

BOARD NOTICE 18 OF 2017

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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 No. 26 of 2005 (the Act), the Independent Regulatory Board for Auditors (IRBA) publishes, pursuant to the provision of Section 4(1)(c) of the Act, the following for public information and comment:

1. IMPROVING THE STRUCTURE OF THE CODE – PHASE 2

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit written comments to the IRBA by 11 May 2017.

Please be advised that the proposed amendments to the IRBA Code of Professional Conduct are available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/exposure-drafts-and-comment-letters>.

2. PROPOSED REVISIONS PERTAINING TO SAFEGUARDS IN THE CODE – PHASE 2

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit written comments to the IRBA by 11 April 2017.

Please be advised that the proposed amendments to the IRBA Code of Professional Conduct are available and may be downloaded from the IRBA website via the following link: <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/exposure-drafts-and-comment-letters>.

The IRBA's Committee for Auditor Ethics (CFAE) will consider comments received on the proposed amendments prior to the IRBA Board approving and publishing the final amendments. All comments received will be regarded as being on public record, unless confidentiality is requested.

Please submit written comments, in both Word and PDF formats, preferably by email to:
The Director: Standards
Independent Regulatory Board for Auditors
Attention: Mr I Vanker
Email: standards@irba.co.za

For any enquiries, please contact Ms S Adam via email using the abovementioned email address or call her directly on +27 87 940-8870.

Mr B P Agulhas
Chief Executive Officer
Independent Regulatory Board for Auditors