

October 21, 2015

The Chairman  
International Auditing and Assurance Standards Board  
International Federation of Accountants  
529 5<sup>th</sup> Avenue, 6<sup>th</sup> Floor  
New York  
New York 10017  
United States of America

Via Online Submission

Dear Mr Arnold Schilder

**COMMENTS ON IAASB EXPOSURE DRAFT, *RESPONDING TO NON-COMPLIANCE  
OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS***

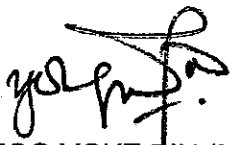
We thank you for the opportunity to comment on IAASB Exposure Draft, *Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations*.

In this regard, we are pleased to attach the Institute's comments as set out in Appendix I for your consideration.

Please do not hesitate to contact the undersigned or the Institute's Senior Technical Manager, Ms Hoh Kim Hyan, at +603-2698 9622 should you require any clarification.

Thank you.

Yours faithfully



FOO YOKE PIN (Mr)  
Executive Director

**THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**  
**(INSTITUT AKAUNTAN AWAM BERTAULIAH MALAYSIA)**

**International Auditing and Assurance Standards Board**

***Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations***

**Questionnaire**

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The IAASB welcomes comments on all matters addressed in the exposure draft. Comments are most helpful when they refer to specific paragraphs, include the reasons for the comments, and, where appropriate, make specific suggestions for any proposed changes to wording. When a respondent agrees with proposals in this exposure draft, it will be helpful for the IAASB to be made aware of this view.

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**Question 1**

Whether respondents believe 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.

**MICPA's Comments:**

The Institute agrees 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.

**Questions 2**

The impact, if any, of the proposed limited amendments in jurisdictions that have not adopted, or do not plan to adopt, the IESBA code. For example, would any of the changes to the IAASB's International Standards be deemed incompatible with the relevant ethical requirements that would apply in those jurisdictions?

**MICPA's Comments:**

Not applicable as the IESBA Code is adopted in Malaysia.