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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 315 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.

For further information, enquiries should be directed to:

Ms C M Garbutt  
Manager: Registrations  
Independent Regulatory Board for Auditors  
Email: [cgarbutt@irba.co.za](mailto:cgarbutt@irba.co.za)

**Imre Nagy**  
**Acting Chief Executive Officer**

**TEMPORARY DEVIATION FROM THE REGISTRATION REQUIREMENTS PUBLISHED IN  
TERMS OF THE PROVISIONS OF THE AUDITING PROFESSION ACT, 26 OF 2022 IN  
GOVERNMENT GAZETTE NO 46032 ON 11 MARCH 2022**

On 11 March 2022, the Independent Regulatory Board for Auditors published, via Board Notice 225, registration requirements in terms of Sections 6, 37, 38 and 40 of the Auditing Profession Act, 26 of 2005.

Paragraph 1.1, 1.2, 2 and 9.2 of the registration requirements introduced a requirement for the submission of a valid Police Clearance Certificate for all new and re-registrations of Registered Auditors and all registrations of Registered Candidate Auditors.

The Board has noted the recent challenges experienced by the South African Police Service (SAPS) in the timeous issuing of Police Clearance Certificates and accordingly the Board has approved and hereby publishes the following temporary deviation from the above-mentioned paragraphs of the Registration requirements:

1. Applicants for registrations and re-registrations as Registered Auditors and registrations of Registered Candidate Auditors may, in circumstances where they have not been able to obtain Police Clearance Certificates from the SAPS submit a criminal check report issued by a credible service provider, on condition that:
  - a. such applicants must ensure that a valid Police Clearance Certificate issued by the SAPS is submitted to the IRBA within six (6) months of registration; and
  - b. failure to submit a valid Police Clearance Certificate issued by the SAPS within the stipulated time will result in the revocation of registration.

The above deviation is valid until **31 March 2023**, after which date, all registration applications must be supported by valid Police Clearance Certificates issued by the SAPS.