

Desktop Review – Information on reporting breach requirements and whistleblowing in other jurisdictions

Introduction

APESB Technical Staff have performed a desktop review to gather information on other jurisdictions which place a requirement for members to report misconduct of other members to their professional body. Technical Staff search focused on finding requirements to report breaches of other people (i.e. members), which body established the requirement and in what form, the legislative support for the requirement and whistleblowing protections in the relevant country.

Technical Staff found relevant requirements in four countries – the United Kingdom (UK), New Zealand, Canada and South Africa – in the by-laws, rules or codes of professional conduct for the following professional bodies:

- New Zealand Institute of Chartered Accountants (NZICA) – New Zealand;
- Chartered Professional Accountants in British Columbia (CPABC) – Canada;
- Institute of Chartered Accountants in England and Wales (ICAEW) – UK;
- Association of Chartered Certified Accountants (ACCA) – UK;
- Institute of Chartered Accountants of Scotland (ICAS) – UK;
- Chartered Institute of Management Accountants (CIMA) – UK;
- Chartered Institute of Public Finance and Accountancy (CIPFA) – UK;
- Institute of Financial Accountants (IFA) – UK; and
- South African Institute of Chartered Accountants (SAICA) – South Africa.

The details of the requirement to disclose unethical behaviours by the professional bodies, and the legislative backing is set out in [Table 1](#). Information on whistleblowing protections for the four countries is set out in [Table 2](#).

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Table 1 – Duty to report breaches requirements by professional body

Information on the requirement to report breaches	Legislative support	Technical Staff Comments
1. New Zealand Institute of Chartered Accountants (NZICA) – New Zealand		
<p>NZICA have a duty to disclose unethical behaviour in the NZICA Code of Ethics (2022), which applies to all members of NZICA. The relevant paragraphs from pages 17-18 of the NZICA Code are as follows:</p> <p>R100.7 <i>If there are circumstances where laws or regulations preclude a member from complying with certain parts of the Code, those laws and regulations prevail, and the member shall comply with all other parts of the Code.</i></p> <p>...</p> <p>NZ R100.9 <i>Subject to R100.7, members have a professional duty to report unethical behaviour of other members to NZICA. Any member who encounters or becomes aware of a matter which provides reasonable grounds for suspecting defalcation, fraud, dishonesty or other unethical behaviour by any other member shall make a report immediately to the most senior executive of NZICA.</i></p> <p>NZ100.9 A1 <i>In circumstances where a member has made a report to NZICA, the member should be aware that:</i></p> <ul style="list-style-type: none"> (a) <i>The information disclosed might form the basis of a complaint by NZICA, and in certain circumstances the member who made the report might be requested and/or required to participate in any disciplinary proceedings;</i> (b) <i>The information disclosed, including the name and other information which might enable identification of the member who has made the report, could be made available to the member about whom the report relates pursuant to the Privacy Act 2020;</i> (c) <i>In all situations where the member considers disclosing confidential information, the member must consider:</i> <ul style="list-style-type: none"> (i) <i>The interests of all parties who might be affected; and</i> (ii) <i>The need to obtain legal advice and consult NZICA.</i> <p>NZ R100.10 <i>The duty to report shall extend to the member's own conduct. In the event of disciplinary proceedings, the fact that a member has made such a report will count in the member's favour.</i></p>	<p>Yes. As noted on page 11 of the Code of Ethics:</p> <p>“The Code of Ethics of the New Zealand Institute of Chartered Accountants (NZICA) is made pursuant to section 7 of the New Zealand Institute of Chartered Accountants Act 1996. The Act states, in section 7, that the Code of Ethics is secondary legislation for the purposes of the Legislation Act 2019. This means that the Code of Ethics must be tabled in Parliament and can be disallowed by Parliament.</p> <p>NZICA has prescribed the following Code of Ethics to be binding on all members of NZICA.”</p>	<p>Technical Staff met with NZICA Regulatory Board staff members on 14 May 2024 to discuss the background of this provision. We were advised that the provision was included in the NZICA Code from 1982. It is used as a way of gathering information on the behaviour of members and to determine if monitoring or enforcement action needs to be undertaken.</p> <p>Any reports received by NZICA for this matter are directed to the Professional Conduct Committee (PCC). The NZICA Regulatory Board staff members did not have access to information on how often reports are made based on this requirement in the NZICA Code.</p> <p>APESB Technical Staff have reviewed historical versions of the NZICA Code and note that they were generally rules based before they adopted the IESBA Code as the base for their Code. Refer to agenda paper 8(b) for an extract from the 2006 version of the NZICA Code of Rule no 13: Duty to Report.</p>

