
INDEPENDENT REGULATORY BOARD FOR AUDITORS

COMMITTEE FOR AUDITOR ETHICS

IESBA Seeks Stakeholder Input on Key Ethical Questions Arising from Technological Developments

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The International Ethics Standards Board for Accountants' (IESBA) Technology Task Force has launched two online surveys that seek stakeholder feedback to inform its consideration of issues that are related to its technology work stream.

The topics addressed in these two recommendations are:

- Technology and complexity in the professional environment; and
- The impact of technology on auditor independence.

The views and input are sought from all categories of stakeholders, including investors and other users of financial statements; the corporate governance community; the regulatory and audit oversight community; preparers; firms; national standard setters; professional accountancy organisations; academics; and others.

Stakeholder responses to the surveys will help guide the IESBA's consideration of the next steps, in relation to those two topics, at its December 2020 board meeting.

Request for Comments

The surveys are open for responses until **10 November 2020**. We invite registered auditors and other interested stakeholders to submit their responses to the surveys via the links provided below:

1. [Technology and complexity in the professional environment](#); and
2. [Impact of Technology on Auditor Independence](#).

Imran Vanker

Director: Standards

About the IRBA

The IRBA is a public protection statutory body established to protect the financial interests of the public by ensuring registered auditors and their firms deliver services of the highest quality. It upholds audit

firm independence to ensure that audit quality is such that it enhances the accuracy and credibility of financial performance reporting. In this way, the IRBA has an important role to play in building the reputation of South Africa as an investment market for both local and global investors and driving economic growth for the country.

The IRBA also registers suitably qualified accountants as auditors, who must adhere to the highest ethics standards, and promotes the auditing profession through the effective regulation of assurance conducted in accordance with internationally recognised standards and processes.