

BOARD NOTICE 229 OF 2022



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**PROPOSED AMENDMENTS TO THE CODE OF PROFESSIONAL CONDUCT
FOR REGISTERED 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 provisions of Section 4(1)(c) of the Act, the following for public information and comment:

**1. PROPOSED REVISIONS TO THE IRBA CODE RELATING TO THE DEFINITION OF
ENGAGEMENT TEAM AND GROUP AUDITS**

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by **10 May 2022**.

Please be advised that the Exposure Draft for the proposed revisions to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) relating to the definition of Engagement Team and Group Audits 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>.

2. PROPOSED TECHNOLOGY-RELATED REVISIONS TO THE IRBA CODE

To ensure that all relevant stakeholders are consulted and to streamline the consultation process, interested and affected stakeholders are invited to submit their written comments to the IRBA by **23 May 2022**.

Please be advised that the Exposure Draft for the proposed Technology-related revisions to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) 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>.

Following the submissions, the IRBA's Committee for Auditor Ethics will then consider the comments received on the proposed amendments. All comments received will be regarded as a public record, unless confidentiality is specifically requested.

Please submit your 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. L du Preez using the abovementioned email address or call her directly on +27 76 425 2690.

Mr I Nagy

Acting Chief Executive Officer