

BOARD NOTICE 105 OF 2019

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AMENDMENTS TO THE RULES REGARDING IMPROPER CONDUCT

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (Act No. 26 of 2005), the Independent Regulatory Board for Auditors (IRBA) hereby publishes revisions to the IRBA Rules Regarding Improper Conduct.

1. IRBA RULES REGARDING IMPROPER CONDUCT (REVISED 2019)

Please be advised that the IRBA Rules Regarding Improper Conduct (Revised 2019) are now 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>.

The IRBA Rules Regarding Improper Conduct (Revised 2019) repeal and replace the IRBA Rules Regarding Improper Conduct issued in June 2010, referred to in Section 10(1) read with Section 21(2) of the Act. The IRBA Rules Regarding Improper Conduct (Revised 2019) have been prescribed by the Board under Section 4(1)(c) with effect from 1 January 2020.

Until the effective date of the IRBA Rules Regarding Improper Conduct (Revised 2019) of 1 January 2020 as specified above, the IRBA Rules Regarding Improper Conduct issued in June 2010 and effective from 1 January 2011 will remain in force.

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