

BOARD NOTICE 225 OF 2022

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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 with effect from 1 April 2022.

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**PROCESSES AND DOCUMENTS 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), (1A) (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 the company meets the requirements set out in subsection (3)(a)-(d).

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 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;
- 1.1.3 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession;
- 1.1.4 Proof that an applicant is a member in good standing of a professional body accredited by the Regulatory Board; and
- 1.1.5 Submission of a valid police clearance certificate in respect of the applicant.

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);
- 1.2.4 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession,
- 1.2.5 Proof that an applicant is a member in good standing of a professional body accredited by the Regulatory Board; and
- 1.2.6 Submission of a valid police clearance certificate in respect of the applicant.

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 attend 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, and requires the IRBA to be his/her Recognised Controlling Body in terms of the Tax Administration Act, 28 of 2011, as amended, 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 D**).

1.4.2 Payment of the **prescribed** fee.

The Regulatory Board will only be recognised as a tax practitioner's controlling body once their individual application for registration as a registered auditor 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;

2.2 The applicant must have successfully completed a recognised core assessment programme;

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 enter into the Audit Development Programme (ADP); and

2.5 Proof that an applicant is a member in good standing of a professional body accredited by the Regulatory Board; and

2.6 Submission of a valid police clearance certificate¹ in respect of the applicant.

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 B**);

3.2 Submission of a quality manual drafted in accordance with ISQC1;

¹ A police clearance certificate is valid if it is not older than six months.

- 3.3 Submission of the name and Regulatory Board number of the registered auditor, or other person acceptable to the Regulatory Board, 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 the 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.
- 3.6 If a firm wishes to register additional branches once the firm is registered with the Regulatory Board, the firm must complete and submit a Form 2A (**ANNEXURE C**).
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 the regulatory board to be recognised as the tax practitioner's controlling body are:

- 4.1 Submission of completed Form 4 (**ANNEXURE D**);
- 4.2 Registration as a registered auditor with the Regulatory Board;
- 4.2 Registration as a tax practitioner with the South African Revenue Services (SARS); and
- 4.3 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 On a continuous basis, 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, submits the required annual documents and compliance with the annual renewal requirements,

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:

The candidate shall be registered as a registered candidate auditor until:

- 6.1 the candidate has satisfied all the (ADP) requirements, which include:
 - 6.1.1 the candidate has submitted a portfolio of evidence; and

- 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; or
- 6.1.4 the candidate withdraws from the ADP.

In the premise, where the candidate has complied with paragraphs 6.1.1, 6.1.2 and 6.1.3, 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 the Regulatory Board as RCB**

It is **prescribed** that the period of validity of the Regulatory Board being the recognised controlling body for a tax practitioner, defined both on a continuous registration basis and on an annual basis, is:

- 8.1 On a continuous basis, from the date of first registration until termination for whatever reason, including termination of the registered auditor's registration with the Regulatory Board and/or termination by the South African Revenue Services of that registered auditor's tax practitioner status.
- 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 and compliance with the annual renewal requirements as prescribed by the IRBA.

(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 For the registered auditor to be in good standing with the Regulatory Board²;
- 9.1.2 Payment of the annual fees by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;
- 9.1.3 Completion and submission by a specified date of an individual Annual Return;
- 9.1.4 With effect from the year starting 1 April 2022, compliance with the Regulatory Board's CPD Policy, as amended from time to time;

² A registered auditor is in good standing with the Regulatory Board when he/she has complied with all their explicit obligations and the Regulatory Board Rules; paid all fees and debts owing to the Regulatory Board (or made arrangements to pay such debts), while not being subject to any form of sanction with which he/she has not complied or a suspension which has not been uplifted or a disciplinary order which has precluded his/her continued registration.

- 9.1.5 Continued residence within the Republic of South Africa;
- 9.1.6 Continued membership in good standing with a professional body accredited by the Regulatory Board; and
- 9.1.7 A determination by the Regulatory Board to be a fit and proper person to continue to practice the profession.

