

BOARD NOTICE 889 OF 2026



BOARD NOTICE

FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2026 TO 31 MARCH 2027

In Board Notice 851 of 2025 (“Board Notice”) the Independent Regulatory Board for Auditors (IRBA) informed the public and Registered Auditors (“RAs”) of its intention to prescribe fees payable by RAs for the 2026-2027 financial year in accordance with Section 8 of the Auditing Profession Act, 2005 (Act 26 of 2005) and invited public comments on the proposed fees.

The Board considered the comments received, including concerns raised regarding the proposed increases being above the prevailing Consumer Price Index (CPI) and all revenue streams available to it to achieve a break-even budget as required by Section 53(3) of the Public Finance Management Act (PFMA). The Board thus concluded that CPI aligned increases across all fees would expose the Board to a budgeted deficit to contend with and render it unable to deliver on its regulatory mandate.

Accordingly, the Board resolved to reduce the initially proposed increase of 5% for annual renewal fees payable by individuals to 3%, with all other proposed fees remaining unchanged from the Board Notice.

The fees payable from 01 April 2026 to 31 March 2027 are prescribed herewith as approved by the Board:

Category	Amount	Decision
1. Registration Fees		
1.1. Registration of an individual.	R15 920	Rate adopted as previously proposed in the November 2025 comment notice.
1.2. Proficiency interviews, payable on notification for an interview. (Application of the “Three-Year Rule”)	R3 100	Rate adopted as previously proposed in the November 2025 comment notice.
1.3. Registration of firms.	R7 930	Rate adopted as previously proposed in the November 2025 comment notice.
1.4. Administration fee for cancellation or withdrawal from 1.1, 1.2 and 1.3 above (recovery of costs).	15% of the above applicable fees	Rate adopted as previously proposed in the November 2025 comment notice.
2. Annual Renewal Fees		
2.1. Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and has not reached the age of 65 years.	R12 390	The Board resolved to approve a 3% increase.
2.2. Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and is 65 years of age or older.	R9 290	The Board resolved to approve a 3% increase.

Category	Amount	Decision
2.3. Administration fee for reinstatements of annual renewals (not limited to reinstatements after lapsing).	R6 195	The Board resolved to approve a 3% increase.
3. Training Contracts		
3.1. Registration of all training contracts, irrespective of the term.	R3 925	Rate adopted as previously proposed in the November 2025 comment notice.
4. Audit Development Programme (ADP)		
4.1. Registration of an ADP contract.	R0	Rate adopted as previously proposed in the November 2025 comment notice.
5. ADP Monitoring Visits		
5.1. No fees charged for the ADP monitoring visit.	R0	Rate adopted as previously proposed in the November 2025 comment notice.
5.2. Cancellation fees payable: Total time as allocated for the ADP monitoring visit when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled.	R1 640	
6. Inspection Fees		
6.1. Cancellation fees payable: Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at the ad-hoc hourly rate per hour per inspector scheduled.	R3 390	Rate adopted as previously proposed in the November 2025 comment notice.
7. Ad-hoc Hourly Rate		
Hourly rate for actual time spent carrying out other services rendered by the IRBA.	R3 390	Rate adopted as previously proposed in the November 2025 comment notice.
8. Accreditation Fees for Professional Bodies		
8.1. Application fee: Payable on application (non-refundable).	R87 330	Rates adopted as previously proposed in the November 2025 comment notice.
8.2. Evaluation fee (up to a maximum of): <ul style="list-style-type: none"> • Payable on progress. • Should the professional body withdraw its application for accreditation, the IRBA will charge for the recovery of costs incurred. 	R2 588 800	
8.3. Annual monitoring fee: Payable annually.	R1 016 665	



BOARD NOTICE

ASSURANCE FEES PAYABLE TO THE IRBA WITH EFFECT FROM 1 APRIL 2026 TO 31 MARCH 2027

In Board Notice 851 of 2025 (“Board Notice”) the Independent Regulatory Board for Auditors (IRBA) informed the public and Registered Auditors (“RAs”) of its intention to prescribe assurance fees payable by RAs for the 2026-2027 financial year in accordance with Section 8(1)(b) of the Auditing Profession Act, 2005 (Act 26 of 2005) and invited public comments on the proposed fees.

Having considered the comments from the public consultation process, the Board has resolved not to increase the rates payable by firms from the prior year.

Accordingly, assurance fees payable from 01 April 2026 to 31 March 2027 are prescribed herewith as approved by the Board:

Fee Percentages and Applicable Categories	
Total Assurance Fee (both High-Risk and Low-Risk) (R) Declared	Rates adopted as proposed in the November 2025 Board Notice.
> 702 250 000	0.393%
> 140 450 000	0.594%
> 126 405 000	0.606%
> 112 360 000	0.618%
> 98 315 000	0.630%
> 84 270 000	0.677%
> 70 225 000	0.701%
> 56 180 000	0.773%
> 42 135 000	0.891%
> 28 090 000	1.010%
> 60 400	1.146%
<= 60 400	0.000%