountability. Where enforcement is absent, responsibility lies with other national authorities, which can create fragmentation and uncertainty for professional accountants. We encourage the Board to develop clearer enforcement frameworks, stronger collaboration between regulators, and consistent reporting mechanisms to ensure NOCLAR provisions are applied effectively across Africa.

Authority to investigate

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

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

- **Yes:** Most regulators confirmed that they have the authority to investigate reported or suspected NOCLAR matters. Those reported cases typically involved:
  - Financial misstatements, procurement irregularities, and tax compliance breaches.
  - Actions taken included initiating formal investigations, issuing sanctions, and referring matters to law enforcement or other oversight bodies when criminal elements were identified.
  - Regulators emphasized that investigations are conducted under established disciplinary frameworks, ensuring accountability and transparency.
  - Some regulators have **No** authority/power to investigate. In these jurisdictions, responsibility lies with other national authorities such as anti-corruption agencies, corporate governance regulators, or professional oversight boards.
  - Regulators explained that while they may receive reports or updates from these bodies, they themselves cannot initiate or conclude investigations.

However, they all agreed that investigative authority is essential for effective enforcement of NOCLAR provisions. Where regulators have this authority, they have acted on reported cases through investigations and disciplinary measures. Where authority is absent, regulator relied on external agencies which creates fragmentation and may weaken confidence among professional accountants.

Legal protection

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

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

The responses reveal that while whistleblowing laws or equivalent protections exist in some jurisdictions, their effectiveness is inconsistent. Weak enforcement, lack of awareness, and cultural reluctance to report NOCLAR undermine the intended safeguards. We encourage the Board to provide guidance on strengthening whistleblower protections, promoting awareness of existing laws, and supporting regulators in monitoring enforcement, so that professional accountants can disclose NOCLAR matters confidently and without fear of retaliation.

Observed outcomes (benefits and challenges)

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

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

Most respondents believe that while some regulators have begun to observe trends in NOCLAR reporting—particularly in areas such as financial misstatements, procurement fraud, and tax breaches—others have not yet seen consistent patterns. This reflects differences in adoption, enforcement, and awareness across jurisdictions. PAFA recommends that IESBA encourage regulators to establish systematic monitoring and reporting mechanisms so that trends can be tracked more effectively, enabling better insights into the types of NOCLAR most commonly encountered in practice.

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

Most respondents believe that NOCLAR provisions have contributed to deterring misconduct, rectifying irregularities, and mitigating consequences in jurisdictions with strong enforcement and awareness programs. However, regulators also emphasized that effectiveness is uneven, with gaps in support mechanisms and enforcement capacity. We encourage IESBA to strengthen collaboration with regulators and PAOs to promote consistent enforcement, enhanced whistleblower protections, and broader awareness initiatives, ensuring that NOCLAR provisions achieve their intended impact across Africa.

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

Most regulators believe that the main challenges in applying NOCLAR provisions relate to confidentiality, judgment in suspected cases, and alignment with local laws. Regulators have taken steps such as training, forums, and collaboration with authorities to mitigate these challenges, but gaps remain. We encourage the Board to provide additional practical guidance, illustrative case studies, and jurisdiction-specific examples to help regulators and accountants address these

recurring difficulties more effectively.

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

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

Most of the regulators believe that while many accountants and firms comply with NOCLAR provisions, there are notable cases of non-application, primarily due to insufficient evidence, confidentiality concerns, and fear of retaliation. Regulators emphasized that these challenges undermine consistent application of NOCLAR. We encourage the Board to provide clearer guidance on handling confidentiality, practical examples of evidence thresholds, and stronger protections for whistleblowers, so that professionals can apply NOCLAR provisions confidently and without hesitation.

Other comments

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

Regulators agreed that the effectiveness of NOCLAR provisions globally can be enhanced through translation, practical guidance, stronger whistleblower protections, capacity building, and improved enforcement support. We encourage the Board to pursue these efforts in collaboration with regulators and PAOs, ensuring that professional accountants worldwide can apply NOCLAR provisions consistently, confidently, and in alignment with both global standards and local realities.

