
BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 158 OF 2019

Building 2 Greenstone Hill Office Park Emerald Boulevard Modderfontein
PO Box 8237 Greenstone 1616 Johannesburg South Africa
Tel 087 940 8800 Fax 087 940 8873 E-mail board@irba.co.za
Docex DX008 Edenvale Internet www.irba.co.za

PROPOSED AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS RELATING TO REGISTERED CANDIDATE AUDITORS

In accordance with the provisions of Section 10(1)(a) of the Auditing Profession Act, 2005 (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 amendments to the Code of Professional Conduct for Registered Auditors relating to Registered Candidate Auditors

To ensure that all relevant stakeholders are consulted, and to streamline the consultation process, interested and affected stakeholders are invited to submit written comments to the IRBA by 31 October 2019.

Please be advised that the proposed amendments to the IRBA Rules Regarding Improper 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, 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 using the abovementioned email address or call her directly on +27 87 940-8870.

Mr B P Agulhas

Chief Executive Officer