

## BOARD NOTICE 911 OF 2026



## BOARD NOTICE

**THE ADOPTION OF THE INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD'S (IAASB) 2025 HANDBOOK OF INTERNATIONAL QUALITY MANAGEMENT, AUDITING, REVIEW, OTHER ASSURANCE, AND RELATED SERVICES PRONOUNCEMENTS IN TERMS OF THE AUDITING PROFESSION ACT 26 OF 2005, AS AMENDED**

Notice is hereby given, in accordance with the provision of Section 4(1)(e) of the Auditing Profession Act 26 of 2005, as amended, regarding the following:

The Independent Regulatory Board for Auditors (the IRBA) hereby resolves to adopt, issue and prescribe the following publications:

1. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition, Volume 1, ISBN: 978-1-60815-609-2.
2. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition, Volume 3, ISBN: 978-1-60815-609-2.
3. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition, Volume 4, ISBN: 978-1-60815-609-2.
4. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition, Volume 5, ISBN: 978-1-60815-609-2.

These publications replace the following issues:

- **Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 1, ISBN: 978-1-60815-573-6.**
- **Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 3 ISBN: 978-1-60815-573-6.**
- **Supplement to the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 4, ISBN: 978-1-60815-573-6.**

The latest edition of the handbook includes:

- International Standard on Auditing (ISA) 240 (Revised), *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*;
- ISA 570 (Revised 2024), *Going Concern*; and
- International Standard on Sustainability Assurance 5000, *General Requirements for Sustainability Assurance Engagements*.

The Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition, Volume 2, ISBN: 978-1-60815-609-2, the ISA for Audits of

Financial Statements of Less Complex Entities, has **not been** adopted, issued or prescribed for use in South Africa.

References to the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants must be read in conjunction with the IRBA Code of Professional Conduct for Registered Auditors, which has additional requirements for registered auditors in South Africa.

These 2025 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants:

*“The Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition is based on the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2025 Edition of the International Auditing and Assurance Standards Board, published by the International Federation of Accountants (IFAC) in September 2025 and is used with permission of IFAC.*

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By virtue of having adopted the publications listed under points 1, 2, 3 and 4 above, the IRBA Board deems them to have been prescribed, without the publication of the entire books. As such, it hereby communicates their adoption to registered auditors and also makes them available on the [IRBA website](#). Furthermore, the IRBA Code and subsequent amendments are accessible on the [website](#).

For further assistance, enquiries may be directed to [standards@irba.co.za](mailto:standards@irba.co.za).

**Imre Nagy**

**Chief Executive Officer**