
BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 173 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) hereby publishes revisions to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code):

1. NON-ASSURANCE SERVICES PROVISIONS

Please be advised that the revisions to the IRBA Code relating to Non-Assurance Services provisions 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>.

Effective date

- Revised Section 600 and the conforming amendments to Part 4A will be effective for audits and reviews of financial statements for periods beginning on or after 15 December 2022.
- The conforming and consequential amendments to Sections 900 and 950 in relation to assurance engagements with respect to underlying subject matters covering periods of time will be effective for periods beginning on or after 15 December 2022; otherwise, these amendments will be effective as of 15 December 2022.

Early adoption will be permitted.

2. FEE-RELATED PROVISIONS

Please be advised that the revisions to the IRBA Code relating to Fee-related provisions 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>.

Effective date

- For the revised Section 410 and consequential amendments to Part 4A: effective for audits of financial statements for periods beginning on or after 15 December 2022.
- For the revised Section 905: in relation to assurance engagements with respect to underlying subject matters covering periods of time, effective for periods beginning on or after 15 December 2022; otherwise, effective as of 15 December 2022.