
BOARD NOTICE

BOARD NOTICE 93 OF 2009

THE INDEPENDENT REGULATORY BOARD FOR AUDITORS (IRBA)

Established under section 3 of the Auditing Profession Act 26 of 2005

PUBLIC PRACTICE EXAMINATION (PPE)

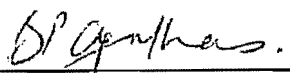
NEW EXAMINATION REGULATIONS

Notice is hereby given, for general information, in accordance with the provisions of sections 10(1), 10(3) and section 59 (8)(a) of the Auditing Profession Act 26 of 2005, of the repeal of the Examination Regulations of the Public Practice Examination made under the Public Accountants' and Auditors' Act 80 of 1991(now repealed) and the adoption of **new Examination Regulations** of the Public Practice Examination, which are published hereunder.

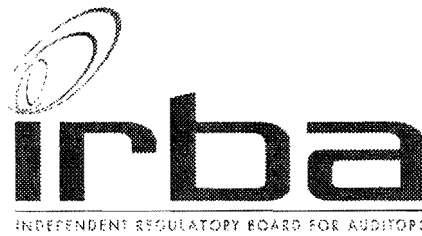
This notice will be effective from the date of publication.

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Mr B P Agulhas
Chief Executive Officer
Independent Regulatory Board for Auditors



INDEPENDENT REGULATORY BOARD FOR AUDITORS

PUBLIC PRACTICE EXAMINATION (PPE)

EXAMINATION REGULATIONS

REPEAL OF THE EXAMINATION REGULATIONS MADE UNDER THE PUBLIC ACCOUNTANTS' AND AUDITORS' ACT, 80 OF 1991 AND ADOPTION OF NEW EXAMINATION REGULATIONS EFFECTIVE FROM 07 AUGUST 2009.

The IRBA resolves under section 10(1) of the Auditing Profession Act, 26 of 2005 ("the Act") to (i) the repeal of the Examination Regulations referred to in section 59(8)(a) of the Act; and (ii) the prescription by the IRBA of the following Examination Regulations:

1. DEFINITIONS

1.1 The following terms shall, unless expressly otherwise stated or inconsistent with the context in which they appear, have the following meanings:

1.1.1 "the **Academic Traineeship Programme** ("ATP")" means a programme that allows academically strong students, upon successful completion of their studies, to spend the first year of the three-year training contract in academia at a South African Institute of Chartered Accountants ("SAICA") accredited university, instead of in public practice or commerce and industry;

1.1.2 "**the Act**" means the Auditing Profession Act, Act 26 of 2005;

1.1.3 "the **auditing specialism** course" means a post-graduate course or equivalent,

accredited by SAICA and recognised by the IRBA for entry into the Public Practice Examination ("PPE");

- 1.1.4 "the **Certificate in the Theory of Accountancy** ("CTA") or equivalent means a post graduate qualification conferred by an education institution whose programmes are accredited by SAICA and recognised by the IRBA;
- 1.1.5 "the **Curriculum Framework**" means a document which defines the professional competencies required of persons entering the auditing profession and the context in which such competencies should be demonstrated;
- 1.1.6 "the **Education Committee**" means the Education, Training and Professional Development Committee established by the IRBA on 20 June 2006 under section 20(2)(c) of the Act;
- 1.1.7 "the **examination index number**" means the unique number assigned to a candidate upon registration for the Public Practice Examination;
- 1.1.8 "the **Examinations Committee**" means a sub-committee of the Education Committee established by the IRBA on 21 September 2006 under section 20(1) of the Act;
- 1.1.9 "the **examination stationery**" means the official stationery supplied by the IRBA to candidates who sit the Public Practice Examination. It includes, *inter alia*, the question papers, answer books, attendance registers and Public Practice Examination declarations;
- 1.1.10 "the **invigilator**" means a person duly appointed by the Education Committee to administer the Public Practice Examination on behalf of the IRBA at various accepted venues within and outside the South African borders;
- 1.1.11 "**the IRBA**" means the Independent Regulatory Board for Auditors established by section 3;
- 1.1.12 "the **marker**" means a person duly appointed by the Examinations Committee to mark the examination scripts of the Public Practice Examination.