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2. Chartered Professional Accountants in British Columbia (CPABC) – Canada		
<p>The CPABC Code of Professional Conduct (August 2023) (page 142) includes the following paragraphs on a professional accountant’s duty to report a breach:</p> <p>Rule 211 - Duty to report breach of the CPA Code</p> <p>211.1 <i>A registrant shall promptly report to the Registrar any information concerning an apparent breach of the CPA Code or any information raising doubt as to the competence, integrity or capacity to practise of another registrant or applicant, unless such disclosure would result in:</i></p> <ul style="list-style-type: none"> (a) <i>the breach of a statutory duty not to disclose;</i> (b) <i>the reporting of information by a registrant exempted from this Rule for the purpose and to the extent specified by Board;</i> (c) <i>the loss of solicitor-client privilege;</i> (d) <i>the reporting of a matter that has already been reported; or</i> (e) <i>the reporting of a trivial matter.</i> <p>Guidance - Rule 211</p> <p>1. <i>It is in the public interest that a registrant be required to report to CPABC apparent breaches by another registrant of the CPA Code. The good reputation of the profession could adversely be affected if such matters were not reported. Rules 211.1 and 211.2 are not intended to require the reporting of a trivial matter or minor perceived faults of another registrant. Each mistake or omission by a registrant is not necessarily a breach of the CPA Code. In deciding when to report, a registrant should believe that the matter raises doubts as to the competence, reputation or integrity of another registrant.</i></p> <p><i>Note: the term “registrant” is used in the CPABC Code to refer inclusively to a member, firm or student, and where necessary, explicit references to a member, firm or student are used in place of the term registrant.</i></p>	<p>No.</p> <p>Technical Staff have not found legislative backing for the CPABC Code.</p> <p>The duty to report is a condition of membership of the professional body.</p>	<p>Technical Staff note that the <i>CPABC Code of Professional Conduct</i> is a mix of rules and ethical requirements. It incorporates aspects of the IESBA Code, but also contains specific rules about expected behaviour of CPABC members.</p> <p>The Code states that it must be read and applied in light of the Preamble to the Code, the CPA Act, the bylaws of CPABC. Rules impose an obligation on registrants; accordingly, compliance with the Rules is mandatory.</p> <p>Technical Staff have reviewed the By-laws and Bylaw regulations and note no reference to the obligation to report breaches.</p> <p>Technical Staff have written to CPABC staff members to discuss the history and use of this rule, but at the time of authoring this report, we have not received a response.</p>
3. Institute of Chartered Accountants in England and Wales (ICAEW) – UK		
<p>The ICAEW Disciplinary Bye-laws (June 2023) applies to all ICAEW members, firms, affiliates and ‘relevant persons.’ Relevant person is defined as provisional members, Foundation Qualification Holders, Provisional Foundation Qualification Holders and Certificate in Finance, Accounting and Business (CFAB) students.</p>	<p>No.</p> <p>Technical Staff have not found legislative backing for the ICAEW Code.</p>	<p>The requirement to report breaches is set out in the <i>ICAEW Disciplinary Bye-laws</i>. Technical Staff note that this obligation is not included in the ICAEW Code of Ethics.</p>

