

**BOARD NOTICE 18 OF 2018**

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**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED  
AUDITORS ADDRESSING LONG ASSOCIATION OF PERSONNEL WITH AN AUDIT OR  
ASSURANCE CLIENT**

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. LONG ASSOCIATION OF PERSONNEL WITH AN AUDIT OR ASSURANCE CLIENT**

Please be advised that the amendments to the IRBA Code addressing Long Association of Personnel with an Audit or Assurance Client 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>.

Paragraphs 290.148-290.168 are effective for audits of financial statements for periods beginning on or after 15 December 2018. Paragraphs 291.137-291.141, relating to other assurance engagements, are effective as of 15 December 2018. Early adoption is permitted. Transitional provisions have been provided.

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](mailto:standards@irba.co.za).

Bernard Peter Agulhas  
Chief Executive Officer