- 1.1.13 “the **Qualifying Examination**” means the core assessment programme of SAICA which is recognised by the IRBA;
- 1.1.14 “**registered auditor**” means an individual or firm registered as an auditor with the IRBA;
- 1.1.15 “the **supervisor**” means a person duly appointed by the Education Committee to supervise the Public Practice Examination’s administration and invigilation procedures at an examination venue and to randomly check the texts of candidates;
- 1.1.16 “the **trainee accountant (“trainee”)**” means a candidate who is serving under a South African Institute of Chartered Accountants’ recognised training contract;
- 1.1.17 “the **training contract**” means a written training contract, entered into on the prescribed form and registered with the IRBA , whereby a prospective registered auditor is duly bound to serve an organisation for a specific period and is entitled to receive training in the practice and profession of a registered auditor;
- 1.1.18 “an **umpire**” means a person duly appointed by the Examinations Committee to have overall responsibility for the marking of a particular question of the Public Practice Examination and making comments on such question for purposes of adjudication; and
- 1.1.19 “**these Regulations**” means the Examinations Regulations prescribed under section 10(1) and includes these definitions; and
- 1.2 any reference to any section in these Regulations is a reference to the corresponding section of the Act;
- 1.3 these Regulations shall, wherever possible, be construed in conformity with the Act; and
- 1.4 the headings in these Regulations shall be taken into account in the interpretation of these Regulations.

2. **STATUTORILY PRESCRIBED EXAMINATION**

In terms of section 37(2)(a) of the Act the IRBA has prescribed that the PPE has to be passed by those persons wishing to qualify for registration as a registered auditor (RA).

3. **ADMISSION REQUIREMENTS**

In terms of the Act, in order to gain admission to the PPE, the IRBA has instituted the following requirements:

Successful completion of:

- 3.1 *a recognised academic programme.* The only academic programme currently recognised by the IRBA is the Certificate in the Theory of Accountancy (CTA), or equivalent, offered by providers accredited by SAICA.
- 3.2 *a recognised core assessment programme.* The only core assessment programme that currently meets the recognition standards of the IRBA is Part I of the Qualifying Examination of SAICA.
- 3.3 *a minimum of 18 months' practical training* under a recognised training programme registered with the IRBA. The 18-month period should be completed prior to the first day of the month in which the examination is to be conducted in a specific year. In the case of trainee accountants who participate in the Academic Traineeship Programme (ATP) and who fail a recognised core assessment programme during the first year of their training contract, a minimum of 15 months' practical training is required under a recognised training programme that is registered with the IRBA. The 15-month period should be completed prior to the first day of the month in which the examination is to be conducted in a specific year. The only training programme currently recognised by the IRBA is the training contracts in public practice administered by SAICA and registered with the IRBA; and
- 3.4 *a recognised education programme.* The only education programme that currently meets the recognition standards of the IRBA is the auditing specialism course or equivalent, accredited by SAICA. This education programme will remain valid for admission purposes for a period of five calendar years, commencing after the calendar year in which the education programme was successfully completed.

4. APPLICATION FOR ADMISSION TO THE EXAMINATION

- 4.1 The opening, closing and late registration dates for entry to the examination will be published on the IRBA website (www.irba.co.za).
- 4.2 The examination entrance fee, late entrance fee and exemption fee payable by a candidate will be prescribed by the IRBA from time to time.
- 4.3 Only on-line registrations for the PPE can be done on the IRBA website (www.irba.co.za).
- 4.4 On-line registrations will only be finalised if the prescribed fee is paid in full at the time of registration. Confirmation of receipt of payment and registration will be sent to the candidate by e-mail or sms.
- 4.5 On-line registrations with payment must be completed on or before the official closing date to avoid payment of the late entrance fee.
- 4.6 A candidate will only be allowed to submit an application for late registration after the official late registration date if the Education Committee is satisfied that exceptional circumstances have prevented the candidate from submitting his/her entry earlier. The candidate concerned must apply to the Education Committee in writing, explaining the circumstances of the case, whereupon the Education Committee will consider such explanation and decide accordingly.
- 4.7 Persons awaiting results of supplementary examinations or of the recognised education programme should submit provisional entries. Should the application be denied, the IRBA will refund any entrance fee already received.
- 4.8 The IRBA will acknowledge receipt of all registrations for the examination, by entering the names of the candidates in an electronic register on the IRBA website (www.irba.co.za).

