

BOARD NOTICE 31 OF 2019



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AUDITING PROFESSION ACT, 2005 (ACT NO 26 OF 2005), AS AMENDED – REGISTRATION OF REGISTERED AUDITORS AND REGISTERED CANDIDATE AUDITORS

The Independent Regulatory Board for Auditors publishes the following information relating to the registration of Registered Auditors and Registered Candidate Auditors.

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**PROCESSES AND DOCUMENTS TO BE PRESCRIBED IN TERMS OF
THE AUDITING PROFESSION ACT, 26 OF 2005,
AS AMENDED BY THE AUDITING PROFESSION AMENDMENT ACT, 2 OF 2015 (APA)**

A SUMMARY OF THE RELEVANT SECTIONS OF THE ACT

Section 6(1)(a), (c), (g)

6(1) The Regulatory Board must, subject to this Act

- (a) **prescribe** minimum qualifications, competency standards and requirements for registration of auditors and candidate auditors in addition to those provided for in this Act;
- (c) **prescribe** the period of validity of the registration of a registered auditor and a candidate auditor;
- (g) **prescribe** minimum requirements for the renewal of registration and re-registration of registered auditors and registered candidate auditors.

Section 37(1), (2)(b)

37(1) An individual must apply on the **prescribed** application form to the Regulatory Board for registration as an auditor or registered candidate auditor.

37(2) If, after considering an application, the Regulatory Board is satisfied that the applicant

- (b) has complied with the **prescribed** education, training and competency requirements for a registered auditor or registered candidate auditor;

Section 38(2), (3)

38(2) On application by a firm which is a partnership fulfilling the conditions in subsection 1(a) or a sole proprietor, on the **prescribed** application form, the Regulatory Board must register the firm as a registered auditor on payment of the **prescribed** fee.

38(3) The Regulatory Board must register a company as a registered auditor on payment of the **prescribed** fee if...

Section 40(1), (2)

40(1) A registered auditor or registered candidate auditor must apply in the **prescribed** manner to the Regulatory Board for the renewal of his or her registration.

40(2) A registered auditor or registered candidate auditor whose registration was terminated in terms of section 39 or cancelled in terms of section 51(3)(a)(iv) may apply for re-registration in the **prescribed** manner to the Regulatory Board.

**DETAIL OF DOCUMENTS AND PROCESSES TO BE PRESCRIBED IN TERMS OF THE AUDITING
PROFESSION ACT, 26 OF 2005,
AS AMENDED BY THE AUDITING PROFESSION AMENDMENT ACT, 2 OF 2015 (APA)**

SECTION 6:

6(1) The Regulatory Board must, subject to this Act
(a) **prescribe** minimum qualifications, competency standards and requirements for registration of auditors and candidate auditors in addition to those provided for in this Act;

1. Registration as a Registered auditor

It is **prescribed** that the minimum qualifications, competency standards and requirements for registration of auditors in addition to those provided for in this Act are:

1.1 **For candidates who wrote the Public Practice Examination (PPE):**
1.1.1 The applicant must have successfully completed the PPE;
1.1.2 The applicant must have successfully completed a recognised training contract in public practice; and
1.1.3 A determination by the Regulatory Board of whether the applicant is a fit and proper person to practise the profession.

1.2 **For candidates who wrote the Assessment of Professional Competence (APC):**
1.2.1 The applicant must have successfully completed the APC;
1.2.2 The applicant must have successfully completed a recognised training contract;
1.2.3 The applicant must have successfully completed the Regulatory Board's Audit Development Programme (ADP); and
1.2.4 A determination by the Regulatory Board of whether the applicant is a fit and proper person to practise the profession.

1.3 **For all candidates:**
If it has been more than three years since the applicant was last registered with the Regulatory Board, successfully completed the PPE, successfully completed their training contract (in the case of applicants who wrote the PPE), or successfully completed the ADP, whichever is the later date, the applicant is required to submit with their application their CV, evidence of CPD undertaken for the past three years, and a short explanation of why registration is required. If the applicant is joining a firm already registered with the Regulatory Board, the applicant must also provide a letter signed by the Senior Partner or equivalent of the firm confirming their position within the firm and their audit proficiency. The applicant may be required to undergo a proficiency assessment.

1.4 **For candidates who are tax practitioners or are intending to be tax practitioners:**
It is **prescribed** that, in addition to applying for registration in terms of paragraphs 1.1, 1.2 and 1.3 above, if an applicant is a tax practitioner or intending to be a tax practitioner, the candidate must provide the following:
1.4.1 A completed application form for recognition as a tax practitioner by the Regulatory Board as their Recognised Controlling Body (RCB) on Form 4 **[ANNEXURE C]**.
1.4.2 Payment of the **prescribed** fee.
The candidate will only be recognised by the Regulatory Board as a tax practitioner with the Regulatory Board as their RCB once their individual application for registration has been approved.

2. Registration as a registered candidate auditor

It is **prescribed** that the minimum qualifications, competency standards and requirements for registration of registered candidate auditors in addition to those provided for in this Act are:

2.1 The applicant must have successfully completed a recognised academic programme at an accredited university; and
2.2 The applicant must have successfully completed a recognised core assessment programme; and

- 2.3 The applicant must have completed a recognised professional development and assessment programme;
- 2.4 The application must be determined by the Regulatory Board to be a fit and proper person to practise the profession.

It is **prescribed** that the applicant must have qualified as a professional accountant with a professional body recognised by the Regulatory Board.

