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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **Amendments to the Disciplinary Rules**Johannesburg / 13 November 2017Following the recommendations of the World Bank Report on Observance of Standards and Codes (ROSC) to strengthen our investigations function, the legal department was split into two separate departments ‒ Legal and Investigations. These amendments to the Disciplinary Rules are required as a result of a separation of the two departments and an alignment to current practice and process flow. The format of the amendments is as follows: Insertions are in [brackets] and deletions are in ~~strikethrough~~. The Amended Disciplinary Rules are available on the IRBA website at [www.irba.co.za](https://www.irba.co.za/guidance-to-ras/disciplinary-process/disciplinary-rules).**Chief Executive Officer** **Bernard Peter Agulhas** ***About the IRBA****The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.* |