

BOARD NOTICE 107 OF 2017**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 No. 26 of 2005 (the Act), the Independent Regulatory Board for Auditors (IRBA) publishes, pursuant to the provision of Section 4(1)(c) of the Act, the following for public information and comment:

1. New Guidance for Professional Skepticism and Professional Judgment

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit written comments to the IRBA by 11 July 2017.

Please be advised that the proposed amendments to the IRBA Code of Professional Conduct 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 (CFAE) will consider comments received on the proposed amendments. All comments received will be regarded as being on public record, unless confidentiality is requested.

Please submit written comments, in both Word and PDF formats, preferably 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 via email using the abovementioned email address or call her directly on +27 87 940-8870.

Mr B P Agulhas

Chief Executive Officer