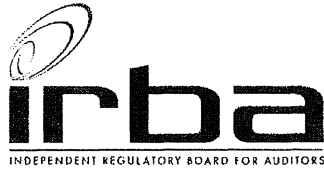


BOARD NOTICE 208 OF 2013

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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) and 10(2)(a) of the Auditing Profession Act 26 of 2005 ("the Act"), the Independent Regulatory Board for Auditors (IRBA) publishes, pursuant to the provisions of section 4(1)(c) and 44(6) of the Act, for public information and comment the following:

"THE PROPOSED AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS"

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 within 30 days of publication of this Board Notice.

Please be advised that the proposed amendments to the IRBA Code of Professional Conduct are available and may be downloaded from the website of the IRBA at www.irba.co.za.

The Committee for Auditor Ethics (CFAE) of the IRBA 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 format, preferably by email to:

The Director: Standards
Independent Regulatory Board for Auditors

For Attention: Mrs S D van Esch

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Fax: +27 86 575 6535

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Established in terms of Act 26 of 2005

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
Cape Town Branch: Tel: (021) 465-7531