



# MANUAL ON THE PROMOTION OF ACCESS TO INFORMATION

<b>Document Ref.</b>	6
<b>Version No.</b>	3
<b>Custodian</b>	Board Secretary
<b>Approved by</b>	Board
<b>Effective date</b>	1 April 2021

# **MANUAL IN TERMS OF SECTION 14 OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000**

## **PREAMBLE**

Section 32 of the Constitution of South Africa enshrines the right of access to information held by both public and private bodies. As a result, the Promotion of Access to Information Act (the Act) was enacted to give effect to the right of access to information by detailing the ways in which information from public and private bodies can be accessed.

Notwithstanding the above, there are limitations to the public realisation of the rights stipulated in Section 36 of the Constitution and Sections 33-45 of the Act, respectively. To this end, the Act sets out the grounds on which a public or private body can refuse access to information.

Section 10 of the Act requires the South African Human Rights Commission (SAHRC) to compile and publish an easy-to-understand guide to assist people to access records and documents, and exercise their right to information. The guide, which is updated at least once every two years, provides users with the information required to access any records. It also lists the contact details of the SAHRC.

In addition to the Section 10 guide, the Act requires both public and private bodies to each produce a manual with information on how members of the public can use the Act to access their records.

Specifically, Section 14 of the Act requires all public bodies to each publish a manual in at least three official languages to assist information requesters to make requests for information from the body concerned.

The Independent Regulatory Board for Auditors (the IRBA) is a public entity, as contemplated in Section 14 of the Act, and has compiled this Manual in compliance with that section and as a mechanism to facilitate public access to information/record(s) in its custody.

In addition to the above, the IRBA hopes, through its commitment to the letter and spirit of the Act, to contribute to the promotion of transparency, accountability and effective governance within the public sector.

## **A. PARTICULARS IN TERMS OF SECTION 14 OF THE ACT**

### **1. FUNCTIONS OF THE IRBA [Section 14(1)(a)]**

The IRBA is a juristic person, established in terms of Section 3 of the Auditing Profession Act 26 of 2005 (APA).

#### **1.1 General functions**

The IRBA is mandated to:

1.1.1 Take steps to promote the integrity of the auditing profession, including:

- 1.1.1.1 Investigating alleged improper conduct;
- 1.1.1.2 Conducting disciplinary hearings;
- 1.1.1.3 Imposing sanctions for improper conduct; and
- 1.1.1.4 Conducting inspections.

1.1.2 Take steps it considers necessary to protect the public in their dealings with registered auditors (RAs).

1.1.3 Prescribe standards of professional competence, ethics and conduct of registered auditors.

1.1.4 Encourage education in connection with, and research into, any matter affecting the auditing profession.

1.1.5 Prescribe auditing standards.

#### **1.2 Functions with regard to the accreditation of professional bodies**

The IRBA, subject to the APA:

1.2.1 Prescribes minimum requirements for the accreditation of professional bodies, in addition to those provided in the APA, as follows:

- 1.2.1.1 Considers and decides on any application for accreditation and grants such accreditation in full or in part;
- 1.2.1.2 Prescribes the period of validity of the accreditation;
- 1.2.1.3 Keeps a register of accredited professional bodies; and
- 1.2.1.4 Terminates the accreditation of professional bodies in accordance with the APA.

#### **1.3 Functions with regard to the registration of auditors**

The IRBA, subject to the APA:

1.3.1 Prescribes minimum qualifications, competency standards and requirements for the registration of auditors and candidate auditors, in addition to those provided for in the APA.

1.3.2 Considers and decides on any application for the registration of auditors and candidate auditors.

- 1.3.3 Prescribes the period of validity of the registration of a registered auditors and registered candidate auditors (RCAs).
- 1.3.4 Keeps a register of RAs and RCAs;
- 1.3.5 Ensures that the register of RAs and RCAs is at all reasonable times open to inspection by any member of the public.
- 1.3.6 Terminates the registration of RAs and RCAs in accordance with the APA.
- 1.3.7 Prescribes minimum requirements for the renewal of registration and re-registration.

#### **1.4 Functions with regard to education, training and professional development**

The IRBA:

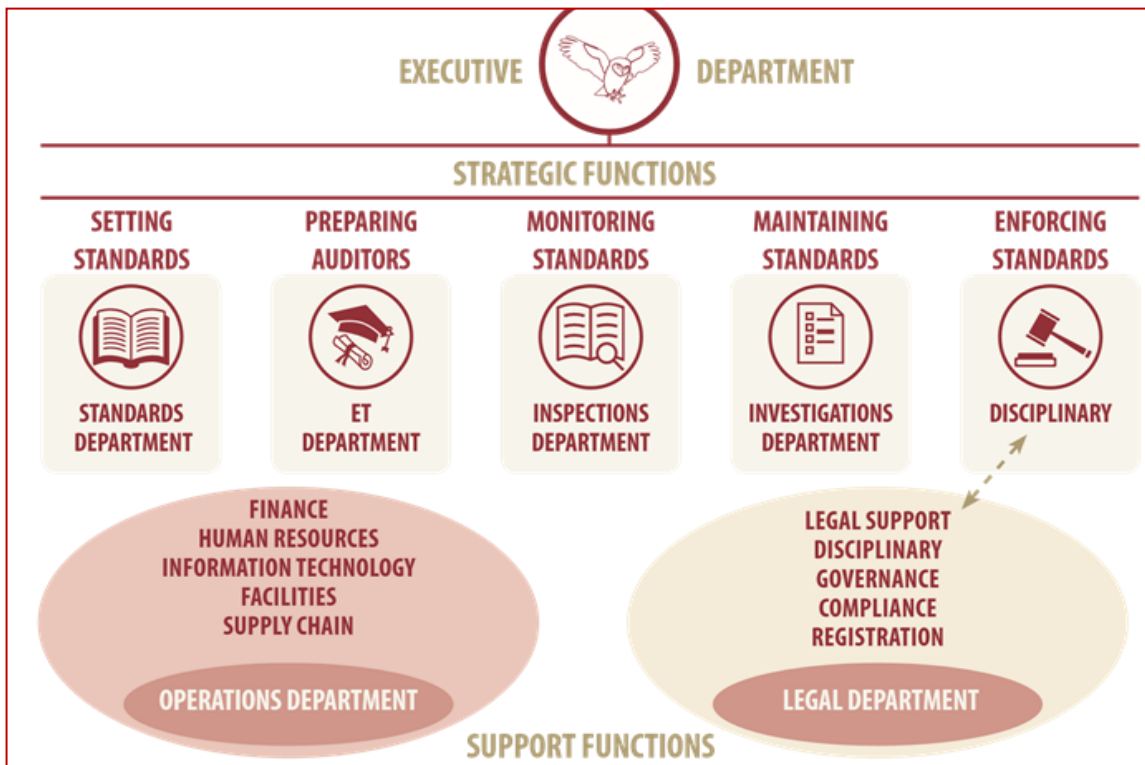
- 1.4.1 In full or in part, recognises and/or withdraws its recognition of the educational qualifications or programmes or continued education, training and professional development programmes in the auditing profession of educational institutions and accredited professional bodies.
- 1.4.2 Recognises and/or withdraws the recognition of any accredited professional body to conduct any qualifying examination contemplated in Section 37 of the APA or any such examinations.
- 1.4.3 Prescribes requirements for and conditions relating to the nature and extent of continued education, training and professional development.
- 1.4.4 Prescribes training requirements, including, but not limited to, the period of training and the form of training contracts.
- 1.4.5 Approves and registers training contracts entered into by prospective registered auditors.
- 1.4.6 Prescribes competency requirements.
- 1.4.7 Either conditionally or unconditionally recognises or withdraws the recognition of registered auditors as training officers.

#### **1.5 Functions with regard to fees and charges**

The IRBA prescribes:

- 1.5.1 Accreditation, registration, registration renewal and re-registration fees.
- 1.5.2 Annual fees.
- 1.5.3 The date on which any fee is payable.
- 1.5.4 The basis for assurance fees payable as per the APA.
- 1.5.5 Fees payable for any other service rendered by the IRBA (including administrative fees).
- 1.5.6 The IRBA may grant an exemption from payment of any fees referred to above.

2. **STRUCTURE OF THE IRBA** [Section 14(1)(a)]



3. **CONTACT DETAILS FOR INFORMATION OFFICERS** [Section 14(1)(b)]

The IRBA’s Director Legal is the regulator’s designated Information Officer, in terms of the Act.

In terms of Section 17, the IRBA has designated its Board Secretary as a Deputy Information Officer, who shall attend to requests for access to records.

If you wish to make a request for access to IRBA records, your request should be addressed to the Deputy Information Officer. Escalations may be directed to the Information Officer and/or the head of the entity.

<b>Information Officer</b>	<b>Telephone</b>	<b>Fax</b>	<b>Email</b>
R Motsepe	0879408803	0879408873	<a href="mailto:rmotsepe@irba.co.za">rmotsepe@irba.co.za</a>
<b>Deputy Information Officer</b>	<b>Telephone</b>	<b>Fax</b>	<b>Email</b>
J Levendal	0879408868	0879408878	<a href="mailto:jlevendal@irba.co.za">jlevendal@irba.co.za</a>
<b>Head of the IRBA</b>	<b>Telephone</b>	<b>Fax</b>	<b>Email</b>
Chief Executive Office	0879408797	0879408878	<a href="mailto:board@irba.co.za">board@irba.co.za</a>

The IRBA’s Information Officer, Deputy Information Officer and CEO share the same physical and postal address.

**Physical Address**

Building 2  
 Greenstone Hill Office Park  
 Greenstone Hill  
 1609

**Postal Address**

PO Box 8237  
 Greenstone Hill  
 1616

**Website:** [www.irba.co.za](http://www.irba.co.za)

#### 4. **GUIDE IN TERMS OF SECTION 10 OF THE ACT** [Section 14(1)(c)]

A guide on how to exercise the rights set out in the Act has been compiled and published by the SAHRC in all official languages.