- 4.9 Upon submission of an on-line registration, a candidate, through registration undertakes to abide in all respects with the Examination Regulations of the IRBA and is deemed to have read and understood these Regulations in its entirety.
- 4.10 Candidates should not rely solely on their firm or employer to register on their behalf. The IRBA will NOT accept responsibility for any errors or omissions by firms or employers that fail to register a candidate on his/her behalf.
- 4.11 Candidates must consult the IRBA website (www.irba.co.za) after registration to ensure that their details are correctly entered in the electronic register, thus confirming their admission to the examination.

5. COMPILATION OF EXAMINATION

- 5.1 The compilation of the PPE is the sole responsibility of the Examinations Committee.

6. NATURE OF EXAMINATION

6.1 Assessment objective

- 6.1.1 The objective of the PPE is to assess the professional competence of a candidate to apply integrated knowledge, skills and professional values appropriate to the practice of an RA at entry level and that will enable the candidate to continue to learn and adapt to change throughout his/her professional career.

6.2 Standard of assessment

- 6.2.1 In determining the desirable level of professional competence, the Education Committee has defined the following six professional competencies that embody its expectations of successful candidates of the PPE:
- i) The ability to apply concepts and principles from a defined technical body of knowledge, skills and professional values in an integrated and analytical manner to complex situations that are likely to be encountered in the multi-disciplinary public practice environment. The defined technical body of knowledge, skills and professional values will be prescribed by the Education Committee from time to time.

- ii) The ability to draw on skills developed as a result of practical experience to solve problems relating to the function of an RA.
- iii) The ability to apply professional judgement in assessing alternatives and recommending solutions to situations that reflect the public practice environment.
- iv) The ability to communicate effectively by formulating appropriate arguments and recommendations in a concise and logical manner appropriate to the specific user and particular level of assurance required.
- v) The ability to demonstrate and apply to public practice situations, a comprehensive understanding of the professional values of the profession in general and the ethical requirements specific to the practice of an RA.
- vi) The ability to continue to learn and adapt to change through an awareness of current developments shaping the future of the profession.

6.3 Scope of assessment

- 6.3.1 The assessment is based on practical situations/problems that are likely to be encountered in the multidisciplinary public practice environment and that require the candidate to draw on practical experience. The scope of the assessment is based on the most recent education curriculum (the Curriculum Framework) defined by the Education Committee.

6.4 Format of examination

- 6.4.1 The PPE is divided into two examination question papers of two and a half hours each (100 marks each). Each examination question paper will consist of a single scenario with a number of required questions. Both question papers will be written on the same day.
- 6.4.2 Half an hour reading time is given for each question paper, making each examination session three hours in duration.
- 6.4.3 The first session is from 9:00 until 12:00 and the second from 14:00 until 17:00.

- 6.4.4 At the start of each session, candidates are given the scenario to read.
- 6.4.5 Candidates are allowed to annotate, highlight and make notes of any kind on the question paper, and consult their permitted texts (See section 8: "Permitted Texts" below) during the half hour reading period.
- 6.4.6 At the close of the half hour reading period, candidates are given the required questions and answer books.
- 6.4.7 Candidates have two and a half hours to answer the required section.

6.5 Open book assessment

- 6.5.1 The PPE will be conducted under open-book conditions in accordance with knowledge management principles (See section 8: "Permitted Texts" below).

