

AFIAAR Member Profile 2025: -

<b>1.Jurisdiction</b>	<b>1.1 Insert the name of the jurisdiction in English:</b>  <b>Namibia</b>
<b>2.Member</b>	<b>2.1 Insert the name of the AFIAAR Member, both in English and the in the local language:</b>  Public Accountants' and Auditors' Board Namibia
	<b>2.2 include relevant contact information, including address, telephone numbers, email and a link to the Member's website:</b>  <b>20 Nachtigal Street, Ausspännplatz, Windhoek Namibia</b> <b>PO Box 11931, Windhoek</b> <b>Tel: 083 7272500</b> <b>Secretariat@paab.com.na</b>
	<b>2.3 include the basis for establishment of the Member, as well as the legislation or regulations which provide the Member the authority/mandate with respect to accounting and auditing regulation. Please describe with an appropriate level of detail the mission and responsibilities of the Member with respect to accounting auditing regulation:</b>  <b>Member establishment: The PAAB is established by the regulatory requirements of Public Accountants and Auditors Act 51 of 1951 (Amended). The Act provides for the establishment of the PAAB, for the registration of public accountants and auditors, for the regulation of the training of public accountants and auditors, and for other incidental matters.</b>  <b>Mission of the PAAB:</b> <b>The mission of the PAAB is to protect the interest of the public and enhance investor confidence in Namibia through the provision of regulatory oversight of the public accounting and auditing profession in accordance with internationally recognized standards and processes. The responsibility of the PAAB currently involves registration and regulation of the auditors in Namibia. Although the PAAB's mission</b>

	<p>includes the public accountants the Act does not provide for registration and regulation of accountants as currently is.✓</p> <p><b>2.4 Please indicate whether the Member has responsibility for the following tasks within the area of Audit Oversight:</b></p> <p>Licensing <input checked="" type="checkbox"/>✓</p> <p>Registration <input checked="" type="checkbox"/>✓</p> <p>Audit and/or Ethics Standards Setting <input checked="" type="checkbox"/>✓</p> <p>Permanent Education / Continuous Training of Auditors <input checked="" type="checkbox"/>✓</p> <p>Inspection <input checked="" type="checkbox"/>✓</p> <p>Enforcement <input checked="" type="checkbox"/>✓</p> <p>Accounting and Sustainability Standards Setting <input checked="" type="checkbox"/>✓</p> <p>Review of Financial Statements <input type="checkbox"/></p> <p>Oversight over professional bodies <input type="checkbox"/></p> <p>Other: _____</p>
<p><b>3. Governing body composition, members and the process of appointing members</b></p>	<p><b>3.1 Describe with an appropriate level of detail the current composition and process of appointment of the Member's governing body, including, where possible, the names, the organization they represent (if any) and brief backgrounds of the governing body members, or provide a link to a page on your website where this information is provided.</b></p> <p><b>Process of appointment:</b> The board consists of ten members appointed by the Minister of Finance. An auditor general, four members in public service, a senior lecturer in the accounting department at the university in Namibia and four members nominated by the PAO institute in Namibia which at the moment is the Institute of Chartered Accountants in Namibia.</p> <p><b>Current composition of the governing body:</b> Etuna Kandjeke (Chair person) – Auditor General Lorna Celliers (Vice Chair person) – Institute appointee Arlington Matenda – Chief Financial Officer Standard Bank Namibia, institute appointee John Mandy – Institute appointee Kavari Vemunjengua – Public Service Graciana – Institute appointee</p> <p><b>Current 4 Vacancy on the governing board of the PAAB.</b></p>

