

**BOARD NOTICE 106 OF 2019**

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**AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED  
AUDITORS IN RESPECT OF SECOND OPINIONS**

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 revisions to the IRBA Code of Professional Conduct for Registered Auditors (IRBA Code).

**1. SECOND OPINIONS**

Please be advised that amendments to the IRBA Code in respect of Second Opinions are now available and may be downloaded from the IRBA website at <https://www.irba.co.za/guidance-for-ras/ethics:-the-rules-and-the-code/the-irba-code-revised-2018>.

The changes will be effective for engagements commencing on or after 15 January 2020.

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**