

BOARD NOTICE 179 OF 2018



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
Docex DX008 Edenvale Internet www.irba.co.za

**PROPOSED REVISED SECTION 321 OF THE CODE OF PROFESSIONAL CONDUCT
FOR REGISTERED AUDITORS: SECOND OPINIONS**

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act No. 26 of 2005 (the Act), the Independent Regulatory Board for Auditors (IRBA) publishes, pursuant to the provision of Section 4(1)(c) of the Act, the following for public information and comment:

1. Proposed Revised Section 321 of the IRBA Code of Professional Conduct for Registered Auditors (the IRBA Code): Second Opinions.

To ensure that all relevant stakeholders are consulted, and to streamline the consultation process, interested and affected stakeholders are invited to submit written comments to the IRBA by 5 February 2019.

Please be advised that the proposed Revised Section 321 of the IRBA Code is available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/exposure-drafts-and-comment-letters>.

The IRBA's Committee for Auditor Ethics (CFAE) will consider comments received on the proposed amendments. All comments received will be regarded as being on public record, unless confidentiality is requested.

Please submit written comments, in both Word and PDF formats, by email to:

The Director: Standards
Independent Regulatory Board for Auditors
Attention: Mr I Vanker
Email: standards@irba.co.za

For any enquiries, please contact Mr Y Choonara via email using the abovementioned email address or call him directly on +27 87 940-8867.

Bernard Peter Agulhas

Chief Executive Officer