	<p><b>3.2 What are the eligibility criteria / requirements and composition requirements for the members of the governing body? E.g. Does national legislation require representatives on the governing body from certain organizations, or with specific experience, etc.</b></p> <p>Legislation requires: An auditor general, four members in public service, a senior lecturer in the accounting department at the university in Namibia and four members nominated by the PAO institute in Namibia which at the moment is the Institute of Chartered Accountants in Namibia.</p> <p><b>3.3 Is there a restriction or recusal process that is applicable to members of the governing body of the Member who are current or former auditors/practitioners?</b></p> <p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>Does this include a “cooling-off” period for former auditors?</p> <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If yes to either of the above, please describe:</p>
<p><b>4. Independence</b></p>	<p><b>4.1 Please describe the national independence requirements for the governing body and its members, and legal or regulatory requirements/provisions in place that safeguard their independence from the audit profession.</b></p> <ul style="list-style-type: none"> <li>Only 4 of the 10 governing body members are appointed by the professional institute that represents audit firms, partners and accountants. This means that while the profession has input, it is in the minority. The majority (60%) of the board is composed of independent members who are not tied to the profession. This prevents dominance by vested interests and reduces the risk of regulatory capture.</li> <li>The board charter, signed by every member, explicitly requires that all board members act independently of the profession and in the public interest. This ensures that even the four profession-appointed members cannot act purely as representatives of audit firms, but must uphold independence as a duty.</li> <li>A new bill expected to be promulgated in 2026, removes non-independent members from the governing body.</li> </ul>

	<p><b>Are employees of the Member covered by the same or separate set of independence requirements?</b>  <input type="checkbox"/> Same set of requirements ✓ <input type="checkbox"/> Different set of requirements</p> <p><b>If there are separate independence requirements for employees, please describe:</b></p> <hr/> <p><b>4.2 Are there any additional safeguards in place that provide for the Member's overall independence from the audit profession? E.g. through the appointment process, specific Board actions, etc.</b></p> <p>Yes <input type="checkbox"/>      No <input type="checkbox"/></p> <p><b>If yes, please describe:</b></p> <ul style="list-style-type: none"> <li>• Section 3(1) of the Act provides that all ten members of the board are appointed by the Minister. This mechanism enhances independence by ensuring that the composition of the governing body is determined by a public authority rather than by the profession itself. Ministerial approval of appointments reduces the risk of regulatory capture and aligns the governance of the PAAB with the public interest mandate under which it operates.</li> <li>• Current legislation a 1951 Act, does not provide a cool-off period. However, the new draft legislation requires a cooling off period for a former registered practitioner of three years, before being considered for any appointment.</li> </ul>
<p><b>5. Funding Arrangements</b></p>	<p><b>5.1 Describe the main funding arrangements of the Member, including the setting and approval of the budget:</b></p> <p>The organisations main funding is through the Government budget as a body of the Ministry of Finance.  The PAA operational team prepares budget for the secretariat based on operational needs, strategic plans and activities of the secretariat. The budget is presented to the board of directors at PAA for approval after which it is presented to the Minister of Finance.</p>

	<p><b>After discussions with the minister of Finance, the budget is presented by the Minister of Finance to the Namibian Parliament as part of the National Budget of Namibia .</b></p> <hr/> <p><b>5.2 Is the funding free from undue influence by the profession?</b></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p><b>Please describe with an appropriate level of detail the safeguards in place to prevent undue influence by the profession:</b></p> <p>Only about 40% of the income of the PAAB is funded through registration and trainee fees and membership fees. This safeguards the organisation from undue influence by the profession. The organisation does not run through proceeds from the profession.</p> <hr/> <p><b>5.3 Which of the categories below represents the funding regime of the oversight body?</b></p> <p>a) State funding <input type="checkbox"/>  b) Fees levied directly on auditors/audit firms <input type="checkbox"/>  c) Fees levied on professional organisations <input type="checkbox"/>  d) a) and b) <input checked="" type="checkbox"/>  e) a) and c) <input type="checkbox"/>  f) a), b) and c) <input type="checkbox"/>  g) Other <input type="checkbox"/> Provide details:</p>
<p><b>6.Audit Market</b></p>	<p><b>6.1 Provide the number of audit firms subject to inspections. Include an indication of the number of public interest audits (PIEs) and other audits that fall under the Member's oversight or mandate.</b></p> <p><b>All PAAB registered audit firms regardless of the status of their audit, (PIEs or non-PIEs), are subject to a three-year circle inspection conducted by the regulator. The focus of any scheduled inspection prioritizes public interest.</b></p> <hr/> <p><b>6.2 Please describe the sizes (in terms of revenue / number of listed entity clients / number of partners and audit staff / etc. – whichever measure is commonly used and available in your jurisdiction) and market shares of each of the largest 6 audit firms in the Member's jurisdiction.</b></p>

