

BOARD NOTICE 188 OF 2016**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS RESPONDING TO NON-COMPLIANCE WITH LAWS AND REGULATIONS**

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) hereby publishes amendments to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code) relating to the following:

1. NON-COMPLIANCE WITH LAWS AND REGULATIONS

Please be advised that the amendments to the IRBA Code responding to non-compliance with laws and regulations are available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/ethics:-the-rules-and-the-code/the-rules-and-the-code>.

These amendments will be effective as of 15 July 2017. Early adoption is permitted.

For further assistance, enquires may be directed to Mr I Vanker, Director: Standards at the IRBA. Alternatively, please send an email to standards@irba.co.za.



Bernard Peter Agulhas
Chief Executive Officer