

BOARD NOTICE 106 OF 2019



Building 2 Greenstone Hill Office Park Emerald Boulevard Mbodderfontein
PO Box 8237 Greenstone 1616 Johannesburg South Africa
Tel 087 940 8800 Fax 087 940 8873 E-mail board@irba.co.za
Internet www.irba.co.za

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.

Bernard Peter Agulhas

Chief Executive Officer