

IESBA seeks input on enhancing professional scepticism materials

The International Standards Board for Accountants (IESBA) launched a public consultation on [“Professional Skepticism – Meeting Public Expectations”](#). This looks at ways to enhance how IESBA materials address professional scepticism. The current International Code of Ethics for Professional Accountants (Code) makes limited references to it and it is not a requirement for all professional accountants.

The consultation paper is organised into three sections, exploring:

- The behavioural characteristics of professional scepticism
- Whether all professional accountants should apply these behavioural characteristics
- Whether the Code, or other instruments, should be further developed to address them

Roundtable meetings will be held in Washington, DC, USA on 11 June; Paris, France on 15 June; and Tokyo, Japan on 12 July. The consultation period closes on 15 August, 2018.