The guide may be obtained from any of the SAHRC offices or its website at [www.sahrc.org.za](http://www.sahrc.org.za).

Any information or queries related thereto should be directed to:

The South African Human Rights Commission  
 The Research and Document Department  
 PAIA Unit  
 Private Bag X2700  
 Houghton  
 2041  
 Telephone: 011 877 3600  
 e-mail: [paia@sahrc.org.za](mailto:paia@sahrc.org.za)

#### 5. **PROCEDURES TO REQUEST ACCESS TO INFORMATION/RECORDS** [Section 14(1)(d)]

- 5.1** Any person, whether natural or juristic, may make a request under the Act for access to information.
- 5.2** The requester may make a request on his/her behalf or on behalf of any other person.
- 5.3** The requester must use the prescribed form, attached hereto and marked **Form A**, to make a request for access to information.
- 5.4** The request must include the following minimum information:

INFORMATION REQUIRED	DESCRIPTION
Details of the requester	Enough information about the requester so as to ensure that the requester is easily identifiable. The information should include the requester's contact details, i.e. postal address, email address, fax and/or telephone number.
Details of the record requested	Enough information about the record to make it reasonably easy to identify.
Manner of access to the record	A description of the form or manner in which the record should be

	provided or made accessible.
Manner in which to inform the requester of access	The manner in which the requester wishes to be informed about the IRBA's decision in relation to the request.
Language choice	The language in which the requester wishes to receive the requested record <sup>1</sup> .
Capacity of the authorised person making the request	When a request is made on behalf of someone else, proof of the capacity in which the request is made and/or authority to make such a request.

- 5.5** Requesters who are unable to read or write can make verbal requests to the Deputy Information Officer, who shall complete Form A on behalf of the requester.
- 5.6** The request must be directed to the Deputy Information Officer, whose contact details are set out in paragraph 3 above.
- 5.7** The request may either be hand-delivered, posted, faxed or sent via email.
- 5.8** Telephonic and informal requests will only be accepted in respect of records set out in paragraph 7 below.
- 5.9** The information on the prescribed form must be provided to the satisfaction of the Information Officer, failing which, the request will be delayed until such time that the information is complete.
- 5.10** A requester whose request for access to a record has been granted may be required to pay an access fee for the reproduction, search and preparation of the copies or any transactions related to the content of the record that has been requested.
- 5.11** The Deputy Information Officer will notify the requester to pay the prescribed fee (if any) before any further processing of the request.
- 5.12** The Deputy Information Officer will inform the requester of the IRBA's decision within 30 days after receipt of the request; or they may extend that period, on notice to the requester, by a further period not exceeding 30 days.
- 5.13** The period within which the Deputy Information Officer has to inform the requester of the decision will be subject to such extension, over and above the period mentioned in 5.12, as may be required to give a third party a chance to make representations to the Deputy Information Officer where the record requested is with regard to the records of that third party.
- 5.14** The time periods prescribed by the Act will not commence until such time as the Deputy Information Officer and the Information Officer are satisfied that all pertinent information has been furnished to the IRBA by the person who submitted the request.
- 5.15** Notwithstanding a request for access to any record listed in paragraph 6 below, the Information Officer may refuse access to the requested record, or any part thereof, on the grounds set out in the Act.

---

<sup>1</sup> Notwithstanding the language of preference indicated, the IRBA will only furnish the record in the requested language, if the record exists in that language.

**6. SUBJECTS ON WHICH THE IRBA HOLDS RECORDS AND THE CATEGORIES OF RECORDS HELD [Section 14(1)(d)]**

The IRBA holds the following records in its possession:

**6.1 Executive**

<b>SUBJECTS</b>	<b>CATEGORIES OF INFORMATION</b>
<b>Board and Board Meetings</b>	Particulars of Board members.
	Agendas.
	Attendance registers.
	Decisions taken
	Minutes of meetings.
	Opinions obtained.
	Correspondence, memoranda, submissions.
<b>Committees of the Board and Committee Meetings</b>	Particulars of committee members.
	Agendas.
	Attendance registers.
	Decisions taken.
	Minutes of meetings.
	Opinions obtained.
	Correspondence, memoranda, submissions.
<b>Newsletters</b>	IRBA Newsletter.
<b>Website</b>	Member search – how to search for RAs and registered audit firms.
	Legal – APA, disciplinary rules, rules regarding improper conduct, Policy regarding Postponements of Disciplinary Hearings.
	Investigations – how to lodge a complaint
	Registration – how to register as an RA and as a firm, including application forms, how to apply as a tax practitioner for recognition, how to change status to assurance.
	Education & Transformation – general information on the path to becoming an RA and how to register as an RCA, including assessment details and regulations.
	Inspections – details on various aspects of inspections, including administrative matters, communications and Public Inspections Reports.
	Auditing Pronouncements – Status and Authority of Auditing Pronouncements.
	CFAS Due Process Policy, other auditing pronouncements, exposure drafts, meeting dates, illustrative regulatory reports, communiques and the strategy, industry specific guides, practice alerts and Audit Quality Indicators information.



