

Meeting: IAASB
Meeting Location: New York
Meeting Dates: December 1-5, 2014

Agenda Item 8

IESBA – Topics of Common Interest

Objective of Agenda Item

1. To receive an update from Interim IESBA Chair, Wui San Kwok, on recent standard-setting activities of the IESBA of common interest to the IAASB, with a particular focus on the IESBA's project on responding to suspected non-compliance with laws and regulations (NOCLAR).

Material Presented

Agenda Item 8-A NOCLAR – Proposed Revised Framework (For Reference)

Action Requested

2. The IAASB is asked for any comments and observations, whether pertaining to coordination between the two Boards or otherwise, that the IESBA should take into account as it progresses the relevant projects and initiatives.