<b>7, Inspection/Audit Quality Review System</b>	<p><b>7.1 Does the Member have the responsibility for recurring inspections of audit firms undertaking audits of public interest entities (PIEs)?</b></p> <p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p><u>Additional information</u></p> <ul style="list-style-type: none"> <li>Recurring inspections are mandatory for all audit firms performing audits of either PIEs or non-PIEs.</li> <li>Every audit firm referred to above is subject to an inspection at least once in a three year rolling cycle.</li> </ul> <p>Such frequency of inspections equally applies to individual registered auditors as well.</p>
	<p><b>7.2 Is this responsibility undertaken directly or through oversight of inspection conducted by another organisation?</b></p> <p>Directly <input checked="" type="checkbox"/> Through Oversight <input type="checkbox"/></p> <p>If directly, please describe the responsibility, including the follow-up and reporting process, and the regulatory measures available to be taken as a result of inspections (if described in Question 15 Enforcement, please reference that section for details on such measures).</p> <p><u>Responsibility for inspections</u></p> <ul style="list-style-type: none"> <li>Our inspections mandate is derived from Section 21(1)(h) of the Public Accountants and Auditors Act, 51 of 1951 (as amended).</li> <li>We have a responsibility to perform inspections for all registered audit firms and individual registered auditors without exceptions.</li> <li>Such inspections occur at least once in any given three year rolling cycle.</li> <li>We have adopted a mixed inspection approach i.e. a combination of risk based and cycle based inspections. This is in line with IFAC's SMO 1.29. The risk based approach is also in line with IFIAR's Core Principle 9.</li> </ul> <p><u>Follow up process</u></p> <ul style="list-style-type: none"> <li>Where a registered audit firm or registered individual auditor fails to attain a satisfactory review outcome, a follow up inspection is performed in 12 months' time following the initial review.</li> </ul>



# AFIAAR

African Forum of Independent  
Accounting and Auditing Regulators

- The purpose of the follow up inspection is assess if the registered audit firm or registered individual auditor has managed to address prior deficiencies picked up during a prior inspection exercise.
- The scope of follow up inspections is limited compared to fresh cycle inspections.
- Where a registered audit firm or registered individual auditor fails a follow up inspection, such registered audit firm or registered individual auditor shall be subject to either yet another follow up visit or investigation and enforcement process depending on the magnitude and areas of failure

#### Reporting process

- On the last day of the every inspection exercise a registered audit firm or registered individual auditor is issued with a draft inspection report with findings (if any).
- Such findings are discussed as part of the close-out meeting and we afford the registered audit firms or registered individual auditors five working days to provide their written submissions in response to the findings.
- Upon receipt of the written submissions referred to above, we provide our clearance comments before sending the reports to the moderator within 5 working days of receipt of written submissions.
- The moderator reviews the reports, ensuring that the findings are properly worded and that the findings are appropriately rated in light of our rating criteria. The moderator also removes confidential registered audit firm, registered individual auditor and client information from the reports without tempering with the context of the findings and written submissions. This ensures that the reports are tabled by the Quality Assurance Committee on an anonymous basis.
- Registered audit firm and registered individual auditor names are replaced by unique numbers.
- Thereafter, the moderator sends the reports to the Quality Assurance Committee for consideration and evaluation.
- The Quality Assurance Committee reserves a final say on the outcome of the inspection.
- Once the Quality Assurance Committee makes a decision, the final reports accompanied with feedback letters are

then send back to the registered audit firm and registered individual auditors.

- If the registered audit firm and registered individual auditor is not happy with the decision of the Quality Assurance Committee, they have 6 weeks from date of receipt of the feedback to submit reconsideration requests.
- The reconsideration will be tabled at the next available meeting. Such reconsideration should be based on information that was available by the time of the review, but not considered by the Inspectors.
- Only one reconsideration is permitted.
- On an annual basis we compile and publish an annual inspections report where we communicate:
  - Common inspections findings
  - Summary of good practices identified
  - Activities undertaken, or to be undertaken by the Inspections department during the year or subsequent years respectively
  - Any other pertinent inspections related matters
- We also hold an annual inspections workshop where we target members of the profession regarding the above.

