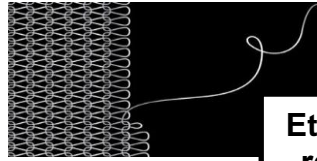


# IRBA Ethics Workshop



**Ethics – unravelling a  
registered auditor's  
responsibilities**



## **Programme for the Workshop session:**

### **Introduction and IRBA Update**

#### **Session 1**

The Fundamental Principles and Threats to Compliance  
Safeguards  
Purpose of Safeguards  
Integrity and Keeping a Promise  
Marketing, Communication and Social Media  
Independence  
Reasonable and Informed Third Party (RITP)

#### **Tea Break**

#### **Session 2**

Amendments to the IRBA Code  
Expected Developments  
The Code and Legislation

#### **Session 3**

Firm and Network Firms  
Professional Fees  
Audit Fees and Independence

#### **Recap and Conclusion**

## **Attachments:**

1. Slides Handout
2. Independence- A Decision Making Matrix
3. Independence- A Documentation Layout
4. The Reasonable and Informed Third Party – A Case Study
5. Firm and Network Firms- A Case Study
6. Audit Fee and Independence- A Case Study
7. Evaluation Form