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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 25 OF 2020**

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**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED  
AUDITORS RELATING TO REGISTERED CANDIDATE AUDITORS**

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. REGISTERED CANDIDATE AUDITORS**

Please be advised that amendments to the IRBA Code relating to Registered Candidate Auditors 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>.

The changes will be effective on or after 1 November 2020.

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).

**Bernard Peter Agulhas**  
**Chief Executive Officer**