6.6 Pass requirements

- 6.6.1 The maximum number of marks to be awarded for the examination is 200, of which a candidate must be awarded at least 100 (i.e. 50%) in order to pass. The overall assessment will be based upon the total marks scored by a candidate in both questions. There will be no sub minimum requirement on each question or part thereof.

6.7 Language

- 6.7.1 The examination is printed in English and Afrikaans. A candidate may write the examination in either of these two languages.

7. CHANGES IN LEGISLATION, STATEMENTS AND EXPOSURE DRAFTS

- 7.1 The Examinations Committee will determine the examinable accounting and auditing pronouncements and will publish details on the IRBA website (www.irba.co.za).

8. PERMITTED TEXTS

8.1 Any editions of the following books will be permitted, although the latest edition of the books is desirable:

- IRBA Manual of Information, Guidelines for Registered Auditors, 2009.
- SAICA Handbook: Volume 1A, 1B and 1C (International Financial Reporting Standards), Volume 2A and 2B (Auditing), Volume 3 (Ethics/Circulars) and Volume 4 (Exposure drafts).
- SAICA Legislation Handbook (Volumes 1 and 2) (LexisNexis Butterworths: Durban).

8.2 The following copies (texts can be downloaded from the IRBA website) will be permitted:

- IRBA Manual of Information, Guidelines for Registered Auditors, 2009;
- IRBA Guide: Reportable Irregularities;
- IRBA Circular: Giving Second Opinions;
- IRBA Omsendbrief 01/2009 - July 2009: Vertaling van Woordelys (Translation of Glossary of Terms);
- SAICA Guide: Revised Guide on Forecasts; and
- SAICA Guide: Trading Whilst Factually Insolvent.

8.3 Candidates are required to supply their own copies of the permitted texts.

8.4 Under no circumstances whatsoever, may candidates annotate or write in permitted texts prior to or during the course of the examination. Candidates are, however, allowed to highlight, underline, sideline and/or flag permitted texts prior to or during the course of the examination. Writing on flags is permitted for reference purposes only, that is, writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation. A flag may not contain any words that do not appear on the page to which the flag is attached. Texts may not be supplemented with additional notes and/or loose pages.

8.5 Under no circumstances whatsoever will any sharing of any permitted texts among candidates be allowed.

- 8.6 The IRBA reserves the right to randomly check permitted texts during the examination sessions.
- 8.7 Only texts permitted and prescribed by the Education Committee from time to time will be allowed into the examination room. A candidate who brings any other book/s, text/s and/or copies into the examination room will be in contravention of these Regulations.
- 8.8 Permitted texts should be uncovered so as to enable supervisors to identify the texts used by a candidate from the cover only, without having to open the texts.

9. ANONYMITY OF CANDIDATES

- 9.1 Each candidate will be allocated a unique examination index number.
- 9.2 As far as it is reasonably possible the Education Committee will ensure that no information by means of which a candidate may be identified, (including a candidate's name, examination room or any other information) is in any way related to a candidate's examination index number or examination script until after the adjudication process has been completed. Only then will the identity of candidates be disclosed.

10. CONFIDENTIALITY

- 10.1 Only members of the Examinations Committee and those individuals duly appointed by the Examinations Committee for the compilation of the examination will have prior knowledge of the content of the examination.
- 10.2 As far as it is reasonably possible, all procedures relating to the compilation, printing and distribution of the examination question papers will take place under appropriate, strict control measures to guard against any unauthorised disclosure.
- 10.3 All individuals involved in the examination process will be required to sign a declaration of confidentiality and conflict of interest form.

11. OWNERSHIP, COPYRIGHT AND ACCESS

- 11.1 The IRBA will retain the examination scripts and mark plans for a period of six (6) months after the date on which the examination results are officially published. Thereafter, all examination scripts and mark plans will be destroyed.
- 11.2 Candidates may request a copy of their examination scripts and mark plans in terms of the Promotion of Access to Information Act, 2 of 2000. Such requests must be made on the required form and forwarded to the IRBA's Information Officer.
- 11.3 Mark plans are solely for the assistance of the marking process. The final suggested solution is the official solution against which candidates are evaluated and in case of any differences between the mark plans and final solution, the final suggested solution will prevail.
- 11.4 The IRBA holds the copyright to the examination question papers, all solutions and mark plans and it remains the sole property of the IRBA.

