

BOARD NOTICE 115 OF 2017

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**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED
AUDITORS RELATING TO CUSTODY OF CLIENT ASSETS**

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (Act 26 of 2005), the Independent Regulatory Board for Auditors (IRBA) hereby publishes amendments to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code) relating to the following:

1. CUSTODY OF CLIENT ASSETS

Please be advised that the amendments to the IRBA Code relating to Custody of Client Assets are available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/ethics:-the-rules-and-the-code/the-rules-and-the-code>.

These amendments will be effective on or after 31 December 2017.

For further assistance, enquires may be directed to Mr I Vanker, Director: Standards at the IRBA. Alternatively, please send an email to standards@irba.co.za.

Bernard Peter Agulhas
Chief Executive Officer