3. Registration of firms

It is **prescribed** that the minimum qualifications, competency standards and requirements for registration of firms in addition to those provided for in this Act are:

- 3.1 Submission of the completed **prescribed** Form 2 [**ANNEXURE D**];
- 3.2 Submission of a quality manual drafted in accordance with ISQC1;
- 3.3 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer;
- 3.4 Submission of a signed copy of the quality reviewer agreement entered into with the Quality Reviewer; and
- 3.5 Submission of confirmation of firm ownership:
 - 3.5.1 If firm is an incorporated company, a copy of the shareholders register / securities register / share certificates and the latest COR39 from CIPC confirming directors of the firm;
 - 3.5.2 If firm is a partnership, a copy of the partnership agreement or equivalent.

4. Recognition of a registered auditor as a tax practitioner with the Regulatory Board as Recognised Controlling Body (RCB)

It is **prescribed** that the minimum requirements for a registered auditor to be recognised as a tax practitioner with the Regulatory Board as RCB are:

- 4.1 Submission of completed Form 4 [**ANNEXURE C**];
- 4.2 Payment of the **prescribed** fee;

(c) prescribe the period of validity of the registration of a registered auditor and a registered candidate auditor;

5. Period of validity of the registration of a Registered auditor

It is **prescribed** that the period of validity of the registration of a registered auditor, being both defined on a continuous registration basis and on an annual basis, is:

- 5.1 From the date of first registration until termination for whatever reason;
- 5.2 On an annual basis, from 1 April to 31 March of each year, provided the registered auditor pays the required annual fees and submits the required annual documents.

6. Period of validity of the registration of a registered candidate auditor

It is **prescribed** that the period of validity of the registration of a registered candidate auditor is that the candidate shall be registered as a registered candidate auditor until:

- 6.1 the candidate has satisfied all the (ADP) requirements, which include that:
 - 6.1.1 the candidate has submitted a portfolio of evidence;
 - 6.1.2 the Regulatory Board has evaluated the portfolio of evidence and has reached a decision that the candidate has successfully completed the ADP; and

6.1.3 An ADP monitoring visit has been conducted at the firm where the candidate has completed the ADP and the environment has been assessed as conducive to the development of professional competence.

It is **prescribed** that the candidate will then be eligible to apply for registration as a registered auditor.

7. Period of validity of the registration of a firm

It is **prescribed** that the period of validity of a firm is from date of registration until registration is terminated for whatever reason.

8. Period of validity of the recognition of a Registered auditor as a tax practitioner with Regulatory Board as RCB

It is **prescribed** that the period of validity of the recognition of a registered auditor as a tax practitioner with the Regulatory Board as RCB, being both defined on a continuous registration basis and on an annual basis, is:

8.1 From the date of first registration until termination for whatever reason, including termination of the registered auditor's registration with the Regulatory Board.

8.2 On an annual basis, from 1 April to 31 March of each year, provided the registered auditor pays the required tax practitioner annual fees.

(g) **prescribe** minimum requirements for the renewal of registration and re-registration of registered auditors and registered candidate auditors.

9. Requirements for renewal of registration and re-registration of registered auditors

9.1 **Renewal of registration of registered auditors**

It is **prescribed** that the minimum requirements for the renewal of registration are:

9.1.1 Payment of the annual fees by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;

9.1.2 Completion and submission by a specified date of an individual Annual Return;

9.2 **Re-registration of registered auditors**

It is **prescribed** that the minimum requirements for re-registration are:

9.2.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;

9.2.1.1 Completion and submission of Form 1 **[ANNEXURE A]**;

9.2.1.2 A determination by the Regulatory Board of whether the applicant is a fit and proper person to practise the profession;

9.2.1.3 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 37 of Act 26 of 2005;

9.2.1.4 If it has been more than three years since the applicant was last registered with the Regulatory Board, successfully completed the PPE, successfully completed their training contract (in the case of applicants who wrote the PPE), or successfully completed the ADP, whichever is the later date, the applicant is required to submit with their application their CV, evidence of CPD undertaken for the past three years, and a short explanation of why registration is required. If the applicant is joining a firm already registered with the Regulatory Board, the applicant must also provide a letter signed by the Senior Partner or equivalent of the firm confirming their position within the firm and their audit proficiency. The applicant may be required to undergo a proficiency assessment.

10. **Requirements for renewal of registration and re-registration for registered candidate auditors**

There are no specific requirements for the renewal of registration or re-registration of registered candidate auditors.

11. **Requirements for renewal of registration and re-registration for firms**

- 11.1 There are no specific requirements for the renewal of registration of firms.
- 11.2 It is **prescribed** that the minimum requirements for re-registration are:
 - 11.2.1 Completion and submission of Form 2 **[ANNEXURE D]**;
 - 11.2.2 Submission of a quality manual drafted in accordance with ISQC1;
 - 11.2.3 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer; and
 - 11.2.4 Submission of the agreement entered into with the Quality Reviewer.
 - 11.2.5 Submission of confirmation of firm ownership:
 - 11.2.5.1 If firm is an incorporated company, a copy of the shareholders agreement / share certificates and the latest COR39 from CIPC confirming directors of the firm;
 - 11.2.5.2 If firm is a partnership, a copy of the partnership agreement or equivalent.

12. **Requirements for the renewal and re-application for recognition of a registered auditor as a tax practitioner with Regulatory Board as RCB**

12.1 **Renewal of a registered auditor as a tax practitioner**

It is **prescribed** that the minimum requirements for the renewal of registration are:

- 12.1.2 Payment of the tax practitioner annual fee by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;

12.2 **Re-application for recognition as a tax practitioner by a registered auditor**

It is **prescribed** that the minimum requirements for the re-application for recognition by a registered auditor as a tax practitioner are:

- 12.2.1 Submission of completed Form 4 **[ANNEXURE C]**;
- 12.2.2 Payment of the **prescribed** fee;

SECTION 37:

37(1)	An individual must apply on the prescribed application form to the Regulatory Board for registration as an auditor or candidate auditor.
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13. **Application forms for registered auditors, registered candidate auditors and tax practitioner application**

- 13.1 The **prescribed** application form for registration as a registered auditor is attached as **ANNEXURE A**.
- 13.2 The **prescribed** application form for registration as a registered candidate auditor is attached as **ANNEXURE B**.
- 13.3 The **prescribed** application form for recognition of a registered auditor as a tax practitioner with the Regulatory Board as RCB is attached as **ANNEXURE C**.

