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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 141 OF 2020**

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**AMENDMENTS TO PART 4B OF THE CODE OF PROFESSIONAL CONDUCT FOR  
REGISTERED AUDITORS TO REFLECT TERMS AND CONCEPTS USED IN  
INTERNATIONAL STANDARD ON ASSURANCE ENGAGEMENTS 3000 (REVISED)**

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. PART 4B TO REFLECT TERMS AND CONCEPTS USED IN INTERNATIONAL  
STANDARD ON ASSURANCE ENGAGEMENTS 3000 (REVISED)**

Please be advised that amendments to Part 4B of the IRBA Code 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>.

Part 4B relates to independence for assurance engagements with respect to underlying subject matter covering periods beginning on or after 15 June 2021. Otherwise, the revisions will be effective as of 15 June 2021. 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).

**Jenitha John**  
**Chief Executive Officer**