12. EXAMINATION VENUES

- 12.1 The examination will be conducted at examination venues determined by the IRBA. The IRBA reserves the right to cancel a particular venue if the number of candidates who indicate their desire to write the examination at that particular venue is insufficient to justify holding the examination there. In such cases alternative arrangements will be made.

13. ALTERNATIVE EXAMINATION ARRANGEMENTS

- 13.1 The Education Committee may make alternative examination arrangements available to candidates who require these arrangements for medical, personal or other reasons. The policies and procedures governing all applications for special concessions will be published on the IRBA website (www.irba.co.za). Special concessions will be granted entirely at the discretion of the Education Committee and a candidate intending to apply for a special concession must follow the required procedures.

14. EXAMINATION ROOM REGULATIONS

Reporting to the examination room

- 14.1 Candidates are required to report to the examination room at least 30 minutes before the reading time commences for each session.
- 14.2 Candidates reporting for the examination are required to sign an undertaking to subscribe and abide by these Regulations in all respects (Refer to Annexure "A").
- 14.3 Candidates are required to sign the examination attendance register.
- 14.4 Candidates are required to produce proof of identity as well as their official examination index number issued on the IRBA's letterhead.

Only the following forms of identification are permitted:

- a valid South African identity document; or
 - a valid passport; or
 - a valid driver's licence card.
- 14.5 The doors to the examination room will be closed at the scheduled commencement time to enable the invigilator to issue the necessary instructions and distribute examination stationery. Candidates who are not present when the doors are closed will not be allowed to enter the examination room until five minutes after the start of the reading time.
- 14.6 Candidates who arrive more than one hour after the commencement of the reading time will not be allowed to write the question paper.
- 14.7 The Education Committee will appoint invigilators and supervisors at each examination venue and will ensure that an adequate supply of the necessary examination stationery is available at such venues.

- 14.8 Candidates must at all times follow the instructions of the invigilator. Failure to do so may be considered misconduct.

Departure from the examination room

- 14.9 Candidates may not leave the examination room within the first 60 minutes of the commencement of the reading time of a question paper.
- 14.10 Candidates may not leave the room 30 minutes prior to the close of the examination session. Candidates are to remain in their seats until their examination scripts and other materials have been collected and they have been instructed by the invigilator to leave the examination room.
- 14.11 When the invigilator declares that the allocated time for the examination has expired, candidates must cease writing immediately and must submit all examination scripts and any other material that the invigilator instructs to be submitted.
- 14.12 Under no circumstances whatsoever will a candidate be allowed to leave the examination room after the time has expired until all candidates writing in that room have handed in their examination scripts and until the invigilator has reconciled the number of examination scripts for each question to the number of candidates on the register.
- 14.13 Candidates may retain the question papers after completion of the examination.
- 14.14 It is the responsibility of the candidate to ensure that all examination scripts are handed in to the invigilator before departing from the examination room. The invigilator will refuse to accept any script for marking from any candidate once that candidate has left the examination room.

The use of official examination materials

- 14.15 All answers must be written in blue or black ink.
- 14.16 Only answers written on official examination stationery supplied by the IRBA will be assessed.

- 14.17 Candidates will be supplied with an answer book for each question or subsection that is identified by means of different colours. The response to each question or subsection must be written in a separate answer book. Appropriate instructions will be set out in the question paper.
- 14.18 It is the candidate's responsibility to ensure that they answer each question in the designated answer book for that question. The IRBA shall not be liable whatsoever for any prejudice suffered by a candidate who has not answered a question in the designated answer book.
- 14.19 The candidate's official examination index number must be clearly indicated in the appropriate space provided for this purpose on each script and/or loose pages.
- 14.20 Additional loose pages will be supplied. The number of the question to which a particular loose page pertains, must be clearly indicated on each page.
- 14.21 Candidates must ensure that each loose page is filed in the correct examination script and is securely attached using the laces provided for this purpose.
- 14.22 An examination script must be submitted for each question or subsection, regardless of whether or not a candidate has answered or attempted the question or subsection, as the number of examination scripts submitted will be used after the examination to reconcile the number of candidates for control purposes.

