

## BOARD NOTICE 699 OF 2024



## BOARD NOTICE

**IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED NOVEMBER 2024)**

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:

**IRBA CODE OF PROFESSIONAL CONDUCT FOR REGISTERED AUDITORS (REVISED NOVEMBER 2024)**

Please be advised that the IRBA Code of Professional Conduct for Registered Auditors (Revised XX 2024) is 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-2024-and-the-rules>. This IRBA Code includes only previously gazetted amendments and revisions, with no changes to their effective dates. It does not include any new amendments or revisions and does not change the previously communicated effective dates of any of the amendments and additions. It now incorporates:

- The revisions relating to the definitions of a listed entity and public interest entity, and the revisions relating to technology. The revisions become effective for audits of financial statements for periods beginning on or after 15 December 2024; and
- Changes to the definitions of “audit client” and “group audit client” arising from the approved revision to the definition of a listed entity that become effective for audits of financial statements and group financial statements for periods beginning on or after 15 December 2024.

Should you require assistance, queries may be directed to [standards@irba.co.za](mailto:standards@irba.co.za).

**Imre Nagy**

**Chief Executive Officer**