Board Notices • Raadskennisgewings

BOARD NOTICE 983 OF 2026

IRBA
INTEGRITY I PUBLIC INTEREST I AUDIT QUALITY

BOARD NOTICE

NOTICE OF EXTENSION OF THE COMMENT PERIOD FOR THE PROPOSED IRBA COMPETENCY FRAMEWORK (REVISED 2026)

The Independent Regulatory Board for Auditors (IRBA) wishes to advise stakeholders that the public comment period for the **Proposed Competency Framework (Revised 2026)** has been extended from **7 September 2026 to 30 September 2026**. The extension has been approved by the IRBA Board to provide stakeholders with additional time to consider the proposals and submit comprehensive feedback on the revised framework.

The Proposed Competency Framework (Revised 2026) represents a significant revision of the IRBA's competency requirements for Registered Auditors, introducing a principles-based and outcomes-driven approach to developing competence. The revised framework also expands competency coverage in areas such as sustainability and ESG reporting, technology, data analytics, cybersecurity, and business, economic and regulatory analysis.

The IRBA and the Education, Training and Professional Development Committee (EDCOM) encourages all interested stakeholders, including registered auditors, audit firms, accredited professional bodies, higher education institutions, training offices, regulators and other interested parties, to review the proposed framework and participate in the consultation process.

Proposed Effective Date

In light of the extended consultation period, the project timeline has also been revised. The final **Competency Framework (Revised 2026)**, originally scheduled for submission to the IRBA Board in October 2026, will now be presented to the Board for consideration and approval in **January 2027**.

This additional time will enable the Competency Framework Task Force and IRBA’s governance structures to thoroughly review, evaluate and consider stakeholder comments before finalising the revised framework.

The proposed effective date of the Competency Framework (Revised 2026) remains **1 April 2027**, with phased implementation by accredited professional bodies and the Audit Development Programme to take place over a period of two years from the effective date.

Revised Comment Deadline

All comments must be submitted using the prescribed Comment Submission Template and e-mailed in both Word and PDF formats to **edutrain@irba.co.za** no later than **30 September 2026**.

Access to Consultation Documents

The consultation documents remain available on the IRBA website and include:

- The Proposed Competency Framework (Revised 2026);
- Comment Submission Template; and
- Frequently Asked Questions.

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Stakeholders are encouraged to provide specific, constructive feedback on any aspect of the proposed framework, including the questions set out in the Request for Specific Comments section. Detailed comments will assist the IRBA in evaluating stakeholder perspectives and finalising the revised framework.

Information Sessions and Consultation Resources

As part of the consultation process, the IRBA hosted a series of information sessions during August 2026 to provide stakeholders with an overview of the Proposed Competency Framework (Revised 2026), explain the approach followed in developing the framework, highlight the key proposed revisions, and guide participants through the comment submission process.

Stakeholders who were unable to attend, or who wish to revisit the discussions, may access the information session presentation slides and webinar recordings on the IRBA Competency Framework website. These resources remain available on the IRBA website to support stakeholders in preparing and submitting informed comments during the extended consultation period.

The IRBA appreciates the engagement received to date and looks forward to receiving further input from stakeholders as part of its commitment to a transparent, inclusive and robust consultation process.

Nadine Kater

Director: Education and Transformation