



**Australian Government**  
**Auditing and Assurance Standards Board**

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13 October 2015

Ms Kathleen Healy  
Technical Director  
International Auditing and Assurance Standards Board  
International Federation of Accountants  
529 5th Avenue, 6<sup>th</sup> Floor  
New York, New York 10017 USA

Dear Kathleen,

**AUASB Submission on**  
***Proposed Amendments to the IAASB's International Standards - Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations***

The Australian Auditing and Assurance Standards Board (AUASB) is pleased to have the opportunity to comment on the IAASB's exposure draft (ED) on *Proposed Amendments to the IAASB's International Standards - Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations*.

The AUASB is supportive of the IAASB's proposed amendments to the various international standards as listed in the explanatory memorandum in response to the International Ethics Standards Board for Accountants (IESBA's) May 2015 Re-Exposure Draft, *Responding to Non-Compliance with Laws and Regulations* (NOCLAR). The AUASB is supportive, that the effective date of the IAASB's international standards will be aligned with the IESBA NOCLAR standards effective date, which will be determined in due course.

The AUASB recommends that, as part of the IAASB's communications on the issuance of the amended standards, the IAASB clarifies that there are no fundamental changes to the auditor's responsibilities in relation to NOCLAR that are imposed by the requirements of the revised ISA 250 *Consideration of Laws and Regulations in an Audit of Financial Statements*.

Should you have any queries regarding this AUASB submission, please do not hesitate to contact either myself [rmifsud@auasb.gov.au](mailto:rmifsud@auasb.gov.au) or Rene Herman, Senior Project Manager [rherman@auasb.gov.au](mailto:rherman@auasb.gov.au).

Yours sincerely,



Richard Mifsud  
Executive Director