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

Most respondents believe that NOCLAR provisions have delivered clear benefits in strengthening ethics and accountability, but challenges remain in translation, practical application, and whistleblower protection. We encourage the Board to pursue translation initiatives, expanded case-based guidance, stronger protections, and enhanced collaboration with regulators and PAOs, so that the provisions can be implemented effectively and consistently across all jurisdictions.

Part E – Accounting Firms or individual PAPPs

Adoption status and effective date

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

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

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

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

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

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

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

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

   > Full adoption with no modifications is the most frequent response(70%), but "Not adopted" remains substantial (≈30%). Network policies often bridge local non-adoption, creating dual-compliance situations that are common for African network firms.
   >
   > Mos of the respondents believe that while NOCLAR provisions have strengthened ethical practice, there are additional matters IESBA should consider. The Board should consider translation consistency, expanded practical guidance, and stronger collaboration with regulators as part of this PIR. These efforts would enhance accessibility, improve application, and reinforce the global effectiveness of NOCLAR provisions from the perspective of firms and individual practitioners.

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)*

Most PAOs believe that global networks play a critical role in ensuring consistency of NOCLAR application across jurisdictions, even where local adoption is incomplete or divergent. Networks typically enforce their global policies while allowing firms to adapt to local legal frameworks. This dual-compliance approach helps balance global consistency with local relevance, but challenges remain in reconciling conflicts between network policies and national laws.

Guidance and Educational Materials

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

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

The responses indicate that education/training programs are the most widely used and effective tool for supporting NOCLAR implementation, followed by technical FAQs and illustrative publications. However, a significant proportion of firms reported issuing no guidance, highlighting a gap that IESBA could help address by supporting standardized training modules, technical FAQs, and illustrative case studies that firms can adapt locally.

Other support

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

   - Ethics hotline or equivalent(e.g., for technical queries, application questions on the network's NOCLAR policies and methodologies)

- Discussion forum (e.g., knowledge sharing)
- Other *(Please specify)*
- None

Most PAOs and PAPPs believe that network support is inconsistent, with half of firms reporting no structured guidance. Where support exists, ethics hotlines and discussion forums are the most common mechanisms. To strengthen implementation, IESBA could encourage global networks to establish standardized ethics hotlines, peer forums, and technical guidance resources, ensuring that firms across jurisdictions have equal access to support.

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

"Yes" is the highest category, followed by "Somewhat." Understanding among non-audit staff is generally weaker (consistent with broader patterns).

The response indicates that respondents believe that audit partners and staff have a basic to moderate understanding of NOCLAR policies, though depth of knowledge varies. It reveals that audit partners and staff have at least a general awareness and understanding of NOCLAR provisions, but practical application remains uneven. Gaps are most evident in jurisdictions with limited training or guidance. We encourage the Board to support firms in developing structured evaluation tools, standardized training modules, and practical case studies, ensuring that auditors' understanding of NOCLAR provisions is both measurable and consistently strengthened across jurisdictions

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

Most respondents believe that non-audit staff understanding of NOCLAR provisions is weaker than that of audit staff, with significant gaps in awareness and application. This reflects a need for targeted training, sector-specific case studies, and structured evaluation tools to ensure advisory and consulting staff apply NOCLAR provisions consistently across all professional services.

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

Yes – highest (≈45%) Somewhat – next Not known/no data – lower No – lowest The responses reveal that while NOCLAR encounters are not widespread, the cases that do arise are serious and often involve audit clients. Practicing firms generally escalate matters appropriately, but hesitancy persists due to confidentiality obligations and uncertainty about evidence thresholds. We encourage the Board to provide clearer guidance on escalation protocols, confidentiality exceptions, and practical case studies, so firms can respond to NOCLAR consistently and confidently.

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.