37(2)	If, after considering an application, the Regulatory Board is satisfied that the applicant
(b)	has complied with the prescribed education, training and competency requirements for a registered auditor or registered candidate auditor.

14. **Education, training and competency requirements for registered auditors or registered candidate auditors**

The **prescribed** education, training and competency requirements are detailed in this document under paragraphs 1, 2, 3 and 4 of this document.

SECTION 38

- 38(2) On application by a firm which is a partnership fulfilling the conditions in subsection 1(a) or a sole proprietor, on the **prescribed** application form, the Regulatory Board must register the firm as a registered auditor on payment of the **prescribed** fee.
- 38(3) The Regulatory Board must register a company as a registered auditor on payment of the **prescribed** fee if...

15. **Application form for firm registration**

The **prescribed** application form for all applications to register a firm is attached as **ANNEXURE D**, and the fee is determined and **prescribed** by the Regulatory Board from time to time.

SECTION 40

- 40(1) A registered auditor or registered candidate auditor must apply in the **prescribed** manner to the Regulatory Board for the renewal of his or her registration.

16. **Renewal of registration for Registered auditors**

- 16.1 In order to renew his or her registration with the Regulatory Board on an annual basis it is **prescribed** that a registered auditor must:
 - 16.1.1 Pay an annual fee by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;
 - 16.1.2 Pay an annual tax practitioner renewal fee by a specified date, if the registered auditor is recognised by the Regulatory Board as a tax practitioner, which fee is **prescribed** by the Regulatory Board from time to time; and
 - 16.1.3 complete and submit an individual Annual Return by a specified date, which Annual Return comprises:
 - 16.1.3.1 a compliance questionnaire relating to the Financial Intelligence Centre Act, 38 of 2001;
 - 16.1.3.2 a public practice information questionnaire, including questions about a Registered auditor's assurance status;
 - 16.1.3.3 a Continuing Professional Development questionnaire;
 - 16.1.3.4 a Fit and Proper questionnaire; and
 - 16.1.3.5 a tax practitioner status questionnaire.

The content of the questionnaires comprising the Individual Annual Return may change from time to time as determined by the Regulatory Board.

- 16.2 It is further **prescribed** that if the registered auditor fails to pay his annual fees by the specified date, the registered auditor's registration automatically lapses in terms of section 39(5) of the APA.
- 16.3 It is further **prescribed** that if the registered auditor fails to submit his complete Individual Annual Return by the specified date, the registered auditor's registration will be cancelled in terms of section 40(2) read with 39(3) of the APA for failing to meet the annual renewal requirements.
- 16.4 It is further **prescribed** that if the registered auditor, who is recognised as a tax practitioner by the Regulatory Board, fails to pay the tax practitioner annual fee by due date, his or her status as a recognised tax practitioner will be terminated.

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Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 645

15 March
Maart 2019

No. 42304

PART 2 OF 2



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ISSN 1682-5843



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16.5 Reinstatement of a registered auditor who has lapsed or been cancelled in terms of paragraph 2 and 3 above

- 16.5.1 It is **prescribed** that if the registered auditor's registration is lapsed or cancelled in terms of paragraph 16.2 or 16.3 above, the registered auditor may request reinstatement on payment of a **prescribed** administration fee, together with payment of the outstanding annual fees and/or submission of the outstanding Annual Return and any other fees or documents that are outstanding to the Regulatory Board.
- 16.5.2 It is further **prescribed** that the registered auditor may apply for reinstatement in terms of paragraph 16.5.1 above up until 31 January of the year following the year of lapsing or cancellation of registration.
- 16.5.3 It is further **prescribed** that if the registered auditor does not apply for reinstatement before 31 January of the year following the year of lapsing or cancellation of registration, the registered auditor may apply for re-registration of registration from 1 February of the year following the year of lapsing or cancellation of registration.
- 16.5.4 It is further **prescribed** that, if a registered auditor whose registration has lapsed or been cancelled does not apply for re-instatement, the registered auditor may not apply for re-registration until 1 February of the year following the year of lapsing or cancellation.

16.6 Reinstatement of tax practitioner recognition status

- 16.6.1 It is **prescribed** that, if a registered auditor's tax practitioner status has been terminated in terms of paragraph 16.4 above, the registered auditor may apply for reinstatement of his tax practitioner status on payment of a **prescribed** administration fee together with the outstanding annual tax practitioner fee.
- 16.6.2 It is further **prescribed** that the registered auditor who is a tax practitioner recognised by the Regulatory Board may apply for reinstatement of his tax practitioner status in terms of paragraph 16.6.1 above up until 31 January of the year following the year of the termination of his tax practitioner status.
- 16.6.3 It is further **prescribed** that if the registered auditor who is a tax practitioner recognised by the Regulatory Board does not apply for reinstatement of his tax practitioner status before 31 January of the year following the year of lapsing or cancellation of registration, the registered auditor may re-apply for recognition as a tax practitioner with the Regulatory Board as his RCB from 1 February of the year following the year of the termination of his tax practitioner status.
- 16.6.4 It is further **prescribed** that, if a registered auditor who is a tax practitioner and whose tax practitioner status has been terminated does not apply for reinstatement of his tax practitioner status, that registered auditor may not apply for re-recognition as a tax practitioner until 1 February of the year following the year of termination of his tax practitioner status

17. Renewal of registration for registered candidate auditors

There are no specific requirements for the renewal of registration of registered candidate auditors.