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;
- 9.2.2 Payment of any outstanding fees or other amounts owed to the IRBA by the individual applying for re-registration;
- 9.2.3 Completion and submission of Form 1 (Application by an Individual for Admission to the Register of Auditors) **[see ANNEXURE A]**;
- 9.2.4 A determination by the Regulatory Board that the applicant is a fit and proper person to practice the profession;
- 9.2.5 Proof that the applicant is a member in good standing with a professional body accredited by the Regulatory Board;
- 9.2.6 Submission of a valid police clearance certificate in respect of the applicant.
- 9.2.7 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;
- 9.2.8 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 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 11.2.2 Payment of any outstanding fees or other amounts owed to the IRBA by the firm; and
- 11.2.3 Compliance with all the requirements that would apply if the applicant was applying for registration for the first time as specified in section 38 of Act 26 of 2005, including:
 - 11.2.3.1 Completion and submission of Form 2 (Application by a Firm for Admission to the Register of Auditors) [**see ANNEXURE B**];
 - 11.2.3.2 Submission of a quality manual drafted in accordance with ISQC1;
 - 11.2.3.3 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer; and
 - 11.2.3.4 Submission of the agreement entered into with the Quality Reviewer.
 - 11.2.3.5 Submission of confirmation of firm ownership:
 - 11.2.3.5.1 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;
 - 11.2.3.5.2 If firm is a partnership, a copy of the partnership agreement or equivalent.
- 11.2.4 The requirements set out in paragraph 11.2.3 also apply to firms merging or unmerging who have not previously submitted these documents.
- 11.2.5 The requirements set out in paragraph 11.2.3.2 to 11.2.3.4 apply to firms who are applying for re-registration and who had not previously complied with these requirements.

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:

- 12.1.1 Payment of the tax practitioner annual fees by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;
- 12.1.2 Continued registration as a registered auditor with the Regulatory Board; and
- 12.1.3. Continued registration as a tax practitioner with SARS.

12.2 **Re-application for the Regulatory Board to be recognised as the tax practitioner's controlling body**

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 D**);

- 12.2.2 Payment of the **prescribed** fee;
- 12.2.3 Registration as a registered auditor with the Regulatory Board; and
- 12.2.4 Registration as a tax practitioner with SARS.

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.

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 E**.
- 13.3 The **prescribed** application form for the Regulatory Board to be recognised as the tax practitioner's controlling body is attached as **ANNEXURE D**.

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

- (a) 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 B**, 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 has selected the Regulatory Board as its recognised controlling body, which fee is **prescribed** by the Regulatory Board from time to time;

16.1.3 Ordinarily reside within the Republic of South Africa;

16.1.4 Provide proof of continued membership in good standing with a professional body accredited by the Regulatory Board; and

16.1.5 With effect from 1 April 2022, comply with the IRBA CPD policy as amended from time to time; and

16.1.6 Complete and submit an individual Annual Return by a specified date, which Annual Return comprises:

16.1.7.1 a compliance questionnaire relating to the Financial Intelligence Centre Act, 38 of 2001;

16.1.7.2 a public practice information questionnaire, including questions about a Registered auditor's assurance status;

16.1.7.3 a Continuing Professional Development questionnaire;

16.1.7.4 a Fit and Proper questionnaire;

16.1.8.5 a tax practitioner status questionnaire;

16.1.8.6 a tax compliance declaration; and

16.1.8.7 a declaration that the registered auditor is in good standing with the Regulatory Board³.

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.

³ A registered auditor is in good standing with the Regulatory Board when he/she has complied with all their explicit obligations and the Regulatory Board Rules; paid all fees and debts owing to the Regulatory Board (or made arrangements to pay such debts), while not being subject to any form of sanction with which he/she has not complied or a suspension which has not been uplifted or a disciplinary order which has precluded his/her continued registration.

