

Meeting: IAASB / IESBA Consultative Advisory Group
Meeting Location: Paris, France
Meeting Dates: March 8, 2016

Agenda Item J1

Responding to Non-Compliance with Laws and Regulations (NOCLAR)

Introduction

1. The International Ethics Standards Board for Accountants' (IESBA's) Re-Exposure Draft, [Responding to Non-Compliance with Laws and Regulations](#), was released in May 2015.
2. Related, the International Auditing and Assurance Standards Board's (IAASB's) Exposure Draft, [Responding to Non-Compliance or Suspected Non-Compliance with Laws or Regulations](#), was released in July 2015.
3. The status and timeline for each board's project are set out in Agenda Items J1-A and J1-B.

Approach to Joint CAG Discussion

4. The session is divided in two parts:
 - (a) Presentation of the matters for consideration with respect to the IESBA proposals (about 75 minutes); and
 - (b) Presentation of the matters for consideration with respect to the IAASB proposals (about 45 minutes).