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<p>ICAEW Member have a duty to report misconduct, including their own, as per Disciplinary Bye-law 6.1 – Duty to Report:</p> <p>6.1 Subject to any Guidance that may be issued from time to time in accordance with Disciplinary Bye-law 16.1, it is the duty of every member, firm, affiliate or relevant person to report to the Conduct Department any event(s) which may indicate that:</p> <p>a) they may be liable to disciplinary action in accordance with the Disciplinary Bye-laws or the Accountancy Scheme; and/or</p> <p>b) another member, firm, affiliate or relevant person may be liable to disciplinary action in accordance with Disciplinary Bye-laws or the Accountancy Scheme.</p> <p>The ICAEW issued amended Guidance on the Duty to Report Misconduct, effective from 1 June 2023, which sets out a summary of what needs to be reported to the Conduct Department (see below) and when. It also provide guidance on matters to consider when making a report (e.g. client confidentiality, AML obligations and GDPR); how to make a confidential report to the Conduct Department and what they can do with anonymous reports; and where to access advice or assistance to make a report.</p> <p>The matters to be reported relate to whether the individual will be liable for disciplinary action or may have :</p> <p>(a) committed misconduct: by committing any act or omitting to do any act, <u>whether in the course of carrying out professional work or otherwise</u>, likely to bring discredit on themselves, the profession of accountancy or ICAEW or so as to fall significantly short of the standards reasonably expected of a member / firm;</p> <p>(b) demonstrated professional incompetence: by performing professional work incompetently to such an extent, or on such a number of occasions, as to fall significantly short of the standards reasonably expected of an equivalent member / firm;</p> <p>(c) committed a breach of any ICAEW bye-law or regulations or statutory regulations or the Investigation and Disciplinary Regulations (IDRs);</p> <p>(d) been charged with and/or convicted of a criminal offence (whether in the UK or abroad);</p> <p>(e) been the subject of a disqualification order or provided a disqualification undertaking under the Company Directors Disqualification Act 1986 (or equivalent legislation abroad);</p> <p>(f) carried on activities regulated under statute when not authorised to do so;</p> <p>(g) been declared bankrupt or liable to disciplinary action under DBL 4.1(i) (financial propriety and insolvency matters); and</p> <p>(h) been the subject of an adverse finding in a report by, or proceedings before, another person or body as specified in DBL 5.3.</p>	<p>The duty to report is a condition of membership of the professional body.</p>	

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4. Association of Chartered Certified Accountants (ACCA) – UK		
<p>The ACCA Rulebook applies to its members and students, and to firms. It consists of the Royal Charter, bye-laws and Council Regulations, the Regulations, and the Code of Ethics and Conduct.</p> <p>ACCA Bye-law 10 states that it is the duty of every member to bring promptly to the attention of the ACCA any facts or matters indicating that a member, ‘relevant firm’ or registered student may have become liable to disciplinary action. ‘Relevant firm’ means any firm which has undertaken to be bound by all or some of these bye-laws.</p> <p>Extract of ACCA Bye-laws 10 - Obligation to co-operate and inform [<i>emphasis added</i>]:</p> <p>10. (a) Every member, relevant firm and registered student shall, and every member shall use his best endeavours to ensure that every firm (whether or not a relevant firm) in relation to which he is a specified person shall, at all times, co-operate with the Council and the committees and/or individuals appointed by it under bye-law 9 in the administration of the Association’s disciplinary process.</p> <p>(b) Subject to any legislative or other legal obligation to the contrary, it shall be for every member and for any person to whom these bye-laws relate to bring promptly to the attention of the Secretary any facts or matters indicating that a member or relevant firm or registered student may have become liable to disciplinary action (including any facts or matters relating to himself or itself); and in any such case the Secretary shall lay the facts and matters before the relevant committee of Council or individual if he or she is of the opinion that the complaint ought to be investigated by that committee or individual.</p> <p>The ACCA Complaints and Disciplinary Regulations (2014) also specifies the rights and obligations of the ‘relevant person’ in relation to complaints, investigations and proceedings under these regulations. It is every ‘relevant person’s duty to co-operate in investigations, including promptly providing information to ACCA.</p>	<p>No. The duty to report is included in the bye-laws for the ACCA, which does not appear to be supported by legislation. The duty to report is a condition of membership of the professional body.</p>	<p>The requirement to report others who may be liable for disciplinary action is set out in the <i>ACCA Bye-laws</i>.</p> <p>ACCA has adopted, and incorporated in full, the IESBA Code, but has augmented it with additional requirements and guidance relevant to ACCA and its members.</p> <p>Technical Staff note that the requirement to report is not replicated in the ACCA Code of Ethics and Conduct.</p>
5. Institute of Chartered Accountants of Scotland (ICAS) – UK		
<p>The ICAS Rules contain the constitution which governs all members. The overarching powers are in the Rules whilst most detailed, specific powers are in the Regulations. The ICAS Rules and Regulations must be adhered to by all members.</p> <p>The ICAS Investigation Regulations 3: Investigations (page 6) set out that it is the duty of member to report to the ICAS any facts or matters, which, in their reasonable opinion,</p>	<p>No. The duty to report is included in the ICAS Investigations Regulations, which does not appear to be supported by</p>	<p>The requirement to report others who may be liable for disciplinary action is set out in the <i>ICAS Investigation Regulations</i>.</p> <p>It is noted that the scope of the ICAS Code of Ethics (including</p>

