

BOARD NOTICE 9 OF 2020

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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, 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:

1. PROPOSED REVISIONS TO THE NON-ASSURANCE SERVICES PROVISIONS OF THE CODE

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by 9 April 2020.

Please be advised that the proposed changes to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) 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>.

2. PROPOSED REVISIONS TO THE FEE-RELATED PROVISIONS OF THE CODE

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by 9 April 2020.

Please be advised that the proposed changes to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) 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>.

Established in terms of Act 26 of 2005

3. **PROPOSED REVISIONS TO THE CODE ADDRESSING THE OBJECTIVITY OF ENGAGEMENT QUALITY REVIEWERS**

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by 16 March 2020.

Please be advised that the proposed changes to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) 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>.

Following the submissions, the IRBA's Committee for Auditor Ethics will then consider the comments received on the proposed amendments. All comments received will be regarded as a public record, unless confidentiality is specifically requested.

Please submit your 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 Ms S Adam using the abovementioned email address, or call her directly on +27 87 940 8870.

Mr BP Agulhas

Chief Executive Officer