Responses from PAOs and PAPPs across the jurisdictions represented indicate mixed trends in NOCLAR reporting. Some respondents observed a gradual increase in reported or escalated cases over the past three to five years, attributed largely to increased training, CPD and awareness initiatives. Others reported stable or limited escalation, reflecting differences in exposure as well as continued hesitancy arising from confidentiality concerns and uncertainty about reporting. The NOCLAR matters most identified include financial reporting irregularities, procurement fraud, tax compliance breaches and misuse of public funds. Despite increased awareness, respondents noted that professionals may still be reluctant to escalate concerns due to fear of retaliation,

uncertainty about evidence thresholds, and concerns regarding confidentiality obligations.
PAFA considers that while awareness and reporting are increasing in some jurisdictions, implementation remains inconsistent. Clearer guidance on escalation thresholds, evidence requirements, confidentiality exceptions and safe reporting channels would support more consistent application of NOCLAR and give professionals greater confidence to report suspected non-compliance in the public interest.

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?)*

Responses indicate that implementation of NOCLAR has delivered tangible benefits in strengthening ethical practice, internal processes and client engagement. Firms reported that NOCLAR provides staff with a clearer and more structured framework for responding to suspected misconduct, enabling more constructive conversations with clients and reducing uncertainty in escalation decisions. It has also enhanced ethical awareness and professional accountability across audit and non-audit teams, while strengthening documentation, internal controls and escalation processes.
Respondents further noted that these improvements contribute to greater public confidence in the profession by demonstrating a stronger commitment to integrity, transparency and accountability. The benefits were supported by staff feedback and CPD evaluations, positive client engagement, reduced uncertainty in handling suspected misconduct, and evidence of corrective action following NOCLAR escalation.
We believe that the experience reported by respondents demonstrates that NOCLAR is not only a compliance framework but also a practical tool for strengthening ethical culture, improving professional judgement and reinforcing trust and accountability across the profession.

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)*

The responses indicates that most firms identified specific challenges in applying NOCLAR provisions, with differences between audit and non-audit staff. They believe that the main challenges in applying NOCLAR provisions relate to confidentiality, evidence thresholds, and alignment with local laws, with non-audit staff facing greater gaps in awareness and confidence. We encourage the Board to provide clearer global guidance, illustrative case studies, and targeted training for non-audit staff, ensuring consistent application across all professional service lines.

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))*

Most of the respondents agree that whistleblowing policies exist in many jurisdictions but are not

generally the primary mechanism for addressing NOCLAR matters. Where whistleblowing channels are used, respondents indicated that this is often driven by concerns about retaliation, confidentiality, or limited confidence in existing supervisory escalation processes. PAFA therefore encourages the Board to support firms in strengthening **safe, trusted and transparent escalation pathways**, while ensuring that whistleblowing remains an effective and accessible option for professionals who may feel unable to raise NOCLAR concerns through normal channels.

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)*

The responses from across firms reveal that legal protections for NOCLAR disclosures remain uneven across jurisdictions. While legal frameworks may exist, respondents noted concerns regarding their effectiveness, particularly where enforcement is weak and professionals fear retaliation or other adverse consequences. PAFA therefore encourages the Board to work with regulators and PAOs to promote strong, effective and enforceable whistleblower protections, enabling professional accountants to escalate NOCLAR matters in the public without undue fear of liability or reprisal

Other comments

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

The responses indicate NOCLAR provisions are viewed across jurisdiction as having strengthened ethical accountability and provided a clearer framework for responding to non-compliance. However, respondents emphasized that further global efforts are needed to support consistent and effective implementation across jurisdictions. PAFA therefore encourages IESBA to consider expanded practical guidance, stronger protection for those reporting concerns, consistent translations, enhanced training and closer collaboration with regulators and other stakeholders. These measures would help firms and PAOs better support their members, address implementation challenges and strengthen the global effectiveness and impact of the NOCLAR provisions.

