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Your Ref: Comment letter on Proposed Amendments to the IAASB's International Standards
- Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations

Dear Sir.

Thank you for giving us the opportunity to comment on your Proposed Amendments to the IAASB's International Standards: Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations.

I strongly agree that we should address the inconsistencies in the approach to identifying and dealing with instances of non-compliance with laws and regulations (NOCLAR) or suspected NOCLAR in complying with ISA 250 and other International Standards, including the scope of laws and regulations to be considered, when the IESBA Code also applies if the NOCLAR proposals are finalized as in the Re-Exposure Draft (ED). The IESBA Code applies to all professional accountants, including auditors, and so it is necessary to avoid inconsistencies in approach regarding NOCLAR. Furthermore, the proposed amendment will more clearly articulate the public interest role that auditors fulfil, for example by referring to their additional responsibilities under relevant ethical requirements regarding an entity's non-compliance with laws and regulations.

In answer to your specific question, I believe that the proposed limited amendments are sufficient to resolve actual or perceived inconsistencies of approach or to clarify and emphasize key aspects of the NOCLAR proposals in the IAASB's International Standards.

Please note that the comments expressed herein are solely my personal views

Yours faithfully

C.R. Barnard

Chris Barnard