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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 25 OF 2021**

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**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED  
AUDITORS TO PROMOTE THE ROLE AND MINDSET EXPECTED OF REGISTERED  
AUDITORS AND THE USE OF ELECTRONIC SIGNATURES WHEN SIGNING AUDIT OR  
OTHER ASSURANCE REPORTS**

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. PROMOTE THE ROLE AND MINDSET EXPECTED OF REGISTERED AUDITORS**

Please be advised that amendments to the IRBA Code relating to the role and mindset expected of registered 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>.

These amendments will be effective from 31 December 2021. Early adoption will be permitted.

**2. USE OF ELECTRONIC SIGNATURES WHEN SIGNING AUDIT, REVIEW OR OTHER ASSURANCE REPORTS**

Please be advised that amendments to the IRBA Code relating to the use of electronic signatures when signing audits, review and other reports 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 amendments will be effective on 15 December 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).

**Imre Nagy**  
**Acting Chief Executive Officer**