The audit should invite management and TCWG to take appropriate and timely actions, if they have not already done so.

The determination of whether to make a disclosure depends on several factors (i.e., nature and extent of the actual or potential harm to investors, etc.). Guidelines to facilitate the determination of whether further action is needed.

The ISAs establish the objectives and requirements relevant to forming an audit opinion on financial statements, they are important to the public interest.

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The IESBA and the IAASB liaised to coordinate changes in ISA 250 and in the Code (NOCAR).

The proposals set up an escalation process, at the end of which the PA may disclose NOCLAR to an appropriate authority. It is an option, not a requirement.

The scope includes NOCLAR encountered when providing a "professional service to a client" (par. 201.2) and involves PAIB performing audits of financial statements, and PAIB performing services other than audits of financial statements (i.e., ISAs). The scope applies also to PAIB "conveying of an auditor's work" (par. 201.3). Provisions apply to any kind of entities, PIs, or new.


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The Code should set the response expected for the auditor at a higher level. In jurisdictions that do not have locally higher requirements applicable elsewhere it would be useful, or not useful at all.

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The “procedural” agreement of disclosure has been deferred from the proposals (par. 215). The PA should advise management and TCWG to take appropriate and timely actions, if they have not already done so.

The PA should assess the appropriateness of the response of management and TCWG (par. 215.3), right of their response the PA shall determine if further action is needed in the public interest (par. 215.3).

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We are concerned that instead of including a requirement that compels the predecessor to communicate NOCLAR to the successor auditor unless confidentiality requirements founded in laws and regulations prevent the predecessor from doing so...

The following paragraph (225.36), added after the ED, also clarifies that the PA shall inform the TCWG and SG of any non-compliance and to determine whether and, if so, how it should be addressed in accordance with the provisions of this section.

The PA shall advise management and TCWG to take appropriate timely action, if they have not already done so (par. 225.48).

The provisions set as an escalation process, at the end of which the PA may disclose NOCLAR to an appropriate authority.

The determination of whether to make a disclosure depends on several factors (i.e. nature and extent of the actual or potential harm to investors, creditors, employees or the general public) etc.).

External factors to be considered include whether there is an appropriate authority able to receive the information, and whether there is an imminent threat to the public interest.

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