



MANUAL ON THE PROMOTION OF ACCESS TO INFORMATION

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**Promotion of Access to
Information Act 2 of 2000**

MANUAL IN TERMS OF SECTION 14 OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000 (“the Act”)

INDEPENDENT REGULATORY BOARD FOR AUDITORS

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

The Independent Regulatory Board for Auditors (IRBA) is a juristic person, established in terms of the Auditing Profession Act 25 of 2005 (“APA”).

1.1 General functions

The IRBA:

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

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

1.1.2 Takes steps it considers necessary to protect the public in their dealings with registered auditors.

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

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

1.1.5 Prescribes auditing standards.

1.2 Functions with regard to accreditation of professional bodies

The IRBA, subject to the APA:

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

- 1.2.1.1 Makes decisions on any application for accreditation and grant 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 registration of auditors

The IRBA, subject to the APA:

- 1.3.1 Prescribes minimum qualifications, competency standards and requirements for 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 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.
- 1.3.4 Keeps a register of registered auditors and registered candidate auditors;
- 1.3.5 Ensures that the register of registered auditors and registered candidate auditors is at all reasonable times open to inspection by any member of the public.
- 1.3.6 Terminate the registration of registered auditors and registered candidate auditors 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 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 conducts any such examinations.
- 1.4.3 Prescribes requirements for and conditions relating to and 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 for 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.

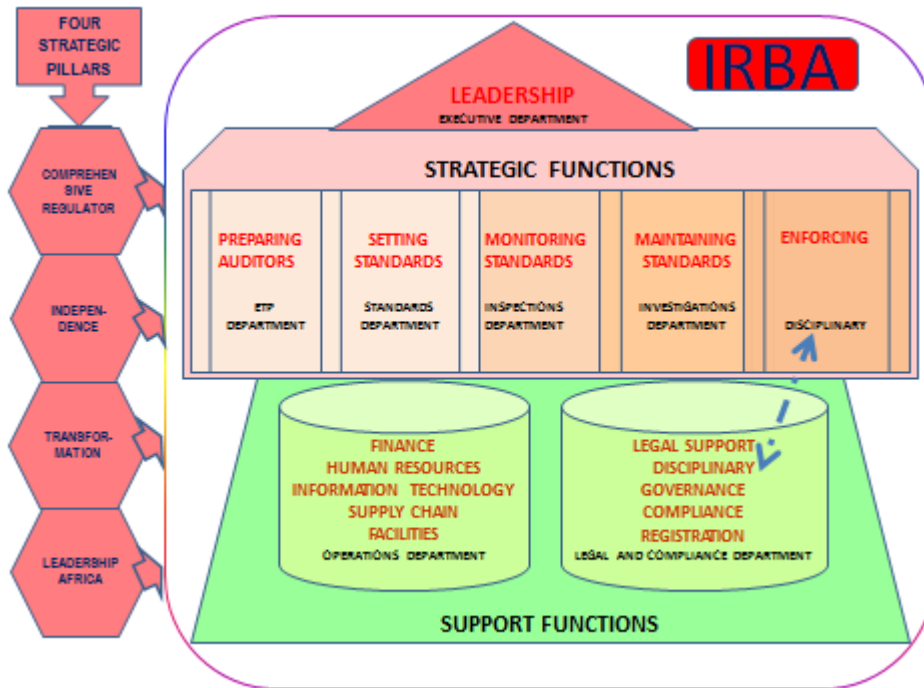
1.5 Functions with regard to fees and charges

The IRBA prescribes:

- 1.5.1 Accreditation, registration, registration renewal, re-instatement and re-registration fees.
- 1.5.2 Annual fees.
- 1.5.3 The date on which any fee is payable.
- 1.5.4 The fees payable in respect of any examination referred to in section 37 of the APA conducted by an accredited professional body or the IRBA.
- 1.5.5 The basis for fees payable relating to the performing of inspections and fees payable for re inspections undertaken by the IRBA in terms of section 47.
- 1.5.6 Fees payable for any other service rendered by the IRBA.

1.5.7 The IRBA may grant exemption from payment of any fees referred to hereinabove.

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



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

Mr BP Agulhas, the Chief Executive Officer of the IRBA, is the designated information officer of the IRBA.

