



Practical prompt checklist for identifying ethical threats.

This checklist is designed to help professional accountants identify possible threats to compliance with the fundamental principles in real situations. It should be used alongside the Code, relevant legal and regulatory requirements, internal policies, and professional judgement.

It provides practical prompt checklist to help identify threat indicators and consider whether further review, safeguards, consultation, escalation, or documentation is needed.

Select **Yes** ☐ or **No** ☐ against each question.

A single **Yes** may indicate a threat that needs further review, safeguards, consultation, escalation, or documentation.

The checklist is a prompt tool – not a substitute for applying the conceptual framework.

Where the matter specifically involves AI use affecting judgement, evidence, reliance or accountability, see also our [practical prompt checklist for AI use](#).

1. Technology use and reliance

Question	Yes	No
Do I not fully understand how the tool or system produced this output?	☐	☐
Have I failed to check the output against source material, professional guidance, or other evidence?	☐	☐
If the answer looks plausible, but cannot be clearly explained and defended?	☐	☐
Am I relying on the tool instead of applying my own judgement and scepticism?	☐	☐
Is there a risk of bias, inconsistency, or unexplained variation in the output?	☐	☐
Are there confidentiality, privacy, or data-use concerns in the way the tool is being used?	☐	☐
Is human accountability for the final decision unclear?	☐	☐
Do I need to retest, challenge, or verify this output before using it further?	☐	☐

If yes: verify the output, test the basis for the result, and ensure clear human accountability for the final decision.



2. Leadership and culture

Question	Yes	No
Is this issue being shaped by pressure to conform rather than open challenge?	☐	☐
Are leaders' actions inconsistent with stated values or expected ethical behaviour?	☐	☐
Might people feel unsafe raising concerns or questioning decisions?	☐	☐
Are commercial, reputational, or performance pressures overriding sound judgement?	☐	☐
Is this becoming a tick-box or image-management exercise rather than a genuine ethical response?	☐	☐
Would I be uncomfortable if this approach were openly explained to colleagues, regulators, or other stakeholders?	☐	☐
Are stronger accountability, challenge, or speaking-up routes needed here?	☐	☐

If yes: identify the risk, consider safeguards, and document or escalate as needed.

3. Pressure, speaking up, and independence of judgement

Question	Yes	No
Am I being pressured to move faster, challenge less, approve something, or stay silent?	☐	☐
Could the source of pressure affect my objectivity or willingness to speak up?	☐	☐
Would I make a different decision if hierarchy, time pressure, or personal consequences were removed?	☐	☐
Am I being asked to rely on something that I have not adequately checked?	☐	☐
Am I hesitating to raise a concern because of fear of repercussions?	☐	☐
Do I need an independent view, consultation, or escalation route before proceeding?	☐	☐
Should I document the request, the pressure applied, and the action taken?	☐	☐

If yes: identify the risk, consider safeguards, and document or escalate as needed.

4. Misconduct, conflicts of interest, and fraud risk

Question	Yes	No
Could a personal, financial, organisational, or client interest be affecting judgement?	☐	☐
Am I too close to the issue or the individuals involved to assess it objectively?	☐	☐
Are there signs of concealment, misleading information, unusual behaviour, or questionable conduct?	☐	☐
Could someone benefit personally from the position being taken?	☐	☐
Are disclosure, recusal, independent review, or reassignment necessary?	☐	☐
Does the matter require a formal reporting route rather than informal discussion?	☐	☐
Should I record the conflict features, options considered, and rationale for action?	☐	☐

If yes: identify the risk, consider safeguards, and document or escalate as needed.

5. Sustainability, greenwashing, and reporting integrity

Question	Yes	No
Could the information overstate progress or understate risk?	☐	☐
Are material facts, assumptions, metrics, or impacts missing or obscured?	☐	☐
Does what is being reported fail to align with the activity or evidence I can see?	☐	☐
Am I being asked to be associated with statements that may be misleading?	☐	☐
Do I not have enough technical knowledge or evidence to stand over the information?	☐	☐
If external or specialist input is being used, can I not critically appraise it?	☐	☐
Is this becoming a tick-box exercise rather than fair and supportable reporting?	☐	☐
Do I need to ask further questions to test validity, completeness, and comparability?	☐	☐

If yes: identify the risk, consider safeguards, and document or escalate as needed.

6. External pressure and competing demands

Question	Yes	No
Are external pressures such as market stress, regulation, or technology change shaping this decision?	☐	☐
Is urgency being used to justify weaker checks, lower-quality evidence, or bypassing normal safeguards?	☐	☐
Are there external triggers that could significantly increase the risk of a poor outcome?	☐	☐
Does the proposed response fail to align with governance, strategy, or risk appetite?	☐	☐
Will the mitigation be difficult to monitor, adapt, or embed into future practice?	☐	☐
Do I need to step back and consider the wider stakeholder, timing, or risk implications?	☐	☐
Should this case be documented so the organisation can learn from it?	☐	☐

If yes: identify the risk, consider safeguards, and document or escalate as needed.

What to do next

If one or more answers are Yes, consider the following:

- Have I verified the facts and sought sufficient evidence?
- Have I applied professional scepticism and tested whether bias or pressure is affecting judgement?
- Do I need safeguards, consultation, or independent review?
- Should I escalate or report the matter?
- Have I documented the issue, my judgement, and the reasons for the action taken?