

IESBA Meeting Highlights and Decisions

April 2016

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This summary of decisions of the International Ethics Standards Board for Accountants (IESBA) has been prepared for information purposes only. Except for approval of documents for public exposure and issuance of final pronouncements, decisions reported are tentative, reflect only the current status of discussions on projects, and may change after further deliberation by the IESBA.

[Responding to Non-Compliance with Laws and Regulations \(NOCLAR\)](#)

The IESBA unanimously approved for issuance, subject to approval of due process by the Public Interest Oversight Board (PIOB), the final provisions in Sections 225 and 360 of the IESBA *Code of Ethics for Professional Accountants* (the Code) addressing the responsibilities of professional accountants in public practice and in business, respectively, to respond to NOCLAR or suspected NOCLAR. The IESBA also approved consequential and conforming changes to other sections of the Code.

The pronouncement will be effective as of July 15, 2017.

[Next Meeting](#)

The next meeting of the IESBA will be held in New York, USA on June 27-29, 2016.