



1800 Gateway Drive, Ste 200  
San Mateo CA 94404-4072  
(800) 922-5272  
www.calcpa.org

Submitted via website: [www.ifac.org](http://www.ifac.org)

September 3, 2015

International Ethics Standards Board for Accountants  
Attention: Ken Siong, IESBA Technical Director  
529 Fifth Avenue  
New York, New York 10017

***IESBA Exposure Draft May 2015– Responding to Non-Compliance with Laws and Regulations***

The Accounting Principles and Assurance Services Committee (the "Committee") of the California Society of Certified Public Accountants ("CalCPA") respectfully submits its comments on the referenced Exposure Draft. The Committee is the senior technical committee of CalCPA. CalCPA has approximately 43,000 members. The Committee consists of 57 members, of whom 43 percent are from local or regional CPA firms, 30 percent are from large multi-office CPA firms, 13 percent are sole practitioners in public practice, 9 percent are in academia and 5 percent are in international CPA firms. Members of the Committee are with CPA firms serving a large number of public and nonpublic business entities, as well as many non-business entities such as not-for-profits, pension plans and governmental organizations.

The Committee was quite pleased to see that many of our suggestions and comments relating to the earlier draft were addressed in the current draft. Well done. We are in favor of issuing the standard as drafted.

Sincerely,

A handwritten signature in black ink, appearing to read "A.J. Major, III". The signature is written in a cursive style with a horizontal line at the end.

A.J. Major, III, Chair  
Accounting Principles and Assurance Services Committee  
California Society of Certified Public Accountants