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<p>indicate that a member, CA student member, affiliate or firm may be liable to disciplinary action. Regulation 3.1 – Duty to report states:</p> <p><i>3.1 It is the duty of each Member, CA Student Member, and Affiliate to report to ICAS any facts or matters which, in their reasonable opinion, indicate that:</i></p> <p><i>3.1.1 a Member, CA Student Member, or Affiliate may be guilty of Professional Misconduct or Unsatisfactory Professional Conduct;</i></p> <p><i>3.1.2 a Member, CA Student Member, Affiliate, or Firm may be guilty of Professional Incompetence;</i></p> <p><i>3.1.3 a Firm may have committed any serious act or default, whether in the course of carrying out professional work or otherwise likely to bring discredit to the Firm, ICAS or the profession of accountancy, or any serious departure from the standards to be expected of a Firm; and/or</i></p> <p><i>3.1.4 a Firm may have failed to adhere to the Rules, or to Regulations, or other guidance governing the regulation of Firms.</i></p> <p><i>In deciding whether the duty to report arises in particular circumstances, the Member, CA Student Member or Affiliate may have regard to guidance issued by ICAS from time to time.</i></p> <p>The ICAS’s Helpsheet ICAS Reporting Guidance (April 2021) provides assistance to members who believe they may have a regulatory duty to report misconduct or incompetence to ICAS. An extract of reportable matters from the guidance is set out below:</p> <p>Who is obliged to report?</p> <p><i>While this Helpsheet refers to the reporting obligations of Members, Investigation Regulation 3.1 states that the same obligations apply to CA Student Members and Affiliates. The duty to report is not restricted to Members in practice, and applies equally to Members in business.</i></p> <p>What am I obliged to report?</p> <p><i>As set out in the Investigation Regulation 3.1, a Member’s duty is to report any facts or matters which, in their reasonable opinion, indicate that a Member, CA Student Member, Affiliate or Firm may be liable to disciplinary action.</i></p> <p><i>An individual is liable to disciplinary action where he or she is guilty of the following:</i></p> <ul style="list-style-type: none"> • Professional incompetence – <i>the performance of professional work, whether as a principal, director, employee or as an individual, incompetently to such an extent or on such a number of occasions as to fall significantly short of the standards expected of a Member, CA Student Member, Affiliate, or Firm;</i> 	<p>legislation. The duty is a condition of membership of the professional body.</p>	<p>Independence Standards), in paragraph 1.14 A2, that seeking guidance from the Institute does not discharge a professional accountant’s duty to report misconduct, including their own misconduct.</p> <p>However, there is no further commentary in the Code on the duty to report misconduct. This duty is established in the Regulations.</p>