#### Regulatory measures

- Where a registered audit firm or registered individual auditor fails an initial or follow up inspection, such registered audit firm or registered individual auditor shall be subject to either yet another follow up visit or investigation and enforcement process depending on the magnitude and areas of failure.
- The purpose of the investigation is to establish whether there were instances of improper conduct or not.

If charged with improper conduct, the registered audit firm or registered individual auditor shall be subject to at least one of many sanctions contained in our disciplinary rules

If through oversight of another organisation, please describe with an appropriate level of detail the other organization, its relation to the Member, its role, and the arrangements for oversight by the Member:

Not applicable.



	<p><b>7.3 Please describe with an appropriate level of detail the requirements and practices regarding the frequency of inspections:</b></p> <ul style="list-style-type: none"> <li>• Refer to responses under 7.2 above.</li> </ul> <p><b>7.4 Does the Member have its own inspection staff, use reviewers from the professional body or sub-contract to third parties, independent contractors, etc. for the conduct of inspections? Please tick the boxes that apply: (multiple responses allowed) Note that there is no need to tick a box if non-employee reviewers are used very occasionally and are not a core staffing approach.</b></p> <p> <input type="checkbox"/> Employees of the Member ✓      <input type="checkbox"/> Professional body  <input type="checkbox"/> Third Parties ✓      <input type="checkbox"/> Other         </p> <p><b>Please explain below:</b></p> <ul style="list-style-type: none"> <li>• We make use of in-house personnel for the majority of our inspections.</li> <li>• However, should the in-house personnel be insufficient to perform an inspection as at bigger firm, we make use of Independent Inspection Consultants.</li> <li>• We have formal agreements with such Consultants.</li> <li>• Such Consultants have the necessary skills, knowledge, experience and qualifications to perform the inspections assigned to them.</li> </ul> <p>We take full responsibility for the work performed by such third party Consultants.</p>
<p><b>8. Licensing</b></p>	<p><b>8.1 If the Member has the responsibility for Licensing of auditing firms, please indicate whether this responsibility is undertaken directly or through oversight of Licensing conducted by another organisation?</b></p> <p> <input type="checkbox"/> Directly      <input type="checkbox"/> Through Oversight         </p> <p><b>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</b></p> <p><b>If through oversight, please indicate the name of the other organisation and its composition. Also, give a description of the</b></p>

	<p>powers of the other organisation and procedure applied, as well as the role of the Member in these procedures.</p>
<b>9. Registration</b>	<p>9.1 If the Member has the responsibility for Registration of individual audit practitioners, please indicate whether this responsibility is undertaken directly or through oversight of Registration conducted by another organisation?</p> <p> <input type="checkbox"/> Directly ✓         <input type="checkbox"/> Through Oversight       </p> <p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>The Board registers individual audit practitioners in terms of Section 23 of the Public Accountants' and Auditors' Act 51 of 1951 (as amended). For an individual to be registered with the Board one must meet the following requirements:</p> <ol style="list-style-type: none"> <li>1. Not be less than 21 years of age</li> <li>2. Be ordinarily resident in Namibia</li> <li>3. Has passed the final professional examinations recognised by the PAAB, i.e. ACCA P7 (Advanced Audit &amp; Assurance), PAAB Professional Practice Examination or ICAN Assessment of Professional Competence (APC).</li> <li>4. Have served under articles of clerkship for the prescribed period at a PAAB registered training office</li> <li>5. Be a member in good standing of a professional body in Namibia recognised by the PAAB i.e. ICAN and ACCA</li> <li>6. Have completed the Audit Development Programme (ADP) if candidate has completed ACCA or APC examination.</li> </ol> <p>An application received with the necessary supporting documentation is reviewed by Secretariat and if requirements are met, the PAAB Education Committee (EDCOM) gives the final approval.</p> <p>If through oversight, please indicate the name of the other organisation and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the powers of the other organisation and procedure applied, as well as the role of the Member in these procedures.</p>

