

## BOARD NOTICE 154 OF 2010



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**THE ADOPTION OF INTERNATIONAL QUALITY CONTROL, AUDITING, REVIEW, OTHER ASSURANCE AND RELATED SERVICES PRONOUNCEMENTS IN TERMS OF THE AUDITING PROFESSION ACT, 26 OF 2005 ("THE ACT")**

Notice is hereby given, for general information, in accordance with the provision of section 4(1)(e) of the Auditing Profession Act, 26 of 2005 ("the Act") of the following:

1. The Board hereby resolves to adopt, issue and prescribe the following publications known as:
  - 1.1 ***Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, 2010 Edition Part I, ISBN978-1-60815-052-6***; and
  - 1.2 ***Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements, 2010 Edition Part II, ISBN978-1-60815-052-6***

These publications now replace and substitute the publication known as "***Handbook of International Standards on Auditing and Quality Control***" 2009 Edition, ISBN 978-934779-92-7 effective from 15 December 2009. With the exception of ISAE 3402 Assurance Reports on Controls at a Service Organisation, which is effective for service auditors' reports covering periods ending on or after 15 June 2011, the standards contained in these publications are effective for audits of financial statements for periods beginning on or after 15 December 2009.

References to the IESBA *Code of Ethics for Professional Accountants* in these publications must be read in conjunction with the IRBA *Code of Professional Conduct for Registered Auditors* issued in July 2010, effective from 1 January 2011 which has additional requirements for registered auditors in South Africa.

2. By virtue of adopting 1.1 and 1.2 above, the Board deems the publications to have been prescribed without publication of the entire books, and hereby communicates the adoption to registered auditors as well as making it available on the IRBA's website- [www.irba.co.za](http://www.irba.co.za).

3. PDF formats of the 2010 Handbooks may be downloaded from the IRBA's website- [www.irba.co.za](http://www.irba.co.za). These Handbooks will also be available on CD free of charge on written request to [standards@irba.co.za](mailto:standards@irba.co.za) or [communications@irba.co.za](mailto:communications@irba.co.za).

**For further assistance, enquiries may be directed to:**

The Director: Standards  
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**For Attention: Ms S D van Esch**

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Mr B P Aguilhas

**Chief Executive Officer**

**Independent Regulatory Board for Auditors**