	Rules Regarding Improper Conduct and the Code of Professional Conduct for Registered Auditors (Revised 2014) and communiques.
	The Tenure Rule, including communiques.
	Mandatory Audit Firm Rotation Rule, including communiques.
	Reportable Irregularities – Reportable Irregularities Guide (2006), template letters and communiques.
	News – various items of interest, including press reports and electronic copies of IRBA News.
	Contact details for the directorate.
	Requirements for continued education, training and professional development – the 2014 Continued Professional Development (CPD) Policy and the new CPD Policy.
	Audit Development Programme (ADP) webpage, containing the following information: <ul style="list-style-type: none"> <li>• The path to become an RA;</li> <li>• The ADP process;</li> <li>• Assessment details; and</li> <li>• Application forms.</li> </ul>
	Manual on the Accreditation Model of professional bodies.
	Details of accredited professional bodies.
	Application form for the accreditation of professional bodies.
<b>Electronic Manual of Information for Registered Auditors Issued by the IRBA</b>	APA
	Changes to the Accreditation Model and accreditation requirements.
	ADP
	Disciplinary rules.
	Policy regarding Postponements of Disciplinary Hearings.
	Rules Regarding Improper Conduct.
	Code of Professional Conduct.
	Inspections.
	Auditing standards, auditor ethics and reportable irregularities.
	Guidance on signing authority, naming conventions and stationery.
	General circulars.
<b>Annual Reports</b>	Board members and Executive information.
	Message from the Minister of Finance.
	Foreword by the Chairman of the Board.
	CEO's overview.
	Strategic overview.

	Organisational structure.
	Statistics – RAs, trainee accountants.
	Feedback from statutory committee chairmen.
	Audited annual financial statements.
<b>Integrated Reports</b>	Board responsibility.
	CEO's overview.
	Strategic overview.
	Material issues.
	Board members and Executive information.
	Feedback on activities in departments.
	Financial highlights.
	Future activities of the IRBA.
<b>Finances of the IRBA</b>	Budgets.
	Accounting records.
	Management accounts.
	Fixed asset register.
	Bank account particulars.
<b>Procurement/Supply Chain</b>	Bid documents.
	Requests for quotations and responses thereto.
	Bid opening registers.
	Minutes of the various Bid Committee meetings.
	Letters to unsuccessful bidders.
	Letters of award for various contracts.
<b>Administration</b>	Insurance policies.
	Organisational policies.
	Lease agreements.
	Tax status of the IRBA and returns.
	Particulars of suppliers of various services rendered, contracts and licence agreements.
<b>Library and Archive Material</b>	Bound copies of various professional journals.
	Files containing information on legislation that might impact the IRBA or the profession.
	Working files regarding amendments to the APA, the Code of Professional Conduct and the Disciplinary Rules.

	Miscellaneous photographs of people and places of relevance to the IRBA's history.
	A slim volume on the history of the IRBA, as published on the 50 <sup>th</sup> anniversary of the PAAB.
<b>Human Resources</b>	Personal particulars of individual staff members, salaries and benefits payable, travel claims, disciplinary profile.
	Pension fund rules.

## 6.2 Investigations

<b>Complaints</b>	Complaints from members of the public and supporting documentation.
	Correspondence between the IRBA and complainants.
<b>Investigations</b>	Correspondence between the IRBA and RAs.
	Documents relevant to investigations.
	Internal documentation.
	Charge sheets.
	Imposition of sanctions through consent orders.
	Invoices to RAs for consent orders.
<b>Investigating Committee</b>	Letters of appointment for committee members.
	Particulars of the committee members.
	Meeting agendas.
	Attendance registers.
	Minutes of committee meetings.
	Decisions taken.
<b>Disciplinary Advisory Committee</b>	Particulars of the committee members.
	Meeting agendas.
	Attendance registers.
	Minutes of committee meetings.
	Decisions taken.

## 6.3 Registry/Disciplinary Hearings/Reportable Irregularities and Legal

<b>SUBJECT</b>	<b>CATEGORIES OF INFORMATION</b>
<b>Registered Firms</b>	Registered auditors linked to firms.
	Applications for the registration of new firms and branches.
	Contact details.

	Correspondence.
	Practice numbers.
	Share registers and certificates.
	COR39s.
	Firm classification by race, size and assurance status.
	Branches of firms.
	Assurance Work Declarations.
	Firm name changes.
	Statistical information.
<b>Individual RAs</b>	Firms in which RAs are employed and/or are partners.
	Contact details.
	Registration numbers.
	Applications for the registration and the amendment of the status to assurance.
	Correspondence.
	Assurance status.
	Annual returns.
	Request for the appointment of an RA by a third party.
	Age, race, gender and assurance information.
	Surname changes.
	Statistical information.
<b>Disciplinary Processes</b>	Charge sheets.
	Pleas.
	Notification of hearings.
	Evidence bundles.
	Correspondence between the parties.
	Internal correspondence.
	Disclosures by Disciplinary Committee members.
	Hearing attendance registers.
	Outcomes of hearings.
	Hearing transcripts.
	Minute books.
<b>Disciplinary Committee</b>	Letters of appointment for committee members.
	Particulars of the committee members.
	Meeting agendas (other than hearings).
	Minutes of committee meetings other than hearings.
	Code of conduct signed by Disciplinary Committee members.

