

## BOARD NOTICE 626 OF 2024



## BOARD NOTICE

**CALL FOR NOMINATIONS OF PERSONS TO SERVE ON THE DISCIPLINARY COMMITTEE OF THE INDEPENDENT REGULATORY BOARD FOR AUDITORS [IRBA]****Overview:**

The IRBA) is a statutory body established in terms of Section 3 of the Auditing Profession Act, 2005, Act 26 of 2005, as amended by Act 5 of 2021 (APA).

In executing its primary mandate of protecting the public and promoting the integrity of the auditing profession, the IRBA investigates allegations of improper conduct against registered auditors and registered candidate auditors and when determined by the Enforcement Committee convenes disciplinary hearings for the determination of charges of improper conduct.

In line with Sections 20(2)(f) of the APA, the IRBA has established a Disciplinary Committee, which is a statutory Committee tasked with the determination of charges of improper conduct and imposition of appropriate sanctions for improper conduct.

A number of vacancies currently exist in the Committee and the IRBA is seeking to appoint competent individuals to serve on the Committee for a period of three years (renewable once).

A seat on the Disciplinary Committee is an opportunity to contribute towards the protection of the investing public, maintaining confidence in the IRBA, the auditing profession, as well as in South Africa as an investment destination.

**Eligibility criteria:**

- Must be a legal practitioner, former practising registered auditor, or other suitably qualified person.
- Must be in possession of relevant Professional qualifications e.g. legal, accounting or commerce, auditing, ethics, forensic investigation etc.
- Where applicable, must be members in good standing with recognised professional bodies.
- Must be independent of the auditing profession.

**Minimum Qualifications:**

- BProc degree;
- LLB degree;
- BCOM Law;
- BCOM Accounting;
- BCOM Business Management;
- BCOM Economics;
- CA (SA) / ACCA ; or
- Forensic Investigation/Certified Fraud Examiner.

*Post graduate qualifications will be advantageous.*

**Experience and Competencies:**

Legal Practitioners	Former Registered Auditors	Other suitably qualified persons
10 years' experience in practicing law through a registered law firm or recognised bar council	10 years' experience in signing external audit reports as a registered auditor.	7 years' post qualification experience in a public entity/ business/ commercial/ professional environment.
Experience in running trial in both Magistrate and High Courts	Knowledge of international auditing and accounting standards, as well as ethical standards.	Sound experience in law, auditing, accounting, ethics, commerce, academia, economics, investments or forensic investigation.
Knowledge of court and disciplinary processes.	Experience in the evaluation of evidence	Experience in the evaluation of evidence
Knowledge and understanding of the law of evidence, inclusive of consideration relevant to the admissibility and relevance of evidence.	Knowledge of considerations relevant to the assessment of evidence.	Knowledge of considerations relevant to the assessment of evidence.
Knowledge of considerations relevant to the assessment of credibility and probability of witness evidence.		
Excellent and coherent writing / drafting skills		
Experience in presiding as magistrate or Judge, chairing disciplinary hearings, arbitrations or other <i>quasi-judicial processes</i> and presenting sound rulings would be highly advantageous.		
Experience in corporate or commercial law		

**Professional Accreditation:**

Legal Practitioners	Former Registered Auditors	Other suitably qualified persons
Registration with the Legal Practice Council	Previously registered with the IRBA or its predecessor, as a practising auditor for at least 10 years	Registration with a reputable professional body will be an added advantage
Admission as a Legal Practitioner		

**Diversity:**

- Must add to the diversity of skills on the Committee by virtue of their professional experience, geo-political and academic background.
- Must add to the gender and racial diversity of the Committee.

**Attributes:**

- Sound ethical reputation.
- Impartiality
- Business or professional acumen.
- Demonstrating a spirit for “volunteerism”
- Leadership skills
- Research and communication skills
- Critical thinking and decision making
- Willing to carry committee responsibilities.
- Willing to commit to the required time, which will include availability for hearings and proper preparation ahead of hearings.

*Eligible persons who wish to be considered for appointment are invited to submit applications to the Discom Secretary, Mrs M Kirwin at [mkirwin@irba.co.za](mailto:mkirwin@irba.co.za).*

*In appointing suitable persons, the IRBA will take into account the current demographic composition of the committee and will seek to achieve a representative committee in accordance with the demographics of the country. Selections will also be aimed at ensuring that the committee as a whole comprises an appropriate mix of expertise.*

*Each application must include a Curriculum Vitae detailing the applicant's knowledge, experience and suitability as a committee member, two contactable references and a completed nominations form which can be downloaded from the IRBA's website from the following link : <https://www.irba.co.za/about-us/who-is-the-irba/statutory-committees> and must be completed by all applicants.*

*Only shortlisted candidates will be called for interviews and those two are successful following the interview will undergo background checks.*

**POPIA NOTICE**

*In order to consider any application to serve on the Committee, we will have to process your personal information.*

*The Protection of Personal Information Act, 4 of 2013 (POPIA) provides that when one processes another's personal information, such collection, retention, dissemination and use of that person's personal information must be done in a lawful and transparent manner.*

*In order to give effect to the above right, the IRBA is under a duty to provide you with various details pertaining to the processing of any applicant's or their representative's personal information. These details are housed under the Board Secretariat Processing Notice, which can be accessed and viewed on the IRBA website: <https://www.irba.co.za/library/popi-act> which Board Secretariat Processing Notice we request you kindly download and read prior to responding to this call for nominations.*

**Closing date: 7 July 2024**

*Enquiries should be directed to the Discom Secretary, Mandy Kirwin, at 010 496 0600 or via email to [mkirwin@irba.co.za](mailto:mkirwin@irba.co.za)*