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

The responses highlight several areas for consideration in strengthening the global implementation of NOCLAR. Consistent and accessible translations are important, particularly across jurisdictions where local-language versions are required; standardized translations could help reduce the risk of misinterpretation. Respondents also called for more practical and sector-specific case studies, supported by structured CPD modules, webinars and workshops, to help professionals—particularly non-audit staff—apply NOCLAR requirements confidently in practice. Respondents further emphasized the need for closer collaboration between IESBA, regulators and oversight bodies to support consistent enforcement and strengthen whistleblower protections. At the same time, they highlighted the importance of balancing global consistency with local legal and regulatory frameworks, so that NOCLAR remains both internationally coherent and practical and enforceable across diverse jurisdictions.

Part F – Professional Accountants in Business (PAIBs)

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

Guidance and educational materials

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

Most respondents believe that technical guidance, training programs, and publications provided by PAOs and regulators have been the most valuable resources in understanding and applying NOCLAR provisions. However, the survey also revealed that some professionals lack access to these materials, underscoring the need for broader dissemination and awareness campaigns across Africa.

5. From which organizations have you received guidance or educational materials on the local NOCLAR provisions? *(Select all that apply)*
   - Professional Accounting Organization (PAO)
   - Regulator or oversight body
   - Accounting firms
   - Other
   - None

The responses reveals that accountants in business receive more guidance and educational materials from their Professional Accountancy Organisations than from any other identified source[PAOs are clearly the primary channel for PAIBs in Africa.]. This reinforces the strategic role of PAOs in supporting the implementation of NOCLAR and in translating international ethical requirements into practical guidance relevant to accountants operating within their respective jurisdictions. Also, it demonstrates that PAOs do not operate in isolation. Regulators, accounting firms, employers, educational institutions, and peer networks contribute to the broader ecosystem through which accountants access information and build their understanding of NOCLAR.

Other support

6. Do you have access to guidance on the application of the local NOCLAR provisions if you seek such assistance, e.g., in dealing with a NOCLAR or suspected NOCLAR? (*Select all that apply)*

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

In Africa, most accountants in business received their guidance on applying NOCLAR provisions through peer-based platforms such as discussion forums, supplemented by ethics hotlines. Formal whistleblower mechanisms are less prevalent, and in some jurisdictions, accountants still lack access to structured support. This underscores the need for stronger institutional frameworks and collaboration between PAOs, regulators, and employers to ensure consistent and reliable access to NOCLAR guidance across the continent.

Inquiries and questions

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

In Africa, most accountants in business received their guidance on NOCLAR from their PAOs, but their response to the survey shows that they continue to raise questions about the scope of responsibility, reporting obligations, and protections available under local law. These inquiries reflect the fact that the accountant in business operates in jurisdictions with varying levels of regulatory maturity and enforcement capacity. We encourage the board to consider issuing additional practical guidance, case studies, and jurisdiction-specific examples. These would help accountants in business apply NOCLAR provisions more consistently and confidently.

Integration into internal framework

8. Has your employing organization made changes to its governance mechanisms, ethics policies and procedures, or internal code of conduct in response to the issuance of the local NOCLAR provisions?

   - Yes *(Please describe)*
   - No
   - Not known

Nearly half of employing organisations have made changes, but a substantial proportion of PAIBs either see no change or are unaware of any — indicating uneven organisational embedding.

In Africa, nearly half of accountants in business confirmed that their organisations have proactively adjusted governance and ethics frameworks in response to NOCLAR. However, a significant proportion either reported no changes or were unaware of any, highlighting uneven implementation across jurisdictions. This suggests that while awareness of NOCLAR is growing, more needs to be done to ensure consistent organisational adoption and communication of changes. Strengthening collaboration between PAOs, regulators, and employers will be essential to embed NOCLAR provisions more uniformly across African business environments.

Level of understanding

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

- Yes
- Somewhat
- No

Majority have not personally encountered NOCLAR. Where legal protection exists (≈52–71% depending on exact wording), perceived effectiveness remains a concern for many respondents.