<b>Holding Out</b>	Particulars of persons who are allegedly holding themselves out or previously held themselves out to be RAs in contravention of Section 41 of the APA, as well as correspondence and documentation relating thereto.
<b>Reportable Irregularities</b>	Particulars of all reportable irregularities reported to the IRBA by RAs in terms of Section 45 of the APA and correspondence relating thereto.
	List of stakeholders.
	Correspondence with stakeholders.
<b>Litigation</b> [ <i>litigation instituted by or against the IRBA</i> ]	Court papers and processes.
	Internal and external correspondence.
	Evidence bundles/records.
	Court judgements and/or orders.
<b>Legal</b>	Various legal opinions and research papers.
<b>Debtors</b>	Memorandum of Instruction.
	Invoices and statements.
	Internal and external correspondence.

#### 6.4 Education, Training and Professional Development

<b>SUBJECT</b>	<b>CATEGORIES OF INFORMATION</b>
<b>ADP</b>	Career guidance information on how to become an RA.
	Application forms to register on the ADP.
	Guidance on the ADP.
	ADP Competency Framework.
	Registered candidate auditors.
	Oversight registered auditors.
	Contact details.
	Firms in which registered candidate auditors are completing the ADP.
	Relevant correspondence with registered candidate auditors.
	Applications for registration.
	Confirmation of completion.
	Six-monthly reports and Portfolios of Evidence (PoEs).
	Assessment of PoEs by the panel.
	Firm monitoring reports.
	Career guidance information on how to become an RA.
	Application forms to register on the ADP.

<b>Public Practice Examination</b>	Candidates' results (pass/fail).
<b>Accreditation</b>	Accreditation Model, including the Competency Framework.
	Details of the accredited professional body.
	Application form for accreditation.
	Applications for accreditation and monitoring submissions by professional bodies.
	Relevant correspondence with professional bodies.
<b>Continuing Professional Development</b>	CPD Policy (the 2014 and 2020 policies, respectively).
	Guidance to the 2020 CPD Policy.
	Relevant correspondence with RAs selected for the monitoring of CPD.
<b>Training</b>	Details of candidates completing, or those who have completed, their training contracts.
<b>Critical Skills</b>	Relevant correspondence with foreign nationals relating to their confirmation of intention to study towards becoming an RA, for the purposes of visa applications.
<b>Education Committee and Sub-committees</b>	Letters of appointment for committee members.
	Particulars of committee members.
	Agendas.
	Attendance registers.
	Decisions taken.
	Minutes of meetings.

## 6.5 Inspections

<b>SUBJECT</b>	<b>CATEGORIES OF INFORMATION</b>
<b>Individual RAs and Firms</b>	Inspection dates.
	Inspection files.
	Inspection reports.
	Risk/Business Intelligence information.
	Remedial action information.
<b>Workshops on Inspections and Auditing Standards</b>	Handouts and slides.

<b>Inspections Committee</b>	Letters of appointment for committee members.
	Particulars of committee members.
	Agendas.
	Attendance register.
	Decisions taken.
	Minutes of meetings.

## 6.6 Standards

<b>SUBJECT</b>	<b>CATEGORIES OF INFORMATION</b>
<b>Auditing Pronouncements Issued</b>	Status and Authority of Pronouncements and Due Process Policy.
	Committee for Auditing Standards Strategy and membership.
	IAASB Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements – Volumes I and II.
	South African Standards on Assurance Engagements.
	South African Auditing and Assurance Engagements Practice Statements.
	Guides.
	Staff Audit Practice Alerts.
	Illustrative auditor's and assurance reports.
	Communiqués.
	Exposure drafts issued for comment and comment letters received.
<b>Ethics Pronouncements Issued</b>	Rules Regarding Improper Conduct.
	IRBA Code of Professional Conduct for Registered Auditors.
	Committee for Auditor Ethics membership.
	IESBA Handbook of the International Code of Ethics for Professional Accountants.
	Communiqués.
	Exposure drafts issued for comment and comment letters received.
<b>Reportable Irregularities</b>	Reportable Irregularities Guide.
	Template letters.
<b>Committee for Auditing Standards and Committee for Auditor Ethics</b>	Letters of appointment for committee members.
	Particulars of committee members.
	Agendas.
	Attendance register.
	Decisions taken.
	Minutes of meetings.

## 6.7 Other

SUBJECT	CATEGORIES OF INFORMATION
Various Records Held in Accordance with Legislative Requirements	Auditing Profession Act 26 of 2005, as amended.
	Employment Equity Act 55 of 1998, as amended.
	Basic Conditions of Employment Act 75 of 1997, as amended.
	Skills Development Act 97 of 1998, as amended.
	Unemployment Insurance Fund Act 63 of 2001, as amended.
	Unemployment Insurance Contributions Act, No. 4 of 2002, as amended.
	Occupational Health and Safety Act 85 of 1993, as amended.
	Broad-Based Black Economic Empowerment Act 53 of 2003, as amended.