In terms of section 17 of Promotion of Access to Information Act (PAIA) Mr BP Agulhas has designated a Deputy Information Officer, who would attend requests for access to records.

If you wish to make a request for access to IRBA records, your request should be addressed to the appointed Deputy Information Officer.

Information Officer	Telephone	Fax	Email
B P Agulhas	0879408797	0879408878	bagulhas@irba.co.za

Deputy Information Officer	Telephone	Fax	Email
J Levendal	0879408868	0879408878	jlevendal@irba.co.za

The IRBA's Information Officer and Deputy Information Officer share the same physical and postal address

Physical Address	Postal Address
Building 2	P O Box 8237
Greenstone Hill Office Park	Greenstone Hill
Greenstone Hill	1616
1609	
Website: 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 this Act may be obtained from the Human Rights Commission, in all official languages. 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
website: www.sahrc.org.za
e-mail: paia@sahrc.org.za

5. FACILITATION OF A REQUEST FOR ACCESS TO INFORMATION, SUBJECTS ON WHICH THE IRBA HOLDS RECORDS AND THE CATEGORIES OF RECORDS HELD
[Section 14(1)(d)]

Access to Information which is not listed in paragraph 6 herein below must be requested in accordance with the procedures prescribed in section 18 of the Act, on the prescribed form. Copies of the prescribed form (Form A) and a list of the relevant charges and payment method are available from the IRBA. The forms are also published in the Government Gazette and available from the Human Rights Commission.

All of the information on the prescribed form should be provided to the satisfaction of the Information Officer, failing which the process will be delayed until such time that the information is complete.

The time periods prescribed by the Act will not commence until such time as the Information Officer is satisfied that all pertinent information has been furnished to the IRBA by the person who submitted the request.

Readers should note that the inclusion of any subject or category of records should not be taken as an indication that the records in question will be made available on request. In particular, there may be applicable grounds of refusal of such a request, as set out in the Act.

6. INDEX OF RECORDS HELD BY THE IRBA *[Section 14(1)(d)]*

6.1 Executive department

Subjects	Categories of information
Board and board meetings	Particulars of board members
	Agendas
	Attendance register
	Decisions taken
	Minutes of meetings
	Opinions obtained
	Correspondence, memoranda, submissions
Committees of the board and committee	Particulars of committee members

meetings	Agendas
	Attendance register
	Decisions taken
	Minutes of meetings
	Opinions obtained
	Correspondence, memoranda, submissions
Newsletters	IRBA Newsletter
Website	Member search – how to search for RA ¹ s and registered audit firms
	Legal – APA Act, how to lodge a complaint, Policy regarding Postponements of Disciplinary Hearings
	Registration – how to register as an RA or Registered Candidate Auditor (RCA), including application forms
	Education & Training – general information on how to become an RA or RCA including assessment details and regulations
	Inspections– details on various aspects of inspections.
	Auditing Pronouncements – Status and Authority of Auditing Pronouncements, CFAS Due Process Policy, other auditing pronouncements, exposure drafts, meeting dates, illustrative regulatory reports, communiqués and strategy
	Rules Regarding Improper Conduct and Code of Professional Conduct for Registered Auditors (Revised 2014)

¹ Registered auditor/s.

	Reportable Irregularities – Reportable Irregularities Guide (2006), template letters and communiqués
	News – various items of interest including press reports and electronic copies of IRBA News
	Contact details for the directorate
Manual of Information “Guidelines for Registered Auditors issued annually by the IRBA	APA Act
	Changes to the accreditation model and accreditation requirements
	Audit Development Programme
	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	
Annual Reports	Members and secretariat of the IRBA
	Report of the chairman
	Statistics – RAs, trainee accountants
	Reports by committee chairmen
	Audited annual financial statements
Finances of the IRBA	Budgets
	Accounting records
	Management accounts
	Fixed asset register
	Bank account particulars

Administration	Insurance policies
	Lease agreements
	Tax status of IRBA, and returns
	Particulars of suppliers of various services rendered, contracts and licence agreements
Library and archive material	Bound copies of various professional journals
	Theses and dissertations on accounting and auditing related subjects
	Files containing information on other professional accounting bodies
	Files containing information on legislation which 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 history
	A slim volume being a history of the IRBA and published on its 50 th anniversary
Human resources	Personal particulars of individual staff members, salaries and benefits payable, travel claims, disciplinary profile
	HR policies
	Pension Fund rules