15. IDENTIFICATION OF CANDIDATES

- 15.1 Any candidate who attempts to identify himself/herself on any examination stationery by any means other than through the use of the official examination index number may be disqualified from the examination.

- 15.2 In instances where an examination question requires the drafting of a letter, memorandum or report, candidates should ensure that their identity is not disclosed through use of personal details.

16. THE USE OF CALCULATORS, OTHER ELECTRONIC EQUIPMENT AND CELL PHONES

- 16.1 Candidates may use a financial calculator. However, the calculator may not have alphabetic functions. This limitation includes the use of the calculators that are capable of accessing alphabetic characters.
- 16.2 The decision of the invigilator as to the acceptability of a particular calculator will be final.
- 16.3 Candidates must supply their own replacement batteries and will not be allowed to leave the examination room to fit any replacement batteries or to attend to calculators for whatever other reason. Please note that no facilities will be available at the examination room either before, during or after an examination for candidates to charge calculator batteries.
- 16.4 The calculators must be pocket-sized, silent, cordless and without print-out facilities.
- 16.5 Under no circumstances whatsoever will the use of electronic data recorders, palmtops or similar devices be permitted during the examination.
- 16.6 Under no circumstances whatsoever will the use of cell phones be permitted during the examination. These must be switched off when candidates enter the examination room and not merely switched to "silent" or "vibrate".

17. SHARING OF EXAMINATION STATIONERY

- 17.1 Under no circumstances may candidates share any item of examination stationery during the examination. This includes the sharing of any official or unofficial writing material, writing instruments, calculators and permitted texts.

18. DISQUALIFICATION FROM THE EXAMINATION

- 18.1 A candidate who has presented himself/herself to write the examination may be disqualified from the examination for that year as well as subsequent years if he/she:
- 18.1.1 Leaves any examination script or any document by means of which he/she can be identified, or if he/she marks any examination script in any way whatsoever by means of which he/she can be identified.
 - 18.1.2 Communicates with, or receives assistance from, or copies from the examination script of any other person during the writing of the question paper.
 - 18.1.3 Has in his/her possession in the examination room any unauthorised book, manuscript or paper whatsoever.
 - 18.1.4 Is guilty of any practice or action which, in the opinion of the Education Committee, is irregular or dishonest or is designed to give him/her an unfair advantage in writing the examination.
 - 18.1.5 Fails to observe or carry out any instructions in connection with the examination that may from time to time be issued by the Education Committee or by an official appointed by the Education Committee.
 - 18.1.6 Leaves the examination room with an examination script/s.
 - 18.1.7 Has written annotations in his/her permitted texts.
 - 18.1.8 Allows any other person to falsely present themselves as the candidate who has registered for the examination.
- 18.2 The Education Committee reserves the right to take such additional action against a candidate as it deems appropriate in the circumstances which may include referring the misconduct to the relevant professional body.
- 18.3 The Education Committee reserves the right to take any such action as it deems appropriate to safeguard the integrity of the examination.
- 18.4 The Education Committee's decision is final and binding.