## 7. AUTOMATIC DISCLOSURE IN TERMS OF SECTION 15 OF THE ACT

The following categories of information are automatically available from the IRBA, without a person having to formally request access in terms of the Act.

### 7.1 Executive

Information	Cost
Manual of Information (electronic copy)	Free of charge
IRBA News	Free of charge
Annual Reports and Integrated Reports	Free of charge

### 7.2 Legal

Information	Cost
Membership registers (extract from)	Free of charge
Firm register (extract from)	Free of charge
Letters of confirmation of registration	Free of charge
Reportable Irregularities Guide and template letters	Free of charge

### 7.3 Education and Training

Information	Cost
Accreditation Model	Free of charge
Candidates Guide to ADP and the RA career path	Free of charge
Competency Framework	Free of charge
CPD Policy and Guidance on the application of the CPD Policy	Free of charge

### 7.4 Standards

Information	Cost
Auditing pronouncements and exposure drafts	Free of charge



Ethics pronouncements and exposure drafts	Free of charge
---	----------------

**8. DESCRIPTION OF SERVICES AVAILABLE TO MEMBERS OF THE PUBLIC AND HOW TO GAIN ACCESS TO THESE [section 14(1)(f)]**

The following services are available to the public from the IRBA:

DEPARTMENT	SERVICE	HOW TO ACCESS THE SERVICE
<b>8.1 Executive</b>	Assistance to members of the public on how to obtain various publications of the Board (i.e. the Annual Report, the Integrated Report, IRBA News).	Requests can be made in writing; alternatively approach the office directly or access these on the IRBA website.
<b>8.2 Legal</b>	Assistance to members of the public with enquiries of a general nature regarding the registration status of RAs and RA firms.	Enquiries can be made verbally in person or telephonically. Alternatively, enquiries may be made in writing or information can be accessed on the IRBA website.
	The prosecution of complaints of improper conduct by RAs.	Disciplinary hearings are open to the public. Dates of scheduled hearings can be accessed on the IRBA website.
	Assistance to members of the public with queries of a general nature regarding reportable irregularities.	Enquiries can be made verbally in person or in writing via email.
<b>8.3 Investigations</b>	Assistance to members of the public with enquiries of a general nature regarding the conduct of an RA.	Enquiries can be made telephonically or via email.
	The investigation of complaints of improper conduct by RAs.	Any member of the public, an association or an organisation may lodge a complaint against an RA, if they believe that the RA is guilty of improper conduct. This must be by way of an original affidavit. The complaints are then investigated and presented to the Investigations Committee, which deliberates and recommends outcomes to the Disciplinary Advisory Committee. The Disciplinary Advisory Committee makes the final decisions on outcomes which are then communicated to the parties concerned.
<b>8.4 Education, Training and professional</b>	Assistance to members of the public with enquiries of a general nature regarding education, training and	Enquiries may be addressed telephonically, in writing, or by accessing the IRBA website.

<b>development</b>	assessment requirements for registration as an RCA or RA.	
	Confirmation of intention to study towards and register as an RA for the purposes of visa applications (non-residents).	Requests can only be made in writing by non-resident individuals intending to pursue the RA career path to confirm the stage of the programme they have completed and the remaining requirements to register as an RA, for the purpose of their visa applications.
<b>8.5 Standards</b>	Issue Audit Pronouncements.	Enquiries may be addressed telephonically, by appointment, in writing, or by accessing the IRBA website.
	Assistance to members of the public with enquiries of a general nature regarding auditing standards, auditor ethics (queries regarding the Code of Professional Conduct).	Enquiries may be addressed telephonically, by appointment, in writing, or by accessing the IRBA website.

**9. PARTICIPATION IN THE FORMULATION OF THE POLICY/EXERCISE OF POWERS/PERFORMANCE OF DUTIES [Section 14(1)(g)]**

- 9.1 The IRBA, with the support of the relevant committees, adopts, develops, issues and prescribes auditing pronouncements that comprise standards of professional competence, rules regarding improper conduct and the Code of Professional Conduct for registered auditors. The IRBA also prescribes Rules.
- 9.2 Prior to the prescription of the above pronouncements and/or Rules, the IRBA publishes the proposed documents for comments by interested and/or affected parties. It is through this publication process that interested persons may make representations or participate in or influence the formulation of the policy, the exercise of IRBA powers or the performance by the IRBA of its duties.

**10. DESCRIPTION OF REMEDIES AVAILABLE IN RESPECT OF AN ACT OR A FAILURE TO ACT BY THE IRBA [Section 14(1)(h)]**

- 10.1 The requester may lodge an internal appeal with the IRBA CEO in respect of the following:
- 10.1.1 A decision not to grant access to a record;
  - 10.1.2 A decision to extend the time period to deal with the request;
  - 10.1.3 Fee charged;
  - 10.1.4 The refusal to grant the requester any part of the record sought; and/or
  - 10.1.5 The refusal to grant the requested access to the record in the requested format.
- 10.2 The following procedures will apply to appeals:
- 10.2.1 The requester must complete the relevant appeal Form C within 60 days of receipt of the decision sought to be appealed.

