

**BOARD NOTICE 15 OF 2021**

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

**1. PROPOSED REVISIONS TO THE DEFINITIONS OF LISTED ENTITY AND PUBLIC INTEREST ENTITY IN THE CODE**

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by 19 April 2021.

Please be advised that the Exposure Draft for the proposed revisions to the definitions of listed entity and public interest entity in the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) 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>.

Following the submissions, the IRBA's Committee for Auditor Ethics will then consider the comments received on the proposed amendments. All comments received will be regarded as a public record, unless confidentiality is specifically requested.

Please submit your written comments, in both Word and PDF formats, by email to:

The Director: Standards  
Independent Regulatory Board for Auditors  
Attention: Mr I Vanker  
Email: [standards@irba.co.za](mailto:standards@irba.co.za)

For any enquiries, please contact Mr K Matambo using the abovementioned email address, or call him directly on +27 87 940 8835.

**Mr I Nagy**

Acting Chief Executive Officer