- 16.4 It is further **prescribed** that, with effect from the year starting 1 April 2022, failure to comply with the Regulatory Board's CPD Policy, as amended, and its requirements will result in the RA's registration not being renewed.
- 16.5 It is further **prescribed** that, with effect from 1 April 2022, registered auditors who are not in good standing with the Regulatory Board, as at the date on which the Individual Annual Return is submitted, will not be eligible to renew their registration with the Regulatory Board.
- 16.6 It is further **prescribed** that if the registered auditor, who has selected the Regulatory Board as his/her recognised controlling body, fails to pay the tax practitioner annual fee by due date, his or her status as a recognised tax practitioner will be terminated.
- 16.7 It is further **prescribed** that a Registered Auditor who is no longer residing within the Republic of South Africa will not be eligible for the renewal of his/her registration.
- 16.8 **Reinstatement of a registered auditor whose registration has lapsed or been cancelled in terms of paragraph 16.2 and 16.3 above**
- 16.8.1 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.
- 16.8.2 It is further **prescribed** that the registered auditor may apply for reinstatement in terms of paragraph 16.7.1 above up until 31 January of the year following the year of lapsing or cancellation of registration. Late reinstatements may be considered based on the registered auditor's individual circumstances.
- 16.8.3 It is further **prescribed** that if the registered auditor does not apply for reinstatement before 31 January of the year following the year of the annual renewal process in which he/she was lapsed or cancelled, the registered auditor may apply for re-registration of registration from 1 February of the calendar year following the calendar year of lapsing or cancellation of registration.
- 16.8.4 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 calendar year following the calendar year of lapsing or cancellation.
- 16.9 **Reinstatement of a registered auditor whose registration has not been renewed as a result of non-residence within South Africa**
- 16.9.1 It is **prescribed** that a registered auditor whose registration has not been renewed as a result of non-residence within South Africa, may only be reinstated if he/she provides evidence of residence within South Africa by 31 January of the calendar year following the calendar year of the annual renewal process in which his/her registration was not renewed.
- 16.9.2 It is further **prescribed** that a registered auditor described in 16.8.1 above, may only apply for re-registration:
- 16.9.2.1 after 1 February of the calendar year following the calendar year of the annual renewal process in which his/her registration was not renewed; and

- 16.9.2.2 if he/she provides evidence of his/her ordinary residence within South Africa, pays the prescribed fee and submits all outstanding documents to the Regulatory Board.

16.10 Reinstatement of a registered auditor whose registration has not been renewed as a result of non-compliance with the IRBA's CPD policy, as amended

16.10.1 It is *prescribed* that a registered auditor whose registration has not been renewed as a result of non-compliance with the IRBA's CPD policy, as amended, may only be reinstated if he/she has submitted evidence of compliance with the CPD policy by 31 January of the calendar year following the annual renewal process in which his/her registration was not renewed.

16.10.2. Evidence referred to in 16.9.1 above will be evaluated and must be confirmed as satisfactory to the Regulatory Board before 31 January of the calendar year following the annual renewal year in which his/her registration was not renewed, before such a reinstatement can be processed.

16.10.2 It is *prescribed* that a registered auditor, whose registration has not been renewed as a result of non-compliance with the IRBA's CPD policy, as amended, may only apply for re-registration:

16.10.2.1 after 1 February of the calendar year following the year of the annual renewal process in which his/her registration was not renewed; and

16.10.2.2 if he/she has submitted, to the satisfaction of the Regulatory Board, evidence of compliance with the CPD policy, and has paid the prescribed fee and submitted all outstanding documents to the Regulatory Board.

16.11 Reinstatement of a registered auditor whose registration has not been renewed as a result of the failure to maintain good standing with the Regulatory Board

16.11.1 It is *prescribed* that, if a registered auditor whose registration has not been renewed as a result of the failure to maintain good standing with the Regulatory Board as at the time of submission the Individual Annual Return, may only be reinstated once:

16.11.1.1 the registered auditor has, to the satisfaction of the Regulatory Board, remedied any conduct which affected his standing with the Regulatory Board⁴.

16.11.1.3 It is further *prescribed* that the registered auditor who may apply for reinstatement of his registration in terms of paragraph 16.11 above up until 31 January of the calendar year following the year of the non-renewal of his registration. Late reinstatements may be considered based on the registered auditor's individual circumstances.

16.11.1.4 It is further *prescribed* that if the registered does not apply for reinstatement of his registration before 31 January of the calendar year following the year of the annual renewal process in which his/her registration was not renewed, the registered auditor may re-apply for the Regulatory Board to be re-registered from 1 February of the calendar year following the year of the annual renewal process in which his/her registration was not renewed.

⁴ This includes compliance with any outstanding obligations, payment of any outstanding fees or debts (or making an appropriate arrangement), upliftment of any suspension or compliance with any disciplinary order or sanction.

