
**INDEPENDENT REGULATORY BOARD FOR AUDITORS
COMMITTEE FOR AUDITOR ETHICS**

**Final Amendments to Subsection 115 of the IRBA Code of Professional Conduct
for Registered Auditors (Revised November 2018): Electronic Signatures**

Johannesburg / 11 March 2021

The Independent Regulatory Board for Auditors (IRBA) draws the attention of all registered auditors to revisions to Section 115, Professional Behaviour: Signing Conventions for Reports, of the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) (IRBA Code). These amendments allow for the use of electronic signatures in an ethical, professional and responsible manner when signing any audit, review or other assurance report.

The Electronic Communications and Transactions Act, 2002 (No. 25 of 2002) (ECT Act) legislates the use of electronic signatures in South Africa. The main objective of the ECT Act is to enable and facilitate electronic communications and transactions in the public interest.

The use of ordinary electronic signatures and advanced electronic signatures by registered auditors to sign their audit, review or other assurance reports has become more widespread. This is due to more audited financial statements being made available electronically on company websites, fewer paper-based engagement files and remote working arrangements, accelerated by the Covid-19 pandemic.

The IRBA adopted these local amendments following their issue on exposure for public comment via Government Gazette No. 43632 on 21 August 2020 (Board Notice No. 96 of 2020).

Changes in Substance

The main revisions are as follows:

- The inclusion of an introductory section, with a background on the use of electronic signatures, as required by the ECT Act.
- Allowing the use of both ordinary and advanced electronic signatures subject to meeting the requirements described for their use.
- Additional clarity around what constitutes a "secure ordinary electronic signature".

Effective Date

These revisions will become effective on 15 December 2021. Early adoption is permitted.

A Board Notice will be published in the Government Gazette, advising on the publication of the amendments to the IRBA Code, pursuant to the provisions of Section 10(1)(a) of the Auditing Profession Act.

The amendments to the IRBA Code may be downloaded from the [IRBA website](#).

Should you have any further queries, please email standards@irba.co.za.

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Director: Standards

About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.

The statutory responsibilities of the Committee for Auditor Ethics are to assist the IRBA to determine what constitutes improper conduct by registered auditors by developing rules and guidelines for professional ethics, including a code of professional conduct; to interact on any matter relating to its functions and powers with professional bodies and any other body or organ of state with an interest in the auditing profession; and to provide advice to registered auditors on matters of professional ethics and conduct.