6.2 Legal (This includes membership)

Subject	Categories of information
Registered Firms	Registered Auditors
	Contact details
	Correspondence with and about
	Registration numbers
Individual RAs	Firms of which they are partners

	Contact details
	Registration numbers
	Applications for registration
	Correspondence with and about
	Billing information
	Request for appointment as third party
Complaints against RAs	Disciplinary file containing correspondence and documents referred to, transcripts of hearings where applicable
Holding Out	Particulars of instances of persons apparently holding themselves out to be RAs in contravention of section 41 of the APA.
Reportable Irregularities	Particulars of all reportable irregularities reported to the IRBA by RAs in terms of section 45 of the APA and correspondence relating thereto

6.3 Education and Training

Subject	Categories of information
Public Practice Examination (PPE)	Administration - venues and invigilators
	Candidates' Guide to the PPE and the Examinable Pronouncements
	Comments received from providers of recognised programmes
	Candidates marked scripts (retained for a maximum period of 6 months after publication of results)
	Official statistics and press release
	Competency Framework
	Candidates' results (pass/fail)
Recognition and monitoring of programmes that enable admission to the PPE	Recognised Academic Programme
	Recognised Core Assessment Programme

	Recognised Training Programme
	Recognised Education Programme
Training Contracts	Discharged Training Contracts
	Active Training Contracts
	Billing information
Support Programme	General correspondence
	Details of presenters and contact sessions
	Terms of reference

6.4 Inspections

Subject	Categories of information
Individual RAs	Inspection dates
	Inspection results
	Re-review reports
Workshops on inspection and auditing standards	Hand-outs and slides

6.5 Standards

Subject	Categories of information
Auditing pronouncements issued	Status and Authority of Pronouncements and Due Process Policy
	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 Practice Statements
	Guides
	Exposure drafts issued for comment and comment letters received
Ethics pronouncements issued	Rules Regarding Improper Conduct

	Code of Professional Conduct 2013 IESBA Handbook of the Code of Ethics for Professional Accountants
Reportable Irregularities	Reportable Irregularities Guide Template letters

7. CATEGORIES OF RECORDS: AUTOMATIC DISCLOSURE IN TERMS OF SECTION 15 OF THE ACT

Although this section of the Act does not in fact apply to the IRBA, as a 'section (b)(ii)' public body, we nevertheless list the following categories of information which are automatically available from the IRBA, without a person having to request access in terms of the Act:

7.1 Executive

Information	Cost
Manual of Information	Price on application
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

Information	Categories of information
Training Contracts	Discharged Training Contracts
	Active Training Contracts
The Support Programme	General correspondence
	Details of presenters

	Terms of reference
	Administration – venues, travel, accommodation
Research – Education & Training	Open book assessment
	Revision of admission requirements to Audit Development Programme
	FAESA – Future Accounting Education in South Africa

7.3 Education and Training

Information	Cost
Career guidance information	free of charge
Letter of confirmation of completion of Training Contract	free of charge
Letter of confirmation of completion of assessment requirements	free of charge
Certified copy of discharged Training Contract	Price on application
Accreditation Model (Book)	Price on application
Candidates Guide to ADP	free of charge
Previous years' examination papers (up to 2001) excl. suggested solutions	Price on application
Examination question paper, suggested solution and examiners' comments: Booklet as of 2002 PPE	Price on application
Certificates of completion of education and training requirements	Price on application
Competency Framework	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:

8.1 Executive

- 8.1.1 Assistance to members of the public on how to obtain various publications of the Board (i.e. the Annual Report, Manual of Information, IRBA News and the Blue Book).

Manner of access: Requests can be addressed in writing with the relevant payment attached, or obtained directly at the offices of the IRBA or by access to our website.

8.2 Legal

- 8.2.1 Assistance to members of the public with enquiries of a general nature regarding the conduct of an RA, the IRBA's Code of Conduct and Rules Regarding Improper Conduct and how to lodge a complaint.

Manner of access: Enquiries can be addressed in person by appointment, by telephone or in writing, or by access to our website.

- 8.2.2 Assistance to members of the public with enquiries of a general nature regarding the registration status of RAs and RA firms.