18. Requirements for renewal of registration and re-registration for firms

There are no specific requirements for the renewal of registration of firms.

40(2)	A registered auditor or registered candidate auditor whose registration was terminated in terms of section 39 or cancelled in terms of section 51(3)(a)(iv) may apply for re-registration in the prescribed manner to the Regulatory Board.
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19. Re-registration for Registered auditors

The **prescribed** manner of re-registration for registered auditors is as follows:

- 19.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 19.2 Completion and submission of Form 1 **[ANNEXURE A]**
- 19.3 A determination by the Regulatory Board of whether the applicant is a fit and proper person to practise the profession;
- 19.4 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 37 of the APA and in terms of paragraphs 1.1, 1.2 and 1.3 of this document.
- 19.5 If it has been more than three years since the applicant was last registered with the Regulatory Board, successfully completed the PPE, successfully completed their training contract (in the case of applicants who wrote the PPE), or successfully completed the ADP, whichever is the later date, the applicant is required to submit with their application their CV, evidence of CPD undertaken for the past three years, and a short explanation of why registration is required. If the applicant is joining a firm already registered with the Regulatory Board, the applicant must also provide a letter signed by the Senior Partner or equivalent of the firm confirming their position within the firm and their audit proficiency. The applicant may be required to undergo a proficiency assessment.

20. Re-registration for registered candidate auditors

The **prescribed** manner of re-registration of registered candidate auditors is as follows:

- 20.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 20.2 Completion and submission of Form 5 **[ANNEXURE B]**
- 20.3 A determination by the Regulatory Board of whether the applicant is a fit and proper person to practise the profession;
- 20.4 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 37 of the APA and in terms of paragraph 2 of this document.

21. Re-registration of firms

The **prescribed** manner of re-registration of firms is as follows:

- 21.1 Compliance with all the requirements that would apply with the firm were applying for registration for the first time as specified in section 38 of the APA;
- 21.2 Submission of completed Form 2 **[ANNEXURE C]**;
- 21.3 Submission of a quality manual drafted in accordance with ISQC1;
- 21.4 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer; and
- 21.5 Submission of the agreement entered into with the Quality Reviewer
- 21.6 Submission of confirmation of firm ownership:
 - 21.6.1 If firm is an incorporated company, a copy of the shareholders register / securities register / share certificates and the latest COR39 from CIPC confirming directors of the firm;
 - 21.6.2 If firm is a partnership, a copy of the partnership agreement or equivalent.

22. Re-application for recognition as a tax practitioner with the Regulatory Board as RCB

It is **prescribed** that the minimum requirements for a registered auditor to re-apply to be recognised as a tax practitioner with the Regulatory Board as RCB are:

- 22.1 Submission of completed Form 4 **[ANNEXURE D]**;
- 22.2 Payment of the **prescribed** fee;

23. Assurance and non-assurance status

The following is **prescribed** in terms of Section 6(1)(a) and (g) and Section 37(1) and (2)(b) and Section 40(1) and (2):

23.1 First and re-registration of applicant as registered auditor (Sections 6, 37 and 40):

- 23.1.1 An applicant for registration as a registered auditor may apply for registration with an assurance or non-assurance status.
- 23.1.2 Assurance is determined by the definition of “assurance engagement” as it appears in the Regulatory Board’s Code of Professional Conduct, and includes “audit” as it is defined in the Auditing Profession Act, 26 of 2005.
- 23.1.3 An applicant who is registered with the Regulatory Board as a registered auditor with an assurance status means that he or she has informed the Regulatory Board that he or she intends to perform assurance work, as defined in the Code of Professional Conduct and the Auditing Profession Act, 26 of 2005, within the twelve months following registration.
- 23.1.4 An applicant who is registered with the Regulatory Board as a registered auditor with a non-assurance status means that he or she has informed the Regulatory Board that he or she does not intend to perform assurance work as defined in the Code of Professional Conduct and the Auditing Profession Act 26 of 2005.
- 23.1.5 The Regulatory Board may, at the time of considering the application for registration or re-registration as a registered auditor, require that an applicant who has requested to be registered with an assurance status instead be registered with a non-assurance status until certain criteria have been met.
- 23.1.6 An applicant who applies to be registered with the Regulatory Board as a registered auditor with an assurance status must be linked to a firm that is registered with the Regulatory Board.

23.2 Annual renewal of registration of registered auditor (Section and 40):

- 23.2.1 A registered auditor must disclose in his or her Individual Annual Return whether he or she is currently performing assurance work.
- 23.2.2 If such disclosure reflects a change in the registered auditor’s current assurance status, the Regulatory Board will follow the procedure referred to in paragraphs 23.3.1 to 23.3.4 below.

23.3 Change of assurance or non-assurance status:

- 23.3.1 A registered auditor who wishes to change their assurance or non-assurance status must request such change from the Regulatory Board.
- 23.3.2 If a registered auditor wishes to change their status from non-assurance to assurance, such change must be requested on Form 6 [ANNEXURE E] and approved by the Regulatory Board prior to any assurance engagements being accepted or performed.
- 23.3.3 The Regulatory Board may request any information it requires from the registered auditor in order for it to come to a determination as to whether the registered auditor is proficient to change their status from non-assurance to assurance.
- 23.3.4 The Regulatory Board will assess the registered auditor’s request and may decline the request if the Registered auditor:
 - 23.3.4.1 is not linked to a firm registered with the Regulatory Board; and/or
 - 23.3.4.2 is not determined by the Regulatory Board to be sufficiently proficient to perform assurance engagements; and/or
 - 23.3.4.3 has not provided a letter from the firm to which the registered auditor is linked, if that registered auditor is an employee of the firm, confirming their role in the firm and their audit proficiency, and consenting to their changing their status to assurance; and/or
 - 23.3.4.4 has not provided a letter from the firm to which the registered auditor is linked, if that registered auditor is a partner or director in the firm, confirming their role in the firm and their audit proficiency.
 - 23.3.4.5 has not provided any other information which the Regulatory Board has requested in terms of paragraph 23.3.3 above.