The responses indicate that PAOs are the primary source of NOCLAR-related guidance for accountants in business. This has contributed generally to the level of awareness and understanding of the NOCLAR provisions across jurisdictions. Also, their responses suggested that many respondents have only a partial understanding of how to apply the provisions in practical situations. This may reflect the diverse operating environments across African jurisdictions, including differences in regulatory maturity, enforcement mechanisms, and the availability of practical implementation support. The results underscore the importance of continued capacity building and practical guidance to strengthen the consistent application of NOCLAR across the continent.

Practical experience (benefits and challenges)

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

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

Most respondents have not encountered any NOCLAR or suspected NOCLAR at work. Few have encountered NOCLAR or suspected NOCLAR at work.

Across Africa, accountants in business operate in environments where regulatory enforcement is uneven and compliance systems are sometimes weak. The responses show that few professionals have encountered NOCLAR or suspected NOCLAR at work ranging from tax breaches to labour violations and environmental non-compliance. These examples highlight the importance of clear guidance, effective reporting channels, and strong protection for professionals who act in line with the Code. PAFA believes that additional capacity-building, case studies, and jurisdiction-specific guidance would help accountants respond more effectively and consistently to NOCLAR situations across diverse African contexts.

11. What benefits have you experienced as a result of the application of the local NOCLAR provisions? *(Please explain the basis for your response, e.g., you feel better equipped to hold a conversation on a NOCLAR matter with management or those charged with governance of your employing organization; the standard was helpful in guiding you as to how to respond to a NOCLAR or suspected NOCLAR matter?)*

Most respondents believe that NOCLAR provisions have achieved their intended purpose by empowering accountants in business to act ethically, strengthening governance cultures, and providing a clear framework for responding to suspected non-compliance. These benefits demonstrate the value of NOCLAR across Africa, though respondents also emphasized the need for continued capacity-building, practical case studies, and jurisdiction-specific guidance to deepen its impact.

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

Most respondents believe that the most challenging provisions to apply are those relating to escalation, protection from liability, and interaction with local laws. These challenges reflect the realities of diverse African jurisdictions, where enforcement mechanisms and governance structures vary widely. PAFA recommends that the Board collaborate with regional bodies, PAOs, regulators, and other stakeholders to provide additional practical guidance, case studies, and jurisdiction-specific examples. This will help accountants in businesses across Africa apply NOCLAR provisions more consistently and confidently.

13. Have you used your employing organization's whistleblowing policy in responding to a NOCLAR or suspected NOCLAR? If so, why did you use this whistleblowing policy instead of escalating the matter to a supervisor or above? *(Please provide details (information provided may be anonymized))*

Most respondents believe that whistleblowing policies are more effective than internal escalation when responding to NOCLAR or suspected NOCLAR. They provide independence, confidentiality, and protection from retaliation, which are critical in African contexts where governance structures may be weak or compromised. We encourage Board liaise with stakeholders to strengthen whistleblowing frameworks and ensure they are trusted, accessible, and well-communicated to employees across Africa.

Legal protection

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

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

Most respondents agree that while whistleblower legislation exists in some African jurisdictions, its effectiveness is limited by weak enforcement and low awareness. We believe that collaborating with regional bodies, PAOs, regulators, and other stakeholders is critical to strengthening awareness, enforcement, and harmonisation of whistleblower protections across Africa. This will ensure that accountants can confidently apply NOCLAR provisions without fear of civil, criminal, or professional liability, or retaliation.

Other comments

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

Most respondents believe that IESBA should pursue further efforts in capacity-building, awareness, whistleblower protection, practical guidance, and global consistency. These measures will enhance the effectiveness of NOCLAR provisions globally and ensure that accountants in Africa and beyond can apply them confidently, ethically, and without fear of retaliation.

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

Most respondents believe that the NOCLAR provisions have delivered important benefits, such as improved confidence in conversations with management, clearer response frameworks, and strengthened ethical cultures. However, they also emphasized the need for jurisdiction-specific guidance, stronger whistleblower protections, enhanced capacity-building, and practical case studies. PAFA recommends that IESBA collaborate closely with regional bodies, PAOs, regulators, and other stakeholders to ensure that NOCLAR provisions are applied effectively and consistently across Africa and globally.