- 10.2.2 After completing the form, the requester must send it to the Information Officer.
  - 10.2.3 The requester may request to be informed of the outcome of the appeal in any manner other than a written reply, for example, telephonically.
  - 10.2.4 The person appealing must supply their contact details.
  - 10.2.5 The CEO will respond to the appeal within 10 working days; and if the appeal failed, reasons will be provided in terms of the Act.
- 10.3 In the event that an internal appeal fails, the requester retains the right to approach a court of competent jurisdictions for:
- 10.3.1 An order reviewing and setting aside the decision of the IRBA; or
  - 10.3.2 In the case of non-compliance by the IRBA, an order compelling the IRBA to comply with the relevant provisions of the Act.

**11. OTHER INFORMATION AS PRESCRIBED IN TERMS OF THE ACT [Section 14(1) (l)]**

There is currently no information available from the Minister of Justice and Constitutional Development, in terms of Section 92 of the Act, to be disclosed hereunder.

**12. UPDATING OF THE MANUAL [Section 14(2)]**

The IRBA will update and publish this Manual as and when required, but at least once a year.

**13. AVAILABILITY OF THE MANUAL [Section 14(3)]**

- 13.1 This Manual is available in three official languages, namely, English, Afrikaans and isiZulu.
- 13.2 The Manual has been duly gazetted and is available on the IRBA website or at the IRBA offices.

**14. EXEMPTION FROM ANY PROVISION OF SECTION 14 OF THE ACT [Section 14(5)]**

The IRBA has not been exempted by the Minister of Justice and Constitutional Development from complying with any of the provisions of Section 14 of the Act for either security, administrative or financial reasons.

**15. PAYMENT METHOD**

- 15.1 All payments shall be made through deposits in the IRBA's bank account. The banking details will be provided on application.
- 15.2 No request may be processed unless the request fee, where applicable, has been paid (Section 22(1)).

**B. PRESCRIBED FEES FOR RECORDS HELD BY A PUBLIC BODY, AS STIPULATED IN THE CURRENT REGULATIONS TO THE ACT**

**The fees for the reproduction referred to in Section 15(3) of the Act are as follows:**

a)	For every photocopy of an A4-size page or part thereof	R0-60
b)	For every printed copy of an A4-size page or part thereof held on a computer or in an electronic or machine readable format	R0-40
c)	For a copy in a computer-readable format on a: (i) USB	R40-00
d)	(i) For a transcription of visual images, for an A4-size page or part thereof. (ii) For a copy of visual images.	R22-00 R60-00
e)	(i) For a transcription of an audio record, for an A4-size page or part thereof. (ii) For a copy of an audio record.	R12-00 R17-00
The request fee payable by every requester, other than a personal requester referred to in Section 22(1) of the Act.		R35-00

**The access fees payable by a requester referred to in Section 22(7) of the Act, unless exempted under Section 22(8) of the Act, are as follows:**

a)	For every photocopy of an A4-size page or part thereof.	R0-60
b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable format.	R0-40
c)	For a copy in a computer-readable format on a: (i) USB.	R40-00
d)	(i) For a transcription of visual images, for an A4-size page or part thereof. (ii) For a copy of visual images.	R22-00 R60-00
e)	(i) For a transcription of an audio record, for an A4-size page or part thereof. (ii) For a copy of an audio record.	R12-00 R17-00
f)	Record search fee, for each hour or part of an hour, excluding the first hour, reasonably required for such a search.	R15-00

**Note:** The actual postal fee is payable when a copy of a record needs to be posted to a requester.

**For the purposes of Section 22(2) of the Act, the following applies:**

If the IRBA's Information Officer or Deputy Information Officer believes that the collection and reproduction of the requested records will take longer than six hours, a third of the access fee may be payable upfront as a deposit, and the requester will be notified accordingly.

If the record is not provided in the originally requested format, the access fee charged will not exceed the fee that would have been charged had access been granted in the originally requested format.



J750

REPUBLIC OF SOUTH AFRICA

**FORM A**  
**REQUEST FOR ACCESS TO RECORD OF PUBLIC BODY**  
(Section 18(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000))  
[Regulation 6]

<b>FOR DEPARTMENTAL USE</b>	
	Reference number: .....
Request received by .....	(state rank,
name and surname of information officer/deputy information officer) on .....	(date)
at .....	(place).
Request fee (if any): R .....	
Deposit (if any): R .....	
Access fee: R .....	
.....	
SIGNATURE OF INFORMATION OFFICER/DEPUTY INFORMATION OFFICER	

**A. Particulars of public body**

The Information Officer/Deputy Information Officer

FORM A: REQUEST FOR ACCESS TO RECORD OF PUBLIC BODY

**B. Particulars of person requesting access to the record**

(a) The particulars of the person who requests access to the record must be given below.  
(b) The address and/or fax number in the Republic to which the information is to be sent, must be given.  
(c) Proof of the capacity in which the request is made, if applicable, must be attached.

