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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

**2018 ANNUAL RENEWAL**Johannesburg / 11 April 2018The 2018 Individual Annual Return documents, including the Explanatory Memorandum, are now available on the IRBA website for RAs to complete and submit.The Individual Annual Return documents will not be emailed to you. They are only available on the IRBA website.The invoice for your individual annual fees has been emailed to you separately.RAs may, if they so choose, pay their annual fees through the IRBA website. Please see the Explanatory Memorandum for further information in this regard.

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| The deadline for the payment of individual annual fees and the submission of Individual Annual Returns is **31 May 2018**. |

RAs who registered with the IRBA after 1 April 2017 will first need to register on the IRBA website in order to complete and submit their Individual Annual Returns and to pay the annual fee through the IRBA website if they wish to pay in this manner.How to register on the IRBA website:1. Visit the website at [www.irba.co.za](http://www.irba.co.za).
2. On the top menu bar, click on the login icon and select Registered Auditor.
3. This will bring up a login screen. Enter your IRBA individual registration number and email address in the space provided. Leave the password field blank and click on 'retrieve password here'.
4. An email will be sent to you with your password.
5. When you login with your password, the dashboard page will open with your details.
6. You will then be able to change your password if you so wish.

How to complete and submit your Individual Annual Return:1. Login to the IRBA website by clicking on the login icon on the top menu bar and selecting Registered Auditor.
2. Enter your IRBA number, email address and password and click on the 'Login' button. The dashboard page will open with your details.
3. From the three tabs on that page, select the Annual Renewal page.
4. Three options will come up, allowing you to view or print the Explanatory Memorandum, complete and submit the Individual Annual Return and pay the annual fees.
5. You can complete and submit your Individual Annual Return form without paying the annual fees through the website.
6. If you submit your Individual Annual Return form without paying the annual fees, please ensure that the fees are paid before the deadline and proof of payment is sent to invoices@irba.co.za.
7. If you wish to print a copy of your completed Individual Annual Return for your records, you may do so after you have submitted. Click on the 'Annual Renewal' button again, select 'Individual Annual Return form', scroll to the bottom of the page and click on the 'print' button.

If you are linked to a firm registered with the IRBA, your firm would have received an email in January 2018 with the Assurance Work Declaration to complete and submit before the 31 March 2018.The Individual Annual Return is not the same as the Assurance Work Declaration.If your firm has not yet submitted its Assurance Work Declaration, please do so immediately to avoid referral for investigation.**Timeline**

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| **Date** | **Action**  |
| 22 January 2018 | Assurance Work Declaration issued to all firms by email |
| 31 March 2018 | Due date for submission of Assurance Work Declaration |
| 9 April 2018 | Invoices for individual annual fees issued to all RAs by email |
| 11 April 2018 | Individual Annual Return loaded to IRBA website and email sent to all RAs informing them accordingly |
| 31 May 2018 | Due date for payment of annual fees and submission of Individual Annual Returns |

For any enquiries about the above process please contact Registry at registry@irba.co.za or 087-940-8800.Kind regards**Caroline Garbutt****Manager: Registrations*****About the IRBA****The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.* |