

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 438 OF 2023



BOARD NOTICE

IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED APRIL 2023)

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:

IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED APRIL 2023)

Please be advised that the [IRBA Code of Professional Conduct for Registered Auditors \(Revised April 2023\)](#) is available and may be downloaded from the IRBA Website. This publication incorporates all the amendments and additions that have been made to the [IRBA Code of Professional Conduct for Registered Auditors \(Revised 2018\)](#) into a single publication. It does not include any new amendments or revisions and does not change the previously communicated effective dates of any of the amendments and additions.

Should you require assistance, queries may be directed to Mr I Vanker, IRBA Director: Standards. Alternatively, please send an e-mail to standards@irba.co.za.

Imre Nagy

Chief Executive Officer