

Joint Trans-Tasman Roundtable on Post-Implementation Reviews on the Code of Ethics

The International Ethics Standards Board for Accountants (IESBA) is conducting two stakeholder surveys as part of its post-implementation reviews of the Code's provisions addressing [Responding to Non-Compliance with Laws and Regulations \(NOCLAR\)](#) and the [Restructured Code](#).

IESBA's global surveys aim to assess whether the NOCLAR provisions and the Restructured Code are achieving their intended objectives by identifying benefits and implementation challenges, and to inform any actions the IESBA may need to take in response.

The surveys also seek information in the following areas:

- The approach to jurisdictional adoption of the NOCLAR provisions and/or the 2018 or later edition of the Restructured Code, and related enforcement responsibilities;
- Benefits of applying the NOCLAR framework and any specific implementation challenges; and
- Whether the Code's 2018 restructuring has improved the clarity and usability of the Code, thereby leading to more consistent application and more effective enforcement of the Code.

To inform our respective Boards' responses to the IESBA surveys, the Accounting Professional & Ethical Standards Board (APESB) and the External Reporting Board (XRB) are holding a joint roundtable to hear from stakeholders in Australia and New Zealand.

The roundtable details are:

When: 10:00 am to 12:00 pm, Wednesday, 3 June 2026 (Australian Eastern Time)

12:00 pm to 2:00 pm, Wednesday, 3 June 2026 (New Zealand Time)

Where: Virtual by Zoom

Please register [here](#) before C.O.B Thursday, **28 May 2026**. Zoom details will be provided on registration.

Alternatively, you may complete the IESBA surveys, which are open until **3 July 2026** (for the Restructured Code) and **30 July 2026** (for NOCLAR). The surveys can be [accessed online here](#). You may respond to all questions or only those most relevant to you.

We encourage you to engage with these surveys, as the post-implementation reviews are an important opportunity to shape your views on the standards in effect.

The Hon. Peter Garling RFD, SC
Chairman, APESB

Mr Graeme Pinfold
Chairman, NZAuASB