ANNEXURE A

FORM 1

INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL TO THE REGISTER OF REGISTERED AUDITORS

(For application in terms of Section 37(1) and Section 40(2)

I hereby apply to be registered as a Registered Auditor and I submit the following information in support of my application:

1. NAME IN FULL:

(a)	Title:	
(b)	Surname (and Maiden name if applicable):	
(c)	Forename(s) as per ID:	

2. ADDRESSES:

(a)	Your physical address:	
(b)	Your postal address:	

3. CONTACT DETAILS:

(a)	Telephone number:	
(b)	Cell number:	
(c)	Fax number:	
(d)	Email address:	

4. PERSONAL INFORMATION:

(a)	Identity Number: (Please attach a copy of the front page of your Identity Document)	
(b)	Ethnic Group: (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.)	
(c)	Are you disabled? (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa?)	

5. TRAINING DETAILS:

(a)	Dates registered as a trainee accountant with the Board:	From:	To:
(b)	Registration number:		

Please attach a copy of SAICA's confirmation of discharge of training contract letter.

6. QUALIFICATION DETAILS:

Passed the Public Practice Examination (PPE)	Month:	Year:
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OR

Completed IRBA's Audit Development Programme (ADP)	Month:	Year:
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If you have been granted exemption through an accredited professional body, please contact Registry for further assistance.

7. If it has been more than three years since you passed the Public Practice Examination (date of writing), or successfully completed the Audit Development Programme, or completed your training contract in public practice, or since you were last registered with the IRBA, whichever is the later date, then your application, for purposes of section 37(2)(d), must be accompanied by:

7.1 an up to date CV detailing your professional history;
 7.2 evidence of CPD undertaken for the past three years;
 7.3 a short explanation of why registration is required.

If you are joining an existing firm or the Auditor-General, please also submit a letter from the Senior Partner or CEO or equivalent of the firm confirming your role within the firm and your audit proficiency.

Your application will be assessed to determine whether a proficiency assessment is required.

If you are requested to attend an interview, an additional fee of R _____ in respect of the year ending 31 March _____ is applicable.

8. **RESIDENCE:**

Are you resident in the Republic of South Africa?

9. **PROFESSIONAL BODY MEMBERSHIP:**

(a)	Are you a member of a professional body?	<input type="checkbox"/>
(b)	If yes, please provide name of body and membership number:	<input type="checkbox"/>
(c)	If no, have you made arrangements for your continued professional developments? If so, provide details on a separate page.	<input type="checkbox"/>

10. **PREVIOUS REGISTRATION:**

Have you ever previously been registered as an auditor with the IRBA or its predecessor body?

If termination was as a result of disciplinary action by the IRBA's Disciplinary Committee, provide on a separate page cogent and comprehensive reasons as to why you should be re-registered, with specific reference to any changes in circumstance since date of termination.

11. **FIT AND PROPER:**

Answer Yes or No to the following questions.

If the answer to any of the questions is yes, provide details on a separate page.

Financial Integrity		
11.1	Are you an un-rehabilitated insolvent, have you entered into a compromise with creditors, are you under debt review, or have you been provisionally sequestrated?	<input type="checkbox"/>
11.2	Have you ever failed, or are you failing to, manage any financial obligations (including debts) satisfactorily, including civil judgements or pending proceedings which may lead to such a judgement in respect of any unpaid debt?	<input type="checkbox"/>
Civil Liability		
11.3	Have you ever accepted civil liability for, or been the subject of a civil judgement in respect of theft, fraud, forgery, uttering a forged document, perjury, misrepresentation or dishonesty under any law?	<input type="checkbox"/>
Good Character		

11.4	Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office?	
11.5	Have you, at any time been convicted, whether in the South Africa or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty?	
11.6	Have you at any time been convicted, whether in South Africa or elsewhere, of any other criminal offence?	
11.7	Are you for the time being declared by a competent court to be of unsound mind or unable to manage your own affairs?	
11.8	Have you ever been found guilty of unprofessional conduct by any statutory entity or professional or regulatory body?	
11.9	Have you ever been refused registration or membership of any professional or statutory body, or had that registration or membership revoked, withdrawn or terminated by that professional or statutory body?	
11.10	Have you ever been dismissed from any office (other than as auditor) or employment, or requested to resign from any office, employment or firm?	
11.11	Have you ever been involved, as a director or member of senior management of a business that has been placed under statutory management or curatorship, in business rescue or in liquidation while you were connected with that organisation, or within one year of that connection?	
11.12	Have you ever been disqualified from being a director of a company or from acting in the management or conduct of the affairs of any company?	
11.13	Have you, or a business with which you have been involved in the capacity of director or member of senior management, ever been the subject of frequent or material preventative, remedial or enforcement actions by any regulatory authority?	

12. PUBLIC PRACTICE INFORMATION:

(a)	Are you in public practice or do you intend to be in public practice within the next 12 months?	
(b)	Do you intend performing assurance work?	
(c)	If the answer to (b) above is yes, is any of the assurance work you intend performing classified as high risk?	

Please note the following with regard to public practice:

- A document titled “Definitions of public practice, professional services and assurance” can be found in the Registry section of the IRBA website at www.irba.co.za.
- If you are an employee who earns a salary you are not in public practice.
- All assurance work must be performed through a firm, even if you intend practising as a sole proprietor.
- If you are registering as an employee of an existing firm and you intend performing assurance work, please provide a letter from the firm confirming that they are aware you are registering as an assurance Registered Auditor.