16.12 Reinstatement of tax practitioner recognition status

- 16.12.1 It is **prescribed** that, if a registered auditor's tax practitioner status has been terminated in terms of paragraph 16.5 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.
- 16.12.2 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 16.9.1 above up until 31 January of the calendar year following the year of the termination of his tax practitioner status. Late reinstatements may be considered based on the registered auditor's individual circumstances.
- 16.12.3 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 calendar year following the calendar year of the annual renewal process in which his/her registration was lapsed or cancelled, the registered auditor who is also a tax practitioner may re-apply for the Regulatory Board to be recognised as his/her controlling body from 1 February of the calendar year following the year of the annual renewal process in which his/her registration was lapsed and cancelled.
- 16.12.4 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 calendar year following the calendar year of the annual renewal process in which his/her tax practitioner status was terminated.

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 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 (Application by an Individual for Admission to the Register of Auditors) [see ANNEXURE A]
- 19.3 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession;

- 19.4 Proof that the applicant is a member in good standing of a professional body accredited by the Regulatory Board;
- 19.5 Submission of a valid police clearance certificate in respect of the applicant;
- 19.6 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; and
- 19.7 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 (Application by an Individual for Admission to the Register of Registered candidate auditors) [see ANNEXURE E]
- 20.3 A determination by the Regulatory Board that the applicant is a fit and proper person enter the Audit Development Programme (ADP);
- 20.4 Proof that the applicant is a member in good standing of a professional body accredited by the Regulatory Board;
- 20.5 Submission of a valid police clearance certificate in respect of the applicant; and
- 20.6 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 Payment of a registration fee, which fee is ***prescribed*** by the Regulatory Board from time to time;
- 21.2 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;
- 21.3 Completion and submission of Form 2 (Application by a Firm for Admission to the Register of Auditors) [see ANNEXURE B];
- 21.4 Submission of a quality manual drafted in accordance with ISQC1;
- 21.5 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer; and

- 21.6 Submission of the agreement entered into with the Quality Reviewer
- 21.7 Submission of confirmation of firm ownership:
- 21.7.1 If firm is an incorporated company, a copy of the shareholders agreement, memorandum of incorporation, shareholders register / securities register / share certificates and the latest COR39 from CIPC confirming directors of the firm;
- 21.7.2 If firm is a partnership, a copy of the partnership agreement or equivalent.
- 21.1.8 The requirements set out in paragraph 11.2 apply likewise to firms merging or unmerging who have not previously submitted these documents.
- 21.1.9 The requirements set out in paragraph 11.2.2.2 to 11.2.2.4 apply to firms who are applying for re-registration and who had not previously complied with these requirements.
22. **Re-application for the Regulatory Board to be recognised as the tax practitioner's controlling body**

It is **prescribed** that the minimum requirements for a registered auditor who is a tax practitioner to re-apply for the Regulatory Board to be recognised as his/her controlling body are:

- 22.1 Submission of completed Form 4 (**ANNEXURE D**);
- 22.2 Registration as a registered auditor with the Regulatory Board;
- 22.3 Registration as a tax practitioner with SARS; and
- 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(s) as registered auditor (Sections 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.
- 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 Any applicant may be required to attend an interview with the Regulatory Board's Proficiency Assessment Panel.

23.1.5 The Regulatory Board, or the Proficiency Assessment Panel, 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 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 F**) 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, consenting to changing their status to assurance; and/or

23.3.4.4 has not provided any other information which the Regulatory Board has requested in terms of paragraph 23.3.3 above.

23.3.5 If it has been more than three years since the applicant was last assurance, or if the applicant was registered as non-assurance with the Regulatory Board, the applicant may be required to attend an interview with the Regulatory Board's Proficiency Assessment Panel.

