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Technical Director
International Auditing and Assurance Standards Board
545 Fifth Avenue
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Submitted electronically via IAASB website

SAICA submission on Proposed Amendments to the IAASB's International Standards, Responding to Non-Compliance or Suspected Non-Compliance with Laws and Regulations

The proposed *limited changes* to the identified IAASB International Standards are in response to the project of the IESBA to introduce changes to the IESBA Code of Ethics (the Code) in relation to a professional accountant responding to non-compliance or suspected non-compliance with laws and regulations (NOCLAR).

The developments around the Code are particularly significant in the context that the proposed changes extend to all professional accountants; those in practice and those in business. Chartered Accountants (SA)s are active in all of these areas. In this context SAICA has submitted a comment letter, dated 4 September 2015, to the IESBA on its May 2015 Re-Exposure Draft.

In considering our comments on the IAASB Exposure Draft, *Responding to non-compliance or suspected non-compliance with laws and regulations*, we recognise that the proposed limited changes are intended to ensure that the International Standards concerned can continue to be applied together and consistently with the IESBA Code of Ethics. To this extent the changes affect SAICA members in practice. Therefore, we took the decision to participate in the Task Group that was set up by the Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (IRBA) (i.e. the regulator of registered auditors, and the audit and assurance standards setter in South Africa).

Our comments are encapsulated in the IRBA comment letter as submitted to the IAASB, and we will not submit a separate comment letter.

We thank you for the opportunity to provide comment on this exposure draft.

Yours sincerely

Signed electronically

Willie Botha
Senior Executive: Assurance and Practice