

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 76 OF 2019



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PROPOSED AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS

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 Revisions to Part 4B of the Code to Reflect Terms and Concepts Used in ISAE 3000 (Revised)

To ensure that all relevant stakeholders are consulted, and also to streamline the consultation process, interested and affected stakeholders are invited to submit written comments directly to the International Ethics Standards Board for Accountants (IESBA) by 26 June 2019. Additionally, kindly forward a copy of the comment letter to the IRBA by 26 June 2019.

The IRBA Code of Professional Conduct (Revised November 2018) (IRBA Code) incorporates amendments to the IESBA Code, issued during 2018, following the issue of proposed amendments on exposure in South Africa, together with South African enhancements. All amendments to the IRBA Code are in line with the IESBA Code. It is proposed that these proposed amendments will be incorporated in the IRBA Code.

Please be advised that the proposed amendments to the IRBA Code of Professional Conduct are 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, preferably 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 Ms S Adam on the abovementioned email address or call her directly on +27 87 940-8870.

Bernard Peter Agulhas

Chief Executive Officer