

**BOARD NOTICE 160 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](mailto:board@irba.co.za)

**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 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 Changes to Promote Role and Mindset Expectations of Professional Accountants**

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 17 October 2019.

Please be advised that the proposed changes to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) are available and may be downloaded from the IRBA website on <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 the comments received on the proposed amendments. All comments received will be regarded as a 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](mailto:standards@irba.co.za)

For any enquiries, please contact Ms S Adam via email, using the abovementioned email address, or call her directly on +27 87 940-8870.

**Mr BP Agulhas**

Chief Executive Officer