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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 158 OF 2019**

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**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](mailto: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