- 23.3.6 A registered auditor may request his/her status be changed from assurance to non-assurance at any time during the year by sending an email to the regulatory board requesting such a change.
- 23.3.7 A registered auditor may also change his/her status from assurance to non-assurance by changing his/her status to non-assurance in the Individual Annual Return.
- 23.3.8 A registered auditor may not change his/her status from non-assurance to assurance by changing his/her status in the Individual Annual Return. A form 6 must be completed as referred to in paragraph 23.3.2 above.
- 23.3.9 If a registered auditor changes his/her status from assurance to non-assurance in his/her Individual Annual Return, the regulatory board will change his/her status to non-assurance in their register as being the current status of the registered auditor.
-

ANNEXURE A



FORM 1

INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL TO BE ENTERED INTO 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 as per ID (and Maiden name if applicable):	
(c)	Forename(s) as per ID:	

2. ADDRESSES:

(a)	Your physical address:	
(b)	Your postal address:	
(c)	Physical area of practice (if in practice) (Required in order for you to accurately reflect on the IRBA website in the area in which you practice)	

3. CONTACT DETAILS:

(a)	Telephone number:	
(b)	Cell number:	
(c)	Fax number (if applicable):	
(d)	Primary email address	
(e)	Secondary email address 2 (this will be used only if we cannot contact you on your primary email address)	

4. PERSONAL INFORMATION:

(a)	Identity Number: (Please attach a copy of the front page of your Identity Document or Card)	
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(b)	Passport Number, only if no South African ID Number: (Please attach a copy of the relevant page of your passport)	
(c)	Race: (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.)	

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:**

Tertiary Qualifications	University	Date completed

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 are applying for registration and you are a CA(SA) through a reciprocity agreement between SAICA and a foreign professional body, please contact Registry for further assistance.

7. If it has been more than three years since you were last registered with the IRBA as an assurance RA, successfully completed the ADP, passed the Public Practice Examination (date of writing), or completed your training contract in public practice (for applicants who wrote the PPE), 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 with specific focus on your assurance roles and responsibilities;
- 7.2 comprehensive CPD records for the past three years, including the current year and your most current assurance CPD;
- 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 or Auditor-General confirming your role within the firm and your audit proficiency. Please include details as to how audit proficiency was assessed.

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

If you are requested to attend a proficiency interview, an additional fee, as prescribed by the IRBA for the relevant period will be applicable.

8. **RESIDENCE:**

Are you resident in the Republic of South Africa?	
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Please note that residence in South Africa is a requirement for registration and continued registration with the IRBA.

9. **PROFESSIONAL BODY MEMBERSHIP:**

(a)	Are you a member of a professional body accredited by the IRBA?	
(b)	If yes, please provide name of body and membership number:	

Please note that membership of a professional body accredited by the IRBA is required for registration and continued registration with the IRBA. The only professional body currently accredited by the IRBA is the South African Institute of Chartered Accountants (SAICA).

10. **PREVIOUS REGISTRATION:**

Have you ever previously been registered as an auditor with the IRBA or its predecessor body?	
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If termination was as a result of disciplinary action by the IRBA's Disciplinary Committee, provide on a separate page 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 unrehabilitated insolvent, have you entered into a compromise with creditors, are you under debt review, or have you been provisionally sequestered?	
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?	
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?	
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	Are you currently under investigation by any local or statutory entity or regulatory body, including IRBA?	
11.10	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?	
11.11	Have you ever been dismissed from any office (other than as auditor) or employment, or requested to resign from any office, employment, or firm?	
11.12	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?	
11.13	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?	
11.14	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?	

PLEASE NOTE THAT A VALID POLICE CLEARANCE CERTIFICATE MUST BE SUBMITTED WITH THIS APPLICATION.

12. PUBLIC PRACTICE INFORMATION:

(a)	Are you in public practice?	
(b)	Do you intend performing assurance work within the next 12 months? ¹	
(c)	If the answer to (b) above is yes, is any of the assurance work you intend performing classified as high risk? Please refer to Annexure A .	

Please note the following with regard to public practice:

- If you are an employee who earns a salary you are not in public practice, even if you intend performing assurance work.
- If you are intending to be a partner, or shareholder and director, of a registered audit firm, you will be in public practice, even if you do not perform assurance work.
- 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 work¹, please provide a letter from the firm confirming that they are aware you are registering as an assurance Registered Auditor.

¹ Please refer to the Code of Conduct for the definition of Assurance Work

13. TAX PRACTITIONER:

If you are a tax practitioner and require the IRBA to be recognised as your Controlling Body in terms of the Tax Administration Act 28 of 2011, as amended, 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 Auditing Profession Act, 26 of 2005, as amended, the Code of Professional Conduct, as published from time to time, 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 prescribed amount of R_____.

