

BOARD NOTICE 17 OF 2017



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THE ADOPTION OF INTERNATIONAL QUALITY CONTROL, AUDITING, REVIEW, OTHER ASSURANCE, AND RELATED SERVICES PRONOUNCEMENTS IN TERMS OF THE AUDITING PROFESSION ACT, 26 OF 2005 (THE ACT)

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

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

1. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume I***, ISBN 978-1-60815-318-3.
2. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume II***, ISBN 978-1-60815-318-3.
3. ***Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume III***, ISBN 978-1-60815-318-3.

These publications now replace the following issues: the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2015 Edition Volume I***, ISBN 978-1-60815-250-6; the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2015 Edition Volume II***, ISBN 978-1-60815-250-6; and the ***Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2015 Edition Volume III***, ISBN 978-1-60815-250-6.

References to the IESBA *Code of Ethics for Professional Accountants* must be read in conjunction with the IRBA *Code of Professional Conduct for Registered Auditors* (Revised 2014) (the Code) – which was issued in March 2014 and became effective from 1 April 2014 – including subsequent amendments to the Code which have been issued separately. The Code has additional requirements for registered auditors in South Africa.

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By virtue of adopting the publications listed under 1, 2 and 3 above, the Board deems them to have been prescribed without the publication of the entire books, and hereby communicates their adoption to registered auditors as well as makes them available on the IRBA's website. The Code and subsequent amendments are available on the IRBA website.

For further assistance, enquiries may be directed to standards@irba.co.za.

Mr B P Agulhas
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Independent Regulatory Board for Auditors