Reproduced by Data Dynamics under Government Printers' Copyright Authority 9294 dated 24 September 1991

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 112 OF 2021

Building 2 Greenstone Hill Office Park Emerald Boulevard Modderfontein
PO Box 8237 Greenstone 1616 Johannesburg South Africa
Tel 087 940 8800 **Fax** 087 940 8873 **E-mail** board@irba.co.za
Internet www.irba.co.za

REVISIONS TO THE CODE ADDRESSING THE OBJECTIVITY OF AN ENGAGEMENT QUALITY REVIEWER AND OTHER APPROPRIATE REVIEWERS

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (Act 26 of 2005), the Independent Regulatory Board for Auditors (IRBA) hereby publishes revisions to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code).

1. ADDRESSING THE OBJECTIVITY OF AN ENGAGEMENT QUALITY REVIEWER AND OTHER APPROPRIATE REVIEWERS

Please be advised that revisions to the IRBA Code relating to addressing the objectivity of an engagement quality reviewer and other appropriate reviewers are now available and may be downloaded from the IRBA website at https://www.irba.co.za/guidance-for-ras/ethics:-the-rules-and-the-code/the-irba-code-revised-2018.

These revisions will become effective as follows:

- Part 4A: audits and reviews of financial statements for periods beginning on or after 15 December 2022.
- Part 4B: assurance engagements beginning on or after 15 December 2022.
- For all other engagements within the scope of Part 3: engagements beginning on or after 15 December 2022.

Early adoption will be permitted.

For further assistance, enquires may be directed to Mr I Vanker, Director Standards, at the IRBA. Alternatively, please send an email to standards@irba.co.za.

Imre Nagy

Acting Chief Executive Officer