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<ul style="list-style-type: none"> • Professional misconduct – includes, but is not limited to, any serious act or default, whether in the course of carrying out professional work or otherwise likely to bring discredit to himself, ICAS or the profession of accountancy, or any serious departure from the standards to be expected of a Member, CA Student Member or Affiliate of ICAS; and/ or • Unsatisfactory professional conduct – includes, but is not limited to, any act or default, whether in the course of carrying out professional work or otherwise which falls below the standards to be expected of a Member, CA Student Member or Affiliate of ICAS but which does not amount to professional misconduct. <p>The reporting obligation covers the conduct and competence of all Members, not simply those Members engaged in public practice. It could follow a breach of ICAS Rules, Regulations, or other standards which Members are obliged to follow.</p> <p>Where a concern relates to the regulated work of a Firm, for instance audit or designated professional business (“DPB”), the Firm will be liable to disciplinary action under the Rules if it is guilty of:</p> <ul style="list-style-type: none"> • conduct liable to bring ICAS into disrepute; • professional incompetence (as defined above); and/ or • a failure to adhere to the Rules, Regulations or other guidance governing the regulation of Firms. 		
6. Chartered Institute of Management Accountants (CIMA) – UK		
<p>CIMA Bye-law 11 states that a member or registered student shall report promptly to CIMA if he/she reasonably believe that another member or registered student may have been guilty of misconduct. Bye-law 11 – Discipline is set out below:</p> <p>Discipline</p> <p>11. <i>It shall be the responsibility of the Council to ensure that complaints against Members and Registered Students are thoroughly and fairly investigated and determined, and that appropriate sanctions are imposed if such complaints are upheld. It shall be the duty of Members and Registered Students to observe the Laws of the Institute and to cooperate with and submit to its disciplinary procedures and those of any organisation to which a complaint may have been referred, or passed on request, by the Institute in the public interest. Such a request shall be complied with by the Institute as soon as practicable and may be complied with at any time after a complaint is received by the Institute. A Member or Registered Student shall report promptly to the Institute any facts or matters which cause him reasonably to believe that another Member or Registered Student may have been guilty of misconduct</i></p>	<p>No. The duty to report is included in the bye-laws for the CIMA, and it does not appear that there is legislative backing for the duty to report.</p> <p>The duty to report is a condition of membership of the professional body.</p>	<p>The requirement to report misconduct of others is set out in the <i>CIMA Bye-laws</i>.</p> <p>CIMA has adopted the IESBA Code, but has augmented it with additional provisions to be consistent with the provisions relevant to the American Institute of CPAs (AICPA).</p> <p>Technical Staff note that the requirement to report misconduct is not replicated in the CIMA Code of</p>

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<p><i>as defined in Bye-law 1 and when considering such report shall have regard to guidelines issued in this connection by the Institute.</i></p> <p>Within the Bye-laws 'misconduct' means in respect of any Member or Registered Student: (i) failure to comply with the Laws of the Institute; or (ii) conduct resulting in any conviction (or adverse finding by, or sanction or order of, or undertaking to, any tribunal or court or other body or authority) relevant to their membership or registration with the Institute, whether or not he was a Member or Registered Student at the time of the conduct in question;</p>		<p>Ethics for Professional Accountants.</p>
7. Chartered Institute of Public Finance and Accountancy (CIPFA) – UK		
<p>CIPFA Bye-law 32A (page 28) sets out members' and registered students' duties to CIPFA in respect of providing information and cooperating with its regulatory objectives, including a duty:</p> <ul style="list-style-type: none"> • to provide all information relative to membership, practice or employment which the Institute may reasonably require. • to provide full and prompt cooperation with disciplinary and competency-related investigations and in relation to the practice assurance scheme. • to bring to the attention of the Institute facts which suggest that a member or registered student may be liable to disciplinary action. <p>Extract of Bye-law 32A - Duty to Cooperate and Inform</p> <p><i>32A Every Member, Affiliate member, Associate member and Registered Student shall provide such assistance, cooperation and information to the Institute as the Institute may require for the purpose of carrying out the provisions of the Royal Charter, Bye-Laws and Regulations of the Institute, or otherwise in pursuing the aims of the Institute, and such duty shall include but without limitation:</i></p> <p><i>a) a duty to provide all information relative to his or her membership, practice or employment which the Institute may reasonably require for such purpose;</i></p> <p><i>b) a duty where it is in the public interest to do so, to bring to the attention of the Institute any facts or matters which indicate that a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student may have become liable to disciplinary action;</i></p> <p><i>c) a duty to provide full and prompt cooperation in connection with any preliminary or other enquiries or investigations or with any disciplinary investigation in connection with any matter which is or may be considered under Bye-Law 23, a joint disciplinary scheme or statutory disciplinary scheme whether such investigation or inquiry relates to the Member, Affiliate member, Associate member or Registered Student as the case may be or to any other Member, Affiliate member, Associate member or Registered Student;</i></p>	<p>No. The duty to report is included in the bye-laws for the CIPFA, and there does not appear to be legislative backing for the bye-laws.</p> <p>The duty to report is a condition of membership of the professional body.</p>	<p>The requirement to report others who may be liable for disciplinary action is set out in <i>CIPFA Bye-laws</i>.</p> <p>The CIPFA has adopted the IESBA Code as its Standard of Professional Practice (SOPP). The SOPP applies to all members, affiliate and associate members and students and as a result, all are expected to comply with its requirements. Failure to do so could lead to action under the CIPFA disciplinary scheme.</p> <p>The CIPFA have not made any amendments to the text of the IESBA Code. There is no reference in the CIPFA SOPP about the requirement to report others who may be liable for disciplinary action.</p>

