

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 167 OF 2017

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 No. 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, the following for public information and comment:

1. Proposed Revisions Pertaining to the Offering and Accepting of Inducements

To ensure that all relevant stakeholders are consulted, and also to streamline the consultation process, interested and affected stakeholders are invited to submit written comments to the IRBA by 24 November 2017.

Please be advised that the proposed amendments to the IRBA Code of Professional Conduct are available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/exposure-drafts-and-comment-letters>.

The IRBA's Committee for Auditor Ethics (CFAE) will consider comments received on the proposed 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 formats, preferably by email to:

The Director: Standards

Independent Regulatory Board for Auditors

Attention: Mr I Vanker

Email: standards@irba.co.za

For any enquiries, please contact Ms S Adam on the abovementioned email address or call her directly on +27 87 940-8870.

Bernard Peter Agulhas

Chief Executive Officer

Established in terms of Act 26 of 2005