13. TAX PRACTITIONER:

If you wish to be recognised as a tax practitioner with the IRBA as your Recognised Controlling Body, please submit a completed Form 4 together with the required proof of payment of the tax practitioner application fee as specified on Form 4.

I certify that the above information is true and correct in every detail, and I undertake to comply with the Code of Professional Conduct, as published from time to time, by the IRBA, as well as the CPD policy of the IRBA as published, with amendments, if any.**

I attach proof of payment of the registration fee in the amount of R_____ in respect of the year ending 31 March_____.

I understand that I will be invoiced for annual renewal fees on an annual basis with effect from 1 April_____.

The IRBA's banking details are:

Bank: Standard Bank
Branch: Eastgate
Branch Code: 018505
Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

If you withdraw or cancel your application for registration, you will be refunded the registration fee less a 15% administration fee on submission of proof of your banking details to registry@irba.co.za.

Date
of applicant

Signature

** The IRBA's Code of Professional Conduct and CPD policy are available on our website at www.irba.co.za.

Please email your application form and supporting documentation to registry@irba.co.za.

FOR IRBA USE ONLY		
	Date	Signature
Registrations Manager approval and letter signed		

ANNEXURE B

FORM 5

INDEPENDENT REGULATORY BOARD FOR AUDITORS
 (Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL TO THE REGISTER OF REGISTERED CANDIDATE AUDITORS
 (For application in terms of Section 37(1))

I hereby apply to be registered as a Registered Candidate Auditor (RCA) and I submit the following information in support of my application:

1. **APPLICATION STATUS:**

Is this your first application to be registered as an RCA?	
--	--

2. **NAME IN FULL:**

(a) Title:	
(b) Surname (and Maiden name if applicable):	
(c) Forename(s) as per ID:	

3. **ADDRESSES:**

(a) Your physical address:	
(b) Your postal address:	
(c) Your firm's postal address:	

4. **CONTACT DETAILS:**

(a) Telephone number:	
(b) Cell number:	
(c) Fax number:	
(d) Email address:	

5. **PERSONAL INFORMATION:**

(a) Identity Number: (Please attach a copy of the front page of your Identity Document)			
(b) If you do not have a South African identity documents, please provide the following details:			
(i) Passport Number:		(ii) Country of issue:	
(iii) Date of issue:		(iv) Date of expiry:	
(c) Ethnic Group: (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.)			
(d) Are you disabled? (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa?)			

6. **QUALIFICATION DETAILS:**

(a) Dates registered as a trainee accountant with the Board:	From:	To:
(b) Registration number:		

(c)	Date you passed the Assessment of Professional Competence (APC):	
(d)	Are you a member of a professional body?	
(e)	If you answered yes to question (d) please provide the name of the body and your membership number.	

Please attach a copy of SAICA's confirmation of discharge of training contract letter.

7. RECOGNITION OF PRIOR LEARNING (RPL):

(a)	Do you intend applying for RPL for a part of the period since completion of your training contract?	
(b)	If the answer to (a) above is yes, what is the period you intend to apply for RPL?	
(c)	If the answer to (a) above is yes, was this period referred to in (b) above attained in your current firm?	

8. RESIDENCE:

Are you resident in the Republic of South Africa?	
---	--

9. FIT AND PROPER:

Answer Yes or No to the following questions.

If the answer to any of the questions is yes, provide details on a separate page.

Financial Integrity		
(a)	Are you an unrehabilitated insolvent, have you entered into a compromise with creditors, are you under debt review, or have you been provisionally sequestrated?	
(b)	Have you ever failed, or are you failing to, manage any financial obligations (including debts) satisfactorily, including civil judgements or pending proceedings which may lead to such a judgement in respect of any unpaid debt?	
Civil Liability		
(c)	Have you ever accepted civil liability for, or been the subject of a civil judgement in respect of theft, fraud, forgery, uttering a forged document, perjury, misrepresentation or dishonesty under any law?	
Good Character		
(d)	Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office?	
(e)	Have you, at any time been convicted, whether in the South Africa or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty?	
(f)	Have you at any time been convicted, whether in South Africa or elsewhere, of any other criminal offence?	
(g)	Are you for the time being declared by a competent court to be of unsound mind or unable to manage your own affairs?	
(h)	Have you ever been found guilty of unprofessional conduct by any statutory entity or professional or regulatory body?	
(i)	Have you ever been refused registration or membership of any professional or statutory body, or had that registration or membership revoked, withdrawn or terminated by that professional or statutory body?	
(j)	Have you ever been dismissed from any office (other than as auditor) or employment, or requested to resign from any office, employment or firm?	
(k)	Have you ever been involved, as a director or member of senior management of a business that has been placed under statutory management or	

	curatorship, in business rescue or in liquidation while you were connected with that organisation, or within one year of that connection?	
(l)	Have you ever been disqualified from being a director of a company or from acting in the management or conduct of the affairs of any company?	
(m)	Have you, or a business with which you have been involved in the capacity of director or member of senior management, ever been the subject of frequent or material preventative, remedial or enforcement actions by any regulatory authority?	

10. FIRM INFORMATION

(a)	Name of registered audit firm that will offer the Audit Development Programme (ADP)	
(b)	Full name and surname of Oversight Registered Auditor (ORA)	
(c)	ORA's IRBA registration number	
(d)	ORA's identity number	
(e)	ORA's email address	

11. MONITORING PROCESS

Please provide brief answers to the following questions.

Firms with candidates registered on the ADP will be required to go through a monitoring process. The monitoring process is useful for creating an environment that is conducive to the development of professional competence of aspirant Registered Auditors.

Please refer to the IRBA website for the Standards and Indicators that form the basis of the ADP monitoring process.