19. MARKING OF EXAMINATION SCRIPTS

- 19.1 Prior to any marking taking place, copies of the examination question paper and the DRAFT suggested solution will be forwarded to providers of recognised academic, education and training programmes for comment.
- 19.2 A sample will be drawn from each question in the examination and will be reviewed by the markers and umpires responsible for the relevant question.
- 19.3 The results of the review and the comments received will be considered at a meeting of the Examinations Committee to determine the extent to which the suggested solutions and mark plans require amendment.
- 19.4 After consideration of the relevant information, a FINAL suggested solution and mark plan will be drawn up. Only once the suggested solutions and mark plans have been finalised and approved by the Examinations Committee, will the official instruction be issued to commence with the marking.
- 19.5 Markers and umpires will be appointed by the Examinations Committee based on their expertise in a particular subject area and experience in the marking of examination scripts.
- 19.6 Each examination script for each question will be assessed by at least two independent markers who will record the marks allocated to that question on their separate mark plans. Only once an examination script has been independently assessed by both markers, will the markers disclose their respective mark allocations.
- 19.7 An umpire will be assigned to each question.
- 19.8 In instances where the two markers are unable to reach consensus on the number of marks to be awarded to a particular examination script, the umpire assigned to that question will review the examination script and then award a final mark.

- 19.9 In instances where the umpire is unable to resolve the matter, he/she will refer it to the Examinations Committee together with the comments and marks awarded by each marker. The Examinations Committee will then review the examination script and decide on the final mark to be awarded. This decision of the Examinations Committee is final and binding.
- 19.10 The umpire assigned to each question will review a sample of the examination scripts once the marking process has been completed in order to satisfy himself/herself that marks were awarded consistently in accordance with the final suggested solution and mark plan. The umpire has the authority to take such remedial action that he/she deems fit if he/she is not satisfied with the marking process.
- 19.11 Once the assessment process has been completed, the results will be entered into an electronic examination system. Every effort will be made to ensure that data captured is accurate in all respects. After capturing, the actual marks awarded on the examination script will be verified against the recorded data to ensure that every candidate is awarded the correct mark.

20. ADJUDICATION OF RESULTS

- 20.1 The Education Committee will adjudicate the examination results, in accordance with its adjudication principles, and determine those candidates who passed the examination, those who failed the examination, and those who passed with honours.
- 20.2 A candidate is awarded honours for obtaining a mark of 75% or more for the examination.
- 20.3 The outcome of the adjudication process is final and binding and under no circumstances will the adjudication process be re-opened or any examination script re-marked.
- 20.4 Only once the adjudication process has been completed, will the names of candidates be matched with examination index numbers to disclose their identities.

21. REPORTING OF RESULTS

- 21.1 The results of the examination will be released at an official time, date and place as determined by the Education Committee.
- 21.2 Each candidate will be notified in writing as soon as possible after the official release of the results as to whether he/she has passed the examination (with or without honours), or whether he/she has failed.
- 21.3 In instances where a candidate fails the examination, a statement of results will be issued that sets out the symbol awarded to that candidate for every question in the question paper.

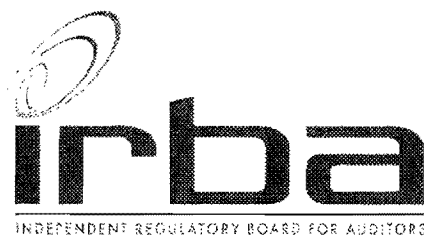
The symbols should be interpreted as follows:

- A:** 70% or higher
- B:** 60% - 69%
- C:** 50% - 59%
- D:** 40% - 49%
- E:** 30% - 39%
- F:** below 30%

- 21.4 Under no circumstances whatsoever will any discussion or debate relating to a candidate's examination script be entered into.
- 21.5 Under no circumstances whatsoever will any application for a re-mark of any examination script be entertained.
- 21.6 A copy of the official examiners' general comments on the examination will be published on the IRBA website (www.irba.co.za).

22. GENERAL

- 22.1 The IRBA shall have the power to decide on any matters not specifically referred to in these Regulations.

ANNEXURE A**PUBLIC PRACTICE EXAMINATION DECLARATION**

I hereby present myself as a duly registered candidate to undertake the Public Practice Examination of the IRBA.

I have read and understood the contents of the Examination Regulations prescribed by the IRBA in its entirety.

I hereby agree to abide by the contents of the Examination Regulations of the IRBA in all respects.

Surname: _____

Name: _____

Examination index number: _____

Signature: _____

Date: _____