
BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 32 OF 2016

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**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED
AUDITORS RELATING TO THE PROVISION OF NON-ASSURANCE SERVICES AND PUBLIC
INTEREST ENTITIES**

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (Act 26 of 2005), the Independent Regulatory Board for Auditors (IRBA) publishes amendments to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code) relating to the following:

1. THE PROVISION OF NON-ASSURANCE SERVICES

Please be advised that the amendments to the IRBA Code relating to the provision of non-assurance services are available and may be downloaded from the IRBA website at <http://www.irba.co.za/index.php/ethics-standards-functions-73/128?task=view> .

These amendments will be effective on 15 April 2016, except for the changes to Section 290, which will be effective for audits of financial statements for periods commencing on or after 15 April 2016. Early adoption is permitted.

2. PUBLIC INTEREST ENTITIES

Please be advised that the amendments to the IRBA Code relating to the definition of public interest entities are available and may be downloaded from the IRBA website at <http://www.irba.co.za/index.php/ethics-standards-functions-73/128?task=view> .

The revised definition of public interest entity is effective on or after 1 July 2016.

For further assistance, enquires may be directed to the Director Standards at the Independent Regulatory Board for Auditors, for the attention of Mr I Vanker. Alternatively, please send an email to standards@irba.co.za

Bernard Peter Agulhas
Chief Executive Officer
Independent Regulatory Board for Auditors