

BOARD NOTICE 791 OF 2025



PROPOSED REVISIONS TO THE IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED NOVEMBER 2024)

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

PROPOSED REVISED IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS, *INCORPORATING THE ETHICS STANDARDS FOR SUSTAINABILITY ASSURANCE INCLUDING INDEPENDENCE STANDARDS AND THE STANDARD ON USING THE WORK OF AN EXTERNAL EXPERT, WITH THE NECESSARY SOUTH AFRICAN ENHANCEMENTS*

To ensure that all relevant stakeholders are consulted and to streamline that process, interested and affected stakeholders are invited to submit their written comments to the IRBA by 8 August 2025.

Please be advised that this Exposure Draft for the proposed revisions to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2024) 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 will consider the submissions on the proposed amendments. All comments will be regarded as a public record, unless confidentiality is specifically requested.

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

Acting Director: Standards

Independent Regulatory Board for Auditors

Attention: Ms. Saadiya Adam

Email: standards@irba.co.za.

Mr. Imre Nagy

Chief Executive Officer