Manner of access: Enquiries can be addressed in person by appointment, by telephone or in writing or by access to our website

- 8.2.3 The investigation and prosecution of complaints of improper conduct by RAs.

Manner of access: Any member of the public, an association or an organisation may lodge a complaint against an RA if they feel that the RA is guilty of improper conduct. This must be by way of original affidavit.

8.3 Education and Training

- 8.3.1 Assistance to members of the public with enquiries regarding education, training and examination requirements for registration as an RCA or RA.

Manner of access: Enquiries may be addressed telephonically or in writing, or by access to our web site. If requested, a document setting out the relevant requirements may be obtained from our offices.

- 8.3.2 Assistance to prospective candidates regarding admission requirements and procedures regarding how to enter the ADP.

Manner of access: Enquiries may be addressed telephonically or in writing, or by access to our web site. If requested, a document setting out the relevant requirements may be obtained from our offices.

- 8.3.3 How to obtain assessment results.

Manner of access: Information regarding whether or not a particular RCA passed or failed the ADP assessment conducted by the IRBA may be obtained from our offices.

8.4 IRBA

- 8.4.1 How to obtain previous years' examination paper.

Manner of access: Members of the public can contact the IRBA offices and request a copy of previous examination papers for their use, a cost is charged. Payment must be received before the information is dispatched.

- 8.4.2 How to obtain label list of candidates.

Manner of access: Members of the public can contact the IRBA offices and request a list of candidates that wrote the most recent Public Practice Examination, at a cost charged. Payment must be received before the information is dispatched.

- 8.4.3 How to obtain a certificate of completion of the ADP.

Manner of access: The IRBA has a standard application form that is available at our offices as well as on our web-site. After receipt of the application form and the required fee, a certificate is processed and mailed by a secure mode of dispatch. Applicants should allow at least 3 months for processing and delivery.

8.4.4 How to obtain a confirmation of completion of a Training Contract.

Manner of access: Members of the public may make a written request giving full particulars of the trainee. The information on our records is verified and a standard confirmation letter is issued, at no charge.

8.4.5 How to obtain a copy of the Book the “Recognition Model”.

Manner of access: Requests can be made directly to our offices and the publication is available immediately, at a cost charged. Payment must be received before the publication is dispatched.

8.5 Auditing Pronouncements

8.5.1 Assistance to members of the public with enquiries of a general nature regarding auditing standard, auditor ethics (queries regarding the Code of Professional Conduct) and Reportable Irregularities.

Manner of access: Enquiries can be addressed by email, by telephone or by appointment.

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

The IRBA 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 is assisted in these duties by various statutory committees. Decisions are implemented by a permanent Secretariat.

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

The remedies are by way of an application to Court brought in terms of the laws of the Republic.

11. PAYMENT METHOD

All payment shall be made by deposit in the bank account of the IRBA. The banking details will be provided on application.

No request may be processed unless the request fee where applicable has been paid (Section 22(1)).

FEES FOR RECORDS OF A PUBLIC BODY AS STIPULATED BY THE CURRENT REGULATIONS TO THE ACT

The fee for reproduction, referred to in Section 15(3) of the Act, is as follows:

a)	For every photocopy of an A4-size page or part thereof	R 0-60
b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable form	R 0-40
c)	For a copy in a computer-readable form on - (i) stiffy disc (ii) compact disc	R 5-00 R 40-00
d)	(i) For transcription of visual images, for an A4-Size or part thereof (ii) For a copy of visual images	R 22-00 R 60-00
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	R 12-00 R 17-00
The request fee payable by every requester, other than a personal requester referred to in section 22(1) of the Act		R 35-00

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	R 0-60
b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable form	R 0-40
c)	For a copy in a computer-readable form on - (iii) stiffy disc (iv) compact disc	R 5-00 R 40-00
d)	(i) For transcription of visual images, for an A4-Size or part thereof (ii) For a copy of visual images	R 22-00 R 60-00
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	R 12-00 R 17-00
	To search for the record for disclosure, for each hour or part of an hour, excluding the first hour, reasonably required for such search	R 15-00

The actual postal fee is payable when a copy of a record must be posted to a requester.

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

- Six hours as the hours to be exceeded before a deposit is payable; and
- One third of the access fee is payable as a deposit by the requester.

This Manual will be updated and published annually should any material changes be required.