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<p>d) a duty to provide full and prompt cooperation in connection with any scheme pertaining to Members in public practice under Bye-Law 25C;</p> <p>e) a duty to comply with any further or additional duties to cooperate and inform as may be set out in regulations and any guidance issued by the Council to the extent that any such regulations and/or guidance is not inconsistent with the provisions of the Royal Charter and these Bye-Laws.</p> <p><u>Guidance by CIPFA Council: Duty to Inform (Bye-Law 32A)</u></p> <p>The CIPFA Council issued CIPFA Guidance: Duty to Inform (Bye-Law 32A) to provide guidance on the duty to assist and co-operate with any investigation and to provide information and report to CIPFA any facts or matters which may indicate that a member has become liable to disciplinary action. An extract from the guidance notes:</p> <p><i>From time to time, CIPFA Members have considered it necessary to report misconduct by a fellow Member to the Institute, for example, where a fellow Member has committed a criminal offence or has been the subject of disciplinary proceedings by their employer. Such instances are rare and in the majority of cases Members have found that they are able to refer the Institute to publicly available information concerning their fellow Members' conduct. Occasionally, issues have arisen regarding disclosure to the Institute of confidential information.</i></p> <p><i>The Institute considers that all Members should be made aware of their responsibilities in this respect and wishes to alert Members to some of the considerations that should inform their decision whether to report and considerations regarding disclosure of confidential information generally.</i></p> <p><i>Although there may be a reluctance to report the misconduct of a colleague, it is important for Members to recognise that they have a duty to the Institute and to the public at large in order to maintain the integrity of and confidence in the Institute, its Members, and the profession. The duty to co-operate and inform is not intended to turn Members of the profession into investigators or guarantors of each other's standards. This can be appreciated by considering the following examples of matters which should be reported to the Institute by a Member:</i></p> <ul style="list-style-type: none"> • a serious default on the part of the individual Member or another Member • any criminal conviction (other than a minor road traffic offence) imposed upon the individual Member or another Member in relation to which a sentence of imprisonment may be imposed • any offence committed by the individual Member or another Member which constitutes dishonesty or fraud and which may have resulted in a finding or other determination in any civil/criminal proceedings • any matter which is likely to discredit the individual Member, or another Member, the Employer, the Institute or the profession of accountancy 		

