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

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| **Final Amendments to the IRBA Code of Professional Conduct for Registered Auditors Relating to the Provision Of Non-Assurance Services** Johannesburg / 22 February 2016The Independent Regulatory Board for Auditors (IRBA) draws the attention of all registered auditors to changes to the IRBA Code of Professional Conduct (IRBA Code) addressing the provision of certain non-assurance services for audit and assurance clients.The IRBA adopted the amendments made to the IESBA Code of Ethics for Professional Accountants (IESBA Code), issued during 2015, following the issue on exposure in South Africa on 20 November 2015 for public comment (Board Notice 254 of 2015). The changes in the pronouncement enhance the independence provisions in the IRBA Code. These revisions include the following:* No longer permitting registered auditors to provide certain prohibited non-assurance services to public interest entity (PIE) audit clients in emergency situations, as these were susceptible to being interpreted too generally;
* New and clarified guidance regarding what constitutes management responsibility, thus ensuring that they do not assume management responsibility when providing non-assurance services to audit clients;
* Clarified guidance regarding the concept of ˈroutine or mechanicalˈ services relating to the preparation of accounting records and financial statements for audit clients that are not PIEs; and
* Corresponding changes to the IRBA Codeˈs non-assurance services provisions with respect to other assurance clients (Section 291).

A Board Notice will be included in the Government Gazette, advising on the publication of the amendments to the IRBA Codepursuant to the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (Act No.26 of 2005).**Effective Date**The changes will be effective on or after 15 April 2016, with early adoption permitted. See the pronouncement below for details. The amendments to the IRBA Code may be downloaded from the IRBA [website](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/ethics%3A-the-rules-and-the-code/the-rules-and-the-code). Should you have any further queries or experience any technical difficulties in downloading the documents, please contact the Standards Department at +27 (0)87 940-8800 or send an email to standards@irba.co.za.**Imran Vanker****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 responsibility of the CFAE is 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* |

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