<p><b>10. Auditing and Ethics Standards Setting</b></p>	<p><b>10.1 If the Member has the responsibility for Audit and/or Ethics Standard Setting, please indicate whether this responsibility is undertaken directly or through oversight of Audit and/or Ethics Standard Setting conducted by another organisation?</b></p> <p><input type="checkbox"/> Directly <input checked="" type="checkbox"/> Through Oversight ✓</p> <p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organisation and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the powers of the other organisation and procedures applied, as well as the role of the Member in these procedures.</p> <p><b>Current legal framework:</b></p> <ul style="list-style-type: none"> <li><b>Schedule 4 of the Companies Act mandates the Institute of Chartered Accountants of Namibia (ICAN), as a Professional Accountancy Organisation (PAO), to issue accounting and auditing standards. As a result, the PAAB currently undertakes standard setting in collaboration with ICAN, to comply with the law while ensuring standards are in line with international best practice.</b></li> </ul> <p><b>Future framework under the new AA Bill:</b></p> <ul style="list-style-type: none"> <li><b>The forthcoming Auditing and Accounting Bill (AA Bill) will transfer full standard-setting powers to the PAAB, removing any formal reliance on ICAN. This will reinforce PAAB's ability to act as an independent regulator, while still engaging with the profession through consultative processes.</b></li> </ul>
<p><b>11. Accounting and Sustainability Reporting Standards setting</b></p>	<p><b>11.1 If the Member has the responsibility for Accounting and/or Sustainability Standard Setting, please indicate whether this responsibility is undertaken directly or through oversight of Accounting and/or Sustainability Standards Setting conducted by another organisation.</b></p> <p><input type="checkbox"/> Directly <input checked="" type="checkbox"/> Through Oversight ✓</p>

	<p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organisation and its composition. Also, give a description of the powers of the other organisation and procedures applied, as well as the role of the Member in these procedures.</p> <p><b>Current legal framework:</b></p> <ul style="list-style-type: none"> <li>• <b>Schedule 4 of the Companies Act mandates the Institute of Chartered Accountants of Namibia (ICAN), as a Professional Accountancy Organisation (PAO), to issue accounting and auditing standards. As a result, the PAAB currently undertakes standard setting in collaboration with ICAN, to comply with the law while ensuring standards are in line with international best practice.</b></li> </ul> <p><b>Future framework under the new AA Bill:</b></p> <ul style="list-style-type: none"> <li>• <b>The forthcoming Auditing and Accounting Bill (AA Bill) will transfer full standard-setting powers to the PAAB, removing any formal reliance on ICAN. This will reinforce PAAB's ability to act as an independent regulator, while still engaging with the profession through consultative processes.</b></li> </ul>
<p><b>12. Public Sector Accounting Standards Setting</b></p>	<p><b>12.1 If the Member has the responsibility for Public Sector Accounting Standards Setting, please indicate whether this responsibility is undertaken directly or through oversight of Public Sector Accounting Standards Setting conducted by another organisation?</b></p> <p><input type="checkbox"/> Directly <input checked="" type="checkbox"/> Through Oversight✓</p> <p>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</p> <p>If through oversight, please indicate the name of the other organisation and its composition. Also, give a description of the powers of the other organisation and procedures applied, as well as the role of the Member in these procedures.</p>