I understand that the registration fee is not pro-rated and I will be invoiced for annual renewal fees on an annual basis with effect from 1 April in the financial year subsequent to my registration. Please note that the IRBA's financial year runs from 1 April to 31 March.

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

Signature of applicant

** The Auditing Profession Act, IRBA's Code of Professional Conduct and the 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.

Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/pop-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.

ANNEXURE A

WHAT IS HIGH AND LOW RISK ASSURANCE WORK?**High risk audits and related assurance work:**

This refers to assurance engagements that are performed by RAs and firms that are required in terms of legislation or regulation. These engagements include but are not limited to:

- Audits required in terms of the Companies Act of 2008 (as amended), of:
 - public companies;
 - state-owned enterprises; and
 - private companies with a public interest score of 350 or more;
 - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled;
 - private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the SARB in terms of the regulations to the Banks Act.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Conduct Authority, of:
 - insurance companies;
 - collective investment schemes;
 - pension and retirement funds;
 - provident funds; and
 - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
 - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
 - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
 - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorney trust accounts).
- Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

Low risk assurance work, being all assurance work not already stated above and including:

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008, as amended.
- Other assurance work.

ANNEXURE B**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)	Physical area in which firm practices (this will be the area displayed on the IRBA website).	
(g)	Firm's telephone number:	
(h)	Firm's fax number (if applicable):	
(i)	Firm's primary email address: (This is the email to which IRBA will send all communications, except accounts, and which will reflect on the IRBA website.)	
(j)	Firm's Secondary email address for firm: (This email address will only be used if we are unable to contact the firm on the primary email address provided.)	
(k)	Firm's website address (if applicable):	

* These are the only entities that may be registered with the IRBA as audit firms in terms of section 38 of the Auditing Profession Act, 26 of 2005.

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 individual application in process, write "pending")	Status in firm (please specify whether partner, director, senior partner, sole practitioner, employee, consultant, CEO, Quality Leader, or Risk Leader)	Is this RA assurance or non-assurance?	Is this RA attached to a branch? If branch, please indicate which branch.

4. BRANCHES:

For each branch, please provide the following information. If your firm has more than one branch, please copy and paste this section.

(a)	Name of branch:	
(b)	Telephone number of branch:	
(c)	Fax number of branch (if applicable):	
(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):	
(g)	Area in which branch practices (this will be the area displayed on the IRBA website).	

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? Yes / No

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 A** 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 and directorship, if applicable, including memorandum of incorporation, shareholders agreement, copy of shareholders register / securities register, share certificates and CIPC COR39 Form.

Date

Signature

Capacity

I certify that the above information is true and correct in every detail.

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 the registration 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.

Please note further that if you are re-registering a firm, we cannot start processing the firm's application until any outstanding fees or other amounts due to the IRBA by the previously registered firm, if any, have been paid.

PLEASE NOTE YOUR FIRM APPLICATION WILL TAKE 4 TO 6 WEEKS TO PROCESS DUE TO THE DOCUMENTS TO BE EVALUATED.

THE FIRM DOCUMENTS ARE REQUIRED FOR BOTH NEW AND RE-REGISTRATIONS OF FIRMS.

Date

Signature of applicant

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

Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/pop-i-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.

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

1. BUSINESS PLAN

The business plan must contain more than an introduction. It must contain items such as:

- the structure of the firm;
- services offered by the firm;
- resources (HR, IT etc. including what software the firm will be using);
- financial projections including revenue streams (such as will your clients be private or public sector clients, how will clients be sourced);
- organogram of firm;
- risk identification and mitigation strategy; and
- firm's transformation strategy and objectives.

2. 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 you familiarise yourself with the requirements of 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.

3. AGREEMENT WITH REVIEWER:

We are generally led 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 thereof 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
 - Commencement date of the agreement.
- Fees
 - The fees that would be payable to the reviewer for each of the reviews.
- Terms and conditions
 - These would be general terms and conditions of the formal arrangement you are entering into. Such terms would include the responsibilities of the firm.

3. **CONFIRMATION OF FIRM OWNERSHIP AND DIRECTORSHIP**

- 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;
 - Memorandum of incorporation of the company;
 - Copy of shareholders register / securities register and share certificates 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 C



FORM 2A

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

DETAILS OF BRANCH OF A FIRM

This form is only to be used to provide details of branches of firms.