(a)	Has the abovementioned firm been subject to and undergone an IRBA firm inspection in the past three years?	
(b)	Does the firm have an audit methodology? Briefly explain.	
(c)	Does the firm have an established quality control system as required by international standards on quality control? Briefly explain.	
(d)	Does the firm have policies and procedures in place for acceptance of new clients and continuance with existing clients? Briefly explain.	
(e)	Does the firm have policies and procedures regarding documentation retention? Briefly explain.	
(f)	Are there any conflicts of interest between yourself and the ORA or the firm of which we should be aware?	

12. FIRM'S JOB PLANNING TOOL

Please attach a copy of your firm's job planning documentation or use the provided template.

The job planning template should indicate the clients that you have been allocated for either a six month or twelve month period – refer to the ADP booklet for more detail in this regard.

I certify that the above information is true and correct in every detail, and I undertake to comply with the Code of Professional Conduct, as published from time to time, by the IRBA.**

I attach proof of payment in the amount of R_____ in respect of the application fee.

The IRBA's banking details are:

Bank: Standard Bank
Branch: Eastgate
Branch Code: 018505
Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

Date

Signature of applicant

** The IRBA's Code of Professional Conduct is available on our website at www.irba.co.za. Please email us your application form and supporting documentation to adpadmin@irba.co.za.

ANNEXURE C

FORM 4

INDEPENDENT REGULATORY BOARD FOR AUDITORS
 (Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL REGISTERED AUDITOR FOR RECOGNITION AS A TAX PRACTITIONER WITH THE IRBA AS THE RECOGNISED CONTROLLING BODY IN TERMS OF SECTION 240A OF THE TAX ADMINISTRATION ACT, 2011

I, a Registered Auditor, hereby request to be recognised as a tax practitioner with the IRBA as my Recognised Controlling Body and submit the following information in support of my request:

1. PERSONAL DETAILS

Surname:	
Forename(s):	
IRBA individual registration number:	
SA identity number:	

Passport details are only required if the Registered Auditor is not a holder of a valid South African Identity Document and has not filled in a valid South African Identity Number above:

Passport number:	
Country of issue of passport:	
Date of issue of passport:	
Date of expiry of passport:	

2. TAX DETAILS:

Tax practitioner number (if already registered with SARS):	
Personal Income tax reference number:	

Please note that in order for SARS to confirm your registration with the IRBA, the above information is mandatory.

I confirm that my contact information on the IRBA's registers is correct unless updated by me, and I undertake to inform the IRBA within 30 days if any of my contact details change.

I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT IN EVERY DETAIL.

I attach proof of payment of the application fee in the amount of R _____ in respect of the year ending **31 March**.

I understand that I will be invoiced for a tax practitioner annual fee, over and above my registration renewal annual fee, on an annual basis with effect from 1 April _____.

I further understand that the tax practitioner application fee is not pro-rated.

The IRBA's banking details are:

Bank: Standard Bank
Branch: Eastgate
Branch Code: 018505
Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

If you withdraw or cancel your application for recognition as a tax practitioner, you will be refunded the application fee less a 15% administration fee on submission to registry@irba.co.za of proof of your banking details.

Date

Signature of applicant

Please submit your completed form with proof of payment to registry@irba.co.za.

FOR IRBA USE ONLY		
	Date	Signature
Registrations Manager approval and letter signed		

ANNEXURE D

FORM 2

INDEPENDENT REGULATORY BOARD FOR AUDITORS
 (Established under Section 3 of Act 26 of 2005)

APPLICATION BY A FIRM FOR ADMISSION TO THE REGISTER OF AUDITORS
 (For application in terms of Section 38(2)) and Section 40 (2)

This firm hereby applies to be registered as a Registered Auditor and submits the following information in support of its application:

1. FIRM DETAILS:

(a)	Full name of firm (head office):	
(b)	Type of firm (Sole Proprietorship, Partnership or Incorporated Company):	
(c)	Company Registration Number (if applicable):	
(d)	Postal address of firm (including province and postal code):	
(e)	Street address of firm (including province and postal code):	
(f)	Docex address (if applicable):	
(g)	Firm's telephone number:	
(h)	Firm's fax number:	
(i)	Firm's email address: (This is the address to which IRBA will send all communications except accounts, and that will be provided on the IRBA website.)	
(j)	Firm's website address (if applicable):	

2. ACCOUNTS CONTACT PERSON

(a)	Name of accounts contact person:	
(b)	Email address:	
(c)	Direct telephone number:	
(d)	Direct fax number:	

3. REGISTERED AUDITORS IN THE FIRM

Full names of RAs in firm	IRBA registration no (if application in process, write "pending")	Status in firm (ie. partner / director / senior partner / sole practitioner / employee / CEO / consultant / Quality Leader / Risk Leader)	Is this RA assurance or non-assurance?	Is RA attached to head office and/or a branch? If branch, which branch.

4. BRANCHES:

For each branch, please provide the following information. If your firm has more than one branch, please photocopy this page or use a separate sheet.

(a)	Name of branch:	
(b)	Telephone number of branch:	
(c)	Fax number of branch:	
(d)	Email address of branch:	

(e)	Postal address of branch (including province and postal code):	
(f)	Street address of branch (including province and postal code):	

5. BROAD BASED BLACK ECONOMIC EMPOWERMENT STATUS

Please select one of the following to indicate the category of your firm's B-BBEE status. Is your firm:

1.	A Start Up Enterprise (a recently formed or incorporated Entity that has been in operation for less than 1 year)	Yes	No
2.	An Exempted Micro Enterprise	Yes	No
3.	A Qualifying Small Enterprise to which the QSE scorecard applies	Yes	No
4.	An Enterprise to which the Generic Scorecard applies	Yes	No
5.	An Enterprise to which a Sector Code Scorecard applies	Yes	No

If you selected 3, 4 or 5 above, have you obtained a Rating of your B-BBEE status from an accredited Verification Agency or approved RA or a member of an Approved Professional Institute?