	<p><b>Current legal framework:</b></p> <ul style="list-style-type: none"> <li>• <b>Schedule 4 of the Companies Act mandates the Institute of Chartered Accountants of Namibia (ICAN), as a Professional Accountancy Organisation (PAO), to issue accounting and auditing standards. As a result, the PAAB currently undertakes standard setting in collaboration with ICAN, to comply with the law while ensuring standards are in line with international best practice.</b></li> </ul> <p><b>Future framework under the new AA Bill:</b></p> <ul style="list-style-type: none"> <li>• <b>The forthcoming Auditing and Accounting Bill (AA Bill) will transfer full standard-setting powers to the PAAB, removing any formal reliance on ICAN. This will reinforce PAAB's ability to act as an independent regulator, while still engaging with the profession through consultative processes.</b></li> </ul>
<p><b>13. Permanent Education/Continuous Training of Auditors</b></p>	<p><b>13.1 If the Member has the responsibility for Permanent Education / Continuous Training of Auditors, please indicate whether this responsibility is undertaken directly or through oversight of Permanent Education / Continuous Training of Auditors conducted by another organisation?</b></p> <p><input type="checkbox"/> Directly <input checked="" type="checkbox"/> Through Oversight</p> <p><b>If directly, please describe the responsibility, including any changes, with an appropriate level of detail.</b>  <b>In terms Section 21(1)(c) of the Public Accountants' and Auditors' Act 51 of 1951 (as amended) the Board shall have the power to regulate service under articles of clerkship. In addition in terms of Section 10 of the Act, the Education Committee (EDCOM) was established to ensure that persons who qualify to be registered as Public Accountants and Auditors undertake the necessary training and acquire the required work experience in order to meet the prescribed levels of technical and professional competence.</b></p> <p><b>If through oversight, please indicate the name of the other organisation and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a</b></p>

	description of the powers of the other organisation and procedures applied, as well as the role of the Member in these procedures.
<b>14. Oversight and Accreditation of Professional Accountancy Bodies</b>	<p><b>14.1</b> If the Member has the responsibility for Oversight and Accreditation of Professional Accountancy Bodies, please describe with an appropriate level of detail:</p> <p>Currently the PAAB is not responsible with the accreditation of professional bodies. However the anticipated AA Bill will give the PAAB power to carry out this mandate.</p>
<b>15. Enforcement</b>	<p><b>15.1</b> If the Member has the responsibility for Enforcement, please indicate whether this responsibility is undertaken directly or through referral to other organisation(s)?</p> <p><input type="checkbox"/> Directly <input checked="" type="checkbox"/> Through Referral</p> <p>If directly, please describe the responsibility and procedures applied (including investigations, disciplinary actions or sanctions), as well as the reporting process for disciplinary action.</p> <p>The PAAB receives complaints, including affidavits, regarding suspected misconduct by registered auditors or individuals claiming to be such without authorization. Referral of cases can be received internally through the inspections office.</p> <p>Jurisdiction is strictly limited to registered practitioners, and the Board doesn't award compensation it only imposes disciplinary outcomes.</p> <p>The Board's Investigations Committee (ICOM) is mandated to inquire into and handle complaints, breaches of the PAAB's Code of Conduct, and violations under Sections 27 and 28 of the PAA Act, the IFAC Code of Conduct, and PAAB's own Disciplinary Rules.</p> <p>The Investigations Committee reviews complaints, gathers evidence, and makes recommendations to the Board, which retains discretion to either accept them, conduct further inquiries, or refer the matter back to the Committee for more investigation</p>

	<p><b>Matters with sufficient grounds are referred to the Disciplinary Committee, which adjudicates independently and may impose sanctions ranging from reprimands to deregistration.</b></p> <p>If through referral, please indicate the name of the other organisation(s) and its composition (i.e. whether practitioners from the audit profession are involved in decision-making). Also, give a description of the enforcement powers of the other organisation and procedures applied, as well as the role of the Member in these procedures.</p>
<p><b>16. Other responsibilities in audit oversight and auditing regulation</b></p>	<p><b>16.1</b> If the Member has the responsibility for other tasks within the area of Audit Oversight or Audit Regulation, please describe with an appropriate level of detail:</p> <p>N/A</p>
<p><b>17. Other responsibilities of the member outside the area of accounting and auditing regulations</b></p>	<p><b>17.1</b> Please describe with an appropriate level of detail, the responsibility of the Member for tasks outside the area of audit oversight or audit regulation such as supervision of financial reporting or securities regulation or filing of financial statements.</p> <p>N/A</p>
<p><b>18. Member update for public information (if any)</b></p>	<p><b>15.1</b> Are there any major news, activities, events or updates (on audit matters, the Member's organisation, the governing legislation or the authority/responsibilities) that you wish to keep the public informed of since completing last year's Member Profile?</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If yes, please describe these changes with an appropriate level of detail:</p>