Please complete one Form 2A per branch of a firm

1. FIRM DETAILS

(a)	Name of firm applying for registration on Form 2 or currently registered with the IRBA:	
(b)	If the firm is currently registered with the IRBA, what is the firm's IRBA practice number?	
(c)	Name by which branch is known:	

2. BRANCH CONTACT DETAILS

(a)	Postal address of branch (including province and postal code):	
(b)	Street address of branch (including province and postal code):	
(d)	Telephone number of branch:	
(e)	Fax number of branch (if applicable)	
(f)	Email address of branch:	
(g)	Physical area in which firm practices (this will be the area that will be reflected on the IRBA website)	

3. RESIDENT RAs AT BRANCH

Please photocopy page if necessary.

Name and -surname of RA	IRBA Registration Number	Role in firm (ie. director / partner / senior partner / employee / consultant / CEO / Risk Leader / Quality Leader)

I confirm that the above information is true and correct in every detail to the best of my knowledge and belief.

Date

Signature

Capacity

Please email the completed form to registry@irba.co.za.

ANNEXURE D**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:	
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, 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 prescribed application fee.

I understand that the application fee is not pro-rated and 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 of the financial year following my registration. Please note that the IRBA's financial year runs from 1 April to 31 March.

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.

Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popi-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.

ANNEXURE E**FORM 5****INDEPENDENT REGULATORY BOARD FOR AUDITORS**

(Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL TO REGISTER AS A REGISTERED CANDIDATE AUDITOR

(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. Is this your first application to be registered as an RCA? _____
2. If the answer to question 1 is no, please provide your previous registration number and reasons for your previous registration. _____
3. Name in full: (please use block letters)
 - (a) Title: _____
 - (b) Surname (and maiden name, if applicable): _____
 - (c) Forename(s) as per ID: _____
 - (d) Preferred name: _____
4. Addresses: **(Please circle the → next to the address where you would like to receive any individual correspondence that is not sent by email. Please complete all the address details.)**
 - (a) Your physical address: _____

 - (b) Your postal address: _____

 - (c) Your firm's postal address: _____

5. Telephone number: (_____) _____
Cell number: (_____) _____ Email address: _____
6. Identity number: _____ Race* _____ Gender* _____
(Please attach a copy of your identity document or card)

7. If you do not have a South African identity document, please provide the following details

Passport number: _____ Country of issue: _____

Date of issue: _____ Date of expiry: _____

(please provide a copy of the passport)

8. I was registered as a trainee accountant from _____ to _____

and my registration number was _____

9. Do you intend applying for the Recognition of Prior Learning (RPL) for a part of the period since completion of your training contract; if so indicate the period you intend to apply for RPL? Also indicate whether this period was attained in your current firm.

10. I passed the Assessment of Professional Competence (APC) on _____ (date)

ANSWER "YES" OR "NO" TO QUESTIONS 12 TO 16

11. Are there any outstanding or in-progress disciplinary matters against you? If yes, please provide details on a separate page _____

12. Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office? If yes, please provide details on a separate page. _____

13. Have you at any time been convicted, whether in the Republic or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Prevention and Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty? If yes, please provide details on a separate page. _____

PLEASE NOTE THAT A VALID POLICE CLEARANCE CERTIFICATE MUST BE SUBMITTED WITH THIS APPLICATION.

14. Are you, for the time being, declared by a competent court to be of unsound mind or unable to manage your own affairs? If yes, please provide details on a separate page. _____

15. Are you an unrehabilitated insolvent, have you entered into a compromise with your creditors, are you under debt review, or have you been provisionally sequestrated? If yes to any of these questions, please provide details on a separate page. _____

16. Are you a member of a professional body accredited as such by the Board?

161 If you answered yes to question 16, please state the name of the body and your membership number: _____

Please note that membership of a professional body accredited by the IRBA is required for registration and continued registration with the IRBA. The only professional body currently accredited by the IRBA is the South African Institute of Chartered Accountants (SAICA).

17. Are you resident within South Africa? _____

Please note that residence in South Africa is a requirement for registration and continued registration with the IRBA.

