

BOARD NOTICE 88 OF 2015



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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 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, for public information and comment the following:

"THE PROPOSED AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS RELATING TO THE DEFINITION OF PUBLIC INTEREST ENTITY"

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 15 May 2015.

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: <http://www.irba.co.za/index.php/ethics-standards-functions-73/128?task=view> .

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: Mr I Vanker
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B P Agulhas
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