If yes, please attach a copy of your Verification Certificate and Scorecard.

Please indicate the level of your B-BBEE status as reflected on your Verification Certificate by selecting the equivalent level:

B-BEE status	Please select
Level 1	
Level 2	
Level 3	
Level 4	
Level 5	
Level 6	
Level 7	
Level 8	
Non compliant	

The following documents must be attached to this application (see **Annexure** for further information):

- Business plan;
- Quality (ISQC) Manual of the practice you intend to start;
- Name and RA number of RA identified as the practice's Quality Reviewer;
- Copies of agreements entered into with the Quality Reviewer; and
- Details of firm ownership, if applicable.

Date

Signature

Capacity

You may email us your completed application form and supporting documentation to registry@irba.co.za,

FOR IRBA USE ONLY		
	Date	Signature
Registrations Manager approval and letter signed		

ANNEXURE TO FORM 2**DOCUMENTATION TO BE SUBMITTED WITH THIS APPLICATION**

We require all candidates who are registering a new firm, re-registering a previously registered firm where the below documents were not submitted on the previous registration of the firm, or converting existing firms from non-assurance to assurance, to first set up their audit quality structures before we register their firms. We require this because we believe it is in the public interest for the IRBA as a regulator to ensure that all firms have their Quality Control structures in place. This also ensures that your firm is running in accordance with ISQC1.

We generally find that the process of setting up these structures is one that is very beneficial to you and those you will be working with as it focusses on the overall structures in terms of quality.

The following documents must be submitted with this application relating to the practice you intend to register:

1. Business plan (practice plan); Quality (ISQC) manual – the quality manual must be drafted in accordance with ISQC1; and
2. Name and IRBA number of the RA identified as your firm's Quality Reviewer together with agreements entered into with the Quality Reviewer; and
3. Firm ownership confirmation (if applicable).

1. QUALITY MANUAL:

Your manual must contain all the established procedures and policies covering all aspects of ISQC1.

Please ensure that you also submit to us all your templates and checklists as identified in your manual.

Please note that we do not provide templates or examples of the quality manual as we see this as a developmental process you will go through as your familiarise yourself with ISQC1.

Leaving the process open is very important as different practitioners will have different manuals applicable to their own circumstances. IFAC does have a guidance document on their website.

2. AGREEMENT WITH REVIEWER:

We are generally lead by you regarding the structure of the agreement with your reviewer. However, the agreement must cover, amongst others, the following aspects:

- Scope of the review
Indicating your expectation from the reviewer on entering into such an agreement
 - Including aspects to be considered or focused on; How you will determine engagements to be reviewed (please ensure that the agreement specifically states that the first three engagements will require a review); and Indicating the stages of an audit that would require a review
- Reporting requirement – indicating the report and format therefor to be issued by the reviewer at the end of their review.
- Duration of the review – estimate of the length of the review to be carried out by the reviewer.
- Commencement date – the commencement date of the agreement.
- Fees – the fees that would be payable to the reviewer for each of the reviews.
- Terms and conditions – general terms and conditions of the formal arrangements entered into. Such terms would include the responsibilities of the firm.

3. CONFIRMATION OF FIRM OWNERSHIP

- If the firm you wish to register is an incorporated company, we will require the following documents:
 - Copy of shareholders agreement indicating all the shareholders of the company; and
 - Copy of the latest COR39 from CIPC indicating all the directors of the company.
- If the firm you wish to register is a partnership, we will require the following document:
 - Copy of partnership agreement or equivalent.
- If the firm is a sole proprietorship, we do not require any confirmation documents.

ANNEXURE E

FORM 6

INDEPENDENT REGULATORY BOARD FOR AUDITORS
 (Established under Section 3 of Act 26 of 2005)

**APPLICATION BY AN INDIVIDUAL REGISTERED AUDITOR
 TO CHANGE FROM A NON-ASSURANCE TO AN ASSURANCE REGISTRATION STATUS**

I, a Registered Auditor, hereby request to change my registration status from non-assurance to assurance:

1. PERSONAL DETAILS

Surname:	
Forename(s):	
IRBA individual registration number:	

2. ASSURANCE CATEGORY

Do you intend performing high risk (category A) assurance work?

3. FIRM DETAILS

You must be linked to a firm registered with the IRBA in order to perform assurance work.

3.1 If you are currently linked to a firm registered with the IRBA, please provide the following details:

Name of firm:	
IRBA practice number:	
Role in firm (ie. partner, director, senior partner, CEO, Risk Leader, Quality Leader, employee):	

3.2 If you are intending to join a firm registered with the IRBA, please submit a completed **Form 1A** with this application.

3.3 If you are intending to register a new firm with the IRBA, please submit a completed **Form 2** with this application.

4. SUPPORTING DOCUMENTS

If it has been more than three years:

- since you were last assurance; or
- since you were registered with the IRBA as non-assurance,

you will need to submit the following documents with your application:

- A brief CV detailing your professional history;
- Evidence of CPD undertaken for the past three years;
- A letter motivating why you now seek assurance registration;
- If you are a partner or shareholder and director in a firm, a letter from the Senior Partner, CEO or equivalent of the firm confirming your position in the firm and your audit proficiency; and
- If you are an employee in a firm, a letter from the Senior Partner, CEO or equivalent confirming your position in the firm, your audit proficiency and that they are aware you are applying to change your status to assurance.

In these scenarios, your application will be assessed and you may be required to go through an interview with the IRBA's Proficiency Assessment Panel.

If you are requested to attend an interview, a fee of R_____ is payable for the year ending 31 March _____.

I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT IN EVERY DETAIL.

Date

Signature of applicant

Please submit your completed form to registry@irba.co.za.

FOR IRBA USE ONLY			
		Date	Signature
Registrations Manager approval			