FIRM INFORMATION

- 18. Name of a registered audit firm that will offer the Audit Development Programme (ADP) _____

- 19. Full name and surname of the Oversight Registered Auditor (ORA) _____

- 20. ORA’s IRBA registration number _____
- 21. ORA’s identity number _____
- 22. ORA’s email address _____

PLEASE PROVIDE BRIEF RESPONSES 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).

- 23. Has the abovementioned firm been subject to and undergone an IRBA firm inspection in the past three years? _____
- 24. Please provide details of your firm’s audit methodology? .

- 25. Does the firm have an established quality control system as required by international standards on quality control? Please provide details

- 26. Does the firm have policies and procedures in place for acceptance of new clients and continuance with existing clients? Briefly explain.

27. Does the firm have policies and procedures regarding documentation retention? Briefly explain.

FIRM'S JOB PLANNING TOOL

28. Firm's job planning

(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 12-month period – refer to the ADP Booklet for more details 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 updated from time to time by the IRBA. **

I enclose a cheque, or 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 that we cannot start processing your application without confirmation of payment.

Please sign:

 Date Signature of applicant

 Date Signature of ORA

* This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.

** The IRBA's Code of Professional Conduct is available on our website at www.irba.co.za.

Please e-mail us your application form and supporting documentation to adpadmin@irba.co.za.

Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popj-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.

ANNEXURE F



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

Is any of the assurance work you intend to perform classified as high risk as per Annexure A ?	
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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: (Please select either partner, director, sole proprietary, senior partner, CEO, Risk Leader, Quality Leader or employee.)	

If the firm to which you are currently linked is a non-assurance firm (eg. you are the sole proprietor and are non-assurance, or there is more than one partner in the firm and all partners are non-assurance), you will also need to provide a business plan for the firm, an ISQC manual and the name and RA number of the RA identified as the practice's Quality Reviewer as well as copies of the agreements entered into with the Quality Reviewer. (See **Annexure B**)

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.
- 3.4 If you are an employee in a firm, please also submit a letter from the Senior Partner, CEO or equivalent of the firm confirming your position in the firm, your assurance proficiency, how your assurance proficiency was determined and that they are aware you are applying to change your status to assurance.

4. SUPPORTING DOCUMENTS

If it has been more than three years since you were last assurance or if 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 with specific reference to your assurance roles and experience;
- Evidence of CPD undertaken for the past three years, including your most recent assurance CPD;
- 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 assurance proficiency, how your assurance proficiency was determined; and that they are aware you are applying to change your status to assurance.

In these scenarios, you will be required to attend an interview with the IRBA's Proficiency Assessment Panel and a proficiency interview fee in the amount prescribed by the Board for the relevant year of the application will be payable prior to the date of your proficiency interview.

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.

Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popi-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.

ANNEXURE A**WHAT IS HIGH AND LOW RISK ASSURANCE WORK?****High risk audits and related assurance work:**

This refers to assurance engagements that are performed by RAs and firms that are required in terms of legislation or regulation. These engagements include but are not limited to:

- Audits required in terms of the Companies Act of 2008 (as amended), of:
 - public companies;
 - state-owned enterprises; and
 - private companies with a public interest score of 350 or more;
 - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled;
 - private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the SARB in terms of the regulations to the Banks Act.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Conduct Authority, of:
 - insurance companies;
 - collective investment schemes;
 - pension and retirement funds;
 - provident funds; and
 - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
 - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
 - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
 - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorney trust accounts).
- Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

Low risk assurance work, being all assurance work not already stated above and including:

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008, as amended.
- Other assurance work.

ANNEXURE B

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 or process the change of status from non-assurance to assurance.

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

1. BUSINESS PLAN

The business plan must contain more than an introduction. It must contain items such as:

- the structure of the firm;
- services offered by the firm;
- resources (HR, IT etc. including what software the firm will be using);
- financial projections including revenue streams (such as will your clients be private or public sector clients, how will clients be sourced);
- organogram of firm;
- risk identification and mitigation strategy; and
- firm's transformation strategy and objectives.

2. 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 you familiarise yourself with the requirements of 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.

3. AGREEMENT WITH REVIEWER:

We are generally led 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 thereof 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
 - Commencement date of the agreement.
- Fees
 - The fees that would be payable to the reviewer for each of the reviews.
- Terms and conditions
 - These would be general terms and conditions of the formal arrangement you are entering into. Such terms would include the responsibilities of the firm.