Full names and surname: .....

Identity number: 

--	--	--	--	--	--	--	--	--	--	--	--	--	--

Postal address: .....

Telephone number: (.....) ..... Fax number: (.....) .....

E-mail address: .....

Capacity in which request is made, when made on behalf of another person:

**C. Particulars of person on whose behalf request is made**

This section must be completed ONLY if a request for information is made on behalf of another person.

Full names and surname: .....

Identity number: 

--	--	--	--	--	--	--	--	--	--	--	--	--	--

**D. Particulars of record**

(a) Provide full particulars of the record to which access is requested, including the reference number if that is known to you, to enable the record to be located.  
(b) If the provided space is inadequate, please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.

1. Description of record or relevant part of the record:  
.....  
.....

**FORM A: REQUEST FOR ACCESS TO RECORD OF PUBLIC BODY**

2. Reference number, if available: .....

3. Any further particulars of record:  
 .....  
 .....  
 .....  
 .....

**E. Fees**

- |  |
|--|
| <p>(a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid.</p> <p>(b) You will be notified of the amount required to be paid as the request fee.</p> <p>(c) The <b>fee payable for access</b> to a record depends on the form in which access is required and the reasonable time required to search for and prepare a record.</p> <p>(d) If you qualify for exemption of the payment of any fee, please state the reason for exemption.</p> |
|--|

Reason for exemption from payment of fees:  
 .....  
 .....  
 .....

**F. Form of access to record**

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 below, state your disability and indicate in which form the record is required.

Disability:	Form in which record is required:
Mark the appropriate box with an <b>X</b> .	
NOTES:	
(a) Compliance with your request for access in the specified form may depend on the form in which the record is available.	
(b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.	
(c) The fee payable for access to the record, if any, will be determined partly by the form in which access is requested.	

1. If the record is in written or printed form:					
	copy of record*		inspection of record		
2. If record consists of visual images - (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.):					
	view the images		copy of the images*		transcription of the images*

**FORM A: REQUEST FOR ACCESS TO RECORD OF PUBLIC BODY**

3. If record consists of recorded words or information which can be reproduced in sound:					
	listen to the soundtrack (audio cassette)		transcription of soundtrack* (written or printed document)		
4. If record is held on computer or in an electronic or machine-readable form:					
	printed copy of record*		printed copy of information derived from the record*		copy in computer readable form* (stiffy or compact disc)

*If you requested a copy or transcription of a record (above), do you wish the copy or transcription to be posted to you? Postage is payable.	YES	NO
Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available.		
In which language would you prefer the record?		

**G. Notice of decision regarding request for access**

You will be notified in writing whether your request has been approved / denied. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.
--

How would you prefer to be informed of the decision regarding your request for access to the record?

.....

Signed at ..... this day ..... of ..... year .....

.....  
SIGNATURE OF REQUESTER /  
PERSON ON WHOSE BEHALF REQUEST IS MADE





**C. Particulars of requester**

This section must be completed ONLY if a third party (other than the requester) lodges the internal appeal.

Full names and surname: .....

Identity number: 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**D. The decision against which the internal appeal is lodged**

Mark the decision against which the internal appeal is lodged with an X in the appropriate box:

	Refusal of request for access
	Decision regarding fees prescribed in terms of section 22 of the Act
	Decision regarding the extension of the period within which the request must be dealt with in terms of section 26(1) of the Act
	Decision in terms of section 29(3) of the Act to refuse access in the form requested by the requester
	Decision to grant request for access

**E. Grounds for appeal**

If the provided space is inadequate, please continue on a separate folio and attach it to this form. You must sign all the additional folios.

State the grounds on which the internal appeal is based:

.....  
.....  
.....  
.....  
.....

State any other information that may be relevant in considering the appeal:

.....  
.....  
.....  
.....  
.....  
.....

**F. Notice of decision on appeal**

You will be notified in writing of the decision on your internal appeal. If you wish to be informed in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

State the manner: .....

Particulars of manner: .....

Signed at ..... this day ..... of ..... year.....

.....  
SIGNATURE OF APPELLANT

**FOR DEPARTMENTAL USE:**

**OFFICIAL RECORD OF INTERNAL APPEAL:**

Appeal received on ..... (date) by .....  
..... (state rank, name and surname of information officer/deputy information officer).

Appeal accompanied by the reasons for the information officer's/deputy information officer's decision and, where applicable, the particulars of any third party to whom or which the record relates, submitted by the information officer/deputy information officer on ..... (date) to the relevant authority.

OUTCOME OF APPEAL: .....

DECISION OF INFORMATION OFFICER/DEPUTY INFORMATION OFFICER CONFIRMED/NEW DECISION  
SUBSTITUTED

NEW DECISION: .....

DATE RELEVANT AUTHORITY .....

RECEIVED BY THE INFORMATION OFFICER/DEPUTY INFORMATION OFFICER FROM THE RELEVANT  
AUTHORITY ON (date): .....