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## BOARD NOTICES • RAADSKENNISGEWINGS

## BOARD NOTICE 377 OF 2022



**NOTICE OF REQUEST FOR PUBLIC COMMENTS ON  
PROPOSED AMENDMENTS TO THE IRBA CODE OF PROFESSIONAL CONDUCT FOR  
REGISTERED AUDITORS**

**Comments are requested by 3 April 2023**

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:

**REVISIONS TO THE DEFINITIONS OF LISTED ENTITY AND PUBLIC INTEREST ENTITY IN 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 **3 April 2023**.

Please be advised that the Exposure Draft for the proposed amendments to the IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018), as amended (IRBA Code) relating to revisions to the definitions of Listed Entity and Public Interest Entity in the IRBA Code 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](mailto:standards@irba.co.za)

- Physical Building 2, Greenstone Hill Office Park, Emerald Boulevard, Modderfontein
- Postal PO Box 8237 Greenstone 1616 Johannesburg South Africa
- Tel 010 496 0600 Fax 086 482 3250 E-mail [board@irba.co.za](mailto:board@irba.co.za)

*Independent Regulatory Board for Auditors. Established in terms of Auditing Profession Act 26 of 2005 (as amended)*

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