

2. (untitled)

1. From which perspective are you providing this feedback? [* Required where indicated]

Other, please specify:: Two perspectives: (1) Professional accountant in public practice and (2) standard setter

Please provide the following contact information:

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2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)

If country, please select country?

OR if a region of the world, please indicate which region:

Submitted on behalf of Members of former team for Revision of INTOSAI Code of Ethics

OR if international, please indicate by ticking the box:

3. (untitled)

B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

Yes, we think this topic must be one of the priorities, even one of the most relevant ones; it is new and needs and in-depth reflexion! The matter of "global" ownership of information turns our audit world upside down. There are several ethical implications related to these issues, mainly connected with the desirable balance between confidentiality and the "duty to report". Actually, the value of confidentiality, when overvalued, can be an obstacle to the truth and seriously undermine the trust of society and economy in the assurance that auditors should provide.

B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

This is a consequence of the first question, and, so, should be addressed from an ethical point of view. The "mixing" and ambiguity of the roles involved in these issues deserves attention, especially with regard to

what concerns the significant value of independence and objectivity.

B.3 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

The issue should be addressed.

B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

We deem it important that the concept of materiality, related to what really matters for an individual, and their family, should deserve broader consideration, so that to assist auditors in resolving ethical dilemmas.

B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

We think it is of utmost importance that ethics is not only considered a responsibility of an individual auditor, but also a responsibility of the entity they work for. To this end, we are in favour of considering ethics a joint responsibility.

B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

We think that documentation regarding ethical conflict resolution should be considered a requirement and not just guidance. So, the issue should be prioritised, and dealt with in a way that enables other professionals to understand the judgements made.

It should be also included as an element of safeguards in the work environment (see also comments in Section E).

B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

It would be necessary to revisit the concept of "familiarity threat", making it broader by considering the new meanings of the notion of "employee", mainly taking into account the new forms of delivering services in more fluid ways.

4. (untitled)

B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

It is important to report any breaches, without the option of not doing so. This should also be an element of reporting on ethics management and performance.

B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

We just have a remark regarding the first bullet. We are in favour of considering a broader concept of the term "employee", taking into account the multiple ways of delivering professional services nowadays.

B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

The assessment of the effectiveness of the revised code is a key issue. As we state in the revised INTOSAI

CoE - ISSAI 30, "having a Code of Ethics is not enough ...". This means that we should engage in post-implementation reviews, thus contributing to the updating of the Code on a regular basis.

B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?

The issue of globalisation have gained primary importance nowadays. In this light, it is important to consider inequalities and the lack of sustainability of development in various parts of the world that arise from business activities. Since the code is of global nature, the global perspective of the public interest should be taken into account.

Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.

Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).

1. B.1 Trends and developments in technology and innovation
2. B.2 Emerging or newer models of service delivery
3. B.13 Meaning of public interest in the global context
4. B.6 Materiality
5. B.10 Breach of the Code
6. B.5 Tax planning and related services

5. (untitled)

C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.

Raising awareness on ethics related matters is one of the main requirements of the revised INTOSAI Code of Ethics ISSAI 30. We agree with all these proposals.

C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.

6. (untitled)

D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.

The development of an e-code would represent excellent evolution.

7. (untitled)

Section E: Any Other Strategic Matters

E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.

1. Ethical duties concern individual auditors, and a firm as a whole as well. Ethical behaviour of staff is also influenced by the environment they work in. So each firm should be held responsible for establishing an ethics management system for their staff. The current IESBA CoE comprises examples of safeguards in the work environment, but there is no general requirement for the firm to develop and maintain such a system. INTOSAI in its current (rev. 2016) CoE has a special section dedicated to the ethics management system of the organisation that is responsible for creating the work environment in which ethical principles are followed. Issues such as documentation requirements and application material could be dealt with under such a requirement.

Such system should be regularly monitored and information gathered in this way should be used to regularly evaluate, update and improve ethics policies. Relevant stakeholders should be reported on these evaluations (for example in annual performance reports).

2. Ethical principles should also include the issue of transparency. While working on the revision of INTOSAI CoE, we received many comments that transparency should not be ignored and even elevated to the level of value/principle – which we have finally done. While understanding the need of confidentiality in relation to the information on the clients, the need of transparency should be emphasised, too.

Transparency should be provided in two dimensions: in communication with the client during the audit engagement, and simultaneously – general ethics management and performance in the firm, as already indicated in the comment above (see item 1).

We have also included comments for some of the priorities that we did not prioritise 1-6, as we consider them important, too.

8. (untitled)

3. Please confirm that you have completed all your responses?

Yes