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8. Institute of Financial Accountants (IFA) – UK		
<p>IFA is a member of the IPA Group.</p> <p>IFA Bye-law 11.6 (page 14) directs that it is duty for every member, student, affiliate, member firm or contracted firm to report to IFA of any facts or matters indicating that another member, student, affiliate, member firm or contracted firm may become liable to disciplinary action. The extract for Bye-law 11.6 – Liability to report disciplinary action is set out below:</p> <p><i>11.6 It shall be for every member, student, affiliate, member firm or contracted firm to bring to the attention of the Institute any facts or matters indicating that a member, student, affiliate, member firm or contracted firm may have failed to comply with a provision of the Bye-laws and/or the IFA Regulations, or otherwise become liable to disciplinary action. For the avoidance of doubt, this provision requires a member, student or affiliate to report their own possible failure to comply or liability to disciplinary action, or that of their firm.</i></p>	<p>No. The duty to report is included in the bye-laws for the IFA, and it does not appear to have legislative backing.</p> <p>The duty to report is a condition of membership of the professional body.</p>	<p>The requirement to report others who may be liable for disciplinary action is set out in <i>IFA Bye-laws</i>.</p> <p>The IFA has adopted the IESBA Code with no amendments to the text of the IESBA Code apart from the inclusion of an Introduction from the IFA. There is no reference in the IFA Code about the requirement to report others who may be liable for disciplinary action.</p>
9. South African Institute of Chartered Accountants (SAICA)		
<p>SAICA Training Regulations (2024) set out that a duty to report to SAICA for both Trainee Accountants and Training Officers. Training officers are required to report any circumstances that may constitute ‘Punishable Conduct’ by a Trainee Accountant to SAICA. Similarly, Trainee Accountants are to report ‘Punishable Conduct’ on the part of a Training Officer to the SAICA. The relevant paragraphs in Section 30 <i>Disciplinary Process</i> are set out below:</p> <p><i>30.2. A training officer must bring to SAICA’s attention any circumstances that may constitute punishable conduct on the part of a trainee accountant, irrespective of whether or not this has led to the dismissal of the trainee accountant, in accordance with the procedures prescribed in Annexure 4 of these Regulations.</i></p> <p><i>30.5. A trainee accountant may bring to SAICA’s attention any circumstances that may constitute punishable conduct on the part of a Training Officer, in accordance with the procedures prescribed in Annexure 4 of these Regulations and SAICA’s By-law.</i></p>	<p>No. The duty to report is included in the Training Regulations for the SAICA, and it does not appear to have legislative backing.</p> <p>The duty to report is a condition of membership of the professional body.</p>	<p>Technical Staff note the duty to report relates specifically to training situations.</p> <p>The requirement to report punishable conduct is set out in the <i>SAICA Training Regulations</i>.</p> <p>The SAICA Code of Professional Conduct is based on the IESBA Code and there is no reference to the requirement to report punishable conduct of others.</p>

Table 2 – Whistleblowing protections in jurisdictions with the duty to report breaches requirements

Professional Body	Information on whistleblowing protections
New Zealand	
NZICA	<p>The Protected Disclosures (Protection of Whistleblowers) Act 2022 (PDA ACT) facilitates the disclosure and investigation of serious wrongdoing in the workplace and provides protection for employees and other workers who report concerns in New Zealand. As per the PDA Act, a discloser is entitled to protection under the Act for a protected disclosure made to their organisation or to an appropriate authority.</p> <p>Under section 25 of the PDS Act, NZICA is an “appropriate authority” as it includes the membership body of a particular profession with the power to discipline its members. Therefore, members making disclosures to NZICA would be protected from whistleblowing under the PDA Act.</p>
Canada	
CPABC	<p>Canada has discrete whistleblower protection laws at the provincial level, but they sometimes offer different types of protection with no coordination at the federal level. Therefore, it is not easy to establish if members are protected when making disclosures to CPABC.</p>
United Kingdom	
ICAEW ACCA ICAS CIMA CIPFA IFA	<p>Whistleblowing protection is available in the UK under the Public Interest Disclosure Act (PIDA) 1998.</p> <p>This legislation provides protection to "workers" making disclosures in the public interest and allows such individuals to claim compensation for victimisation following such disclosures. Further protection was afforded by The Enterprise and Regulatory Reform Act 2013 (ERRA) which came into force in July 2013.</p> <p>Under the PIDA, in order for a "worker" to be provided with protection under the legislation, a "worker" must make a "protected disclosure" to an employer, legal adviser, prescribed person or other appropriate person.</p> <p>ICAEW issued advice, following a decision in the Supreme Court in May 2014, that the definition of "worker" extends to Limited Liability Partners (LLPs). Therefore, in the UK, large accounting firms are captured within the definition of “worker” under the PIDA Act and eligible for whistleblower protections if they are made to a prescribed person (as per section 43F of the PIDA Act). Professional accounting bodies are note included on the list of prescribed persons.</p>
South Africa	
SAICA	<p>The Protected Disclosures Act 26 of 2000 (“PDA”) is the South African legislation aimed at protecting whistleblowers. The PDA makes provision for the protection of employees or workers who made a protected disclosure, placing certain obligations to employers to ensure employees are protected from any occupational detriment. Under the PDA Act, if disclosure is a protected disclosure, and the occupational detriment has been suffered as a result of making it, an employee or worker can approach any court with jurisdiction, including the Labour Court, for “appropriate relief.” The courts have wide powers to make any appropriate order which is “just and equitable in the circumstances” where an occupational detriment has occurred. It is not clear if this protection is extended when the disclosure is made to a professional accounting body.</p>