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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 112 OF 2021**

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**REVISIONS TO THE CODE ADDRESSING THE OBJECTIVITY OF AN ENGAGEMENT  
QUALITY REVIEWER AND OTHER APPROPRIATE REVIEWERS**

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 revisions to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code).

**1. ADDRESSING THE OBJECTIVITY OF AN ENGAGEMENT QUALITY REVIEWER AND  
OTHER APPROPRIATE REVIEWERS**

Please be advised that revisions to the IRBA Code relating to addressing the objectivity of an engagement quality reviewer and other appropriate reviewers are now available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-for-ras/ethics:-the-rules-and-the-code/the-irba-code-revised-2018>.

These revisions will become effective as follows:

- Part 4A: audits and reviews of financial statements for periods beginning on or after 15 December 2022.
- Part 4B: assurance engagements beginning on or after 15 December 2022.
- For all other engagements within the scope of Part 3: engagements beginning on or after 15 December 2022.

Early adoption will be 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](mailto:standards@irba.co.za).

**Imre Nagy**

**Acting Chief Executive Officer**