

***Call for nominations to serve as on a panel of Subject Matter Experts to support the IRBA's Accreditation Committee (ACCOM)***

The Independent Regulatory Board for Auditors (IRBA) is a statutory body established in terms of Section 3 of the Auditing Profession Act (Act No. 26 of 2005), as amended. As part of its functions, the IRBA considers and decides on any accreditation applications by professional bodies. After its consideration, the IRBA then grants such accreditation either in full or in part, as set out in Section 5(b) and Section 32 (2) of the Act. Accordingly, the IRBA has established the Accreditation Committee (ACCOM) as an ad hoc subcommittee of the Education, Training and Professional Development Committee (EDCOM) to assist the EDCOM in fulfilling this function.

The IRBA calls for nominations for members to serve on a panel of subject matter experts that will support the ACCOM in its evaluation of an application by a professional body seeking accreditation. Members of the panel will be required to evaluate the application for accreditation submitted by the professional body against the required competencies of Registered Auditors, as set out in the IRBA's competency framework and contained within the [Accreditation Model](#). Subject matter experts are required in the following areas:

1. Audit and Assurance (3 Subject Matter Experts are required);
2. Managerial accounting and Finance (1 Subject Matter Expert required); and
3. South African Corporate and Business Law (1 Subject Matter Expert required).

The panel shall undertake its functions in line with the IRBA Code for Board and Committee Members as well as the principles outlined in Section 4 of the IRBA's Accreditation Model. As the IRBA strives to ensure that members of its committees are independent, the panel of subject matter experts requires members who are objective.

Subject matter experts are an integral part of the ACCOM's evaluation process and have an important opportunity to make a meaningful contribution to the auditing profession, in the public interest, at a national level through the generous contribution of their expertise.

In making its decision on who should serve on the panel, the ACCOM and EDCOM shall consider, among others, the following:

- Independence in mind and appearance;

- Skills and experience.
- Qualifications;
- Professional affiliations;
- Race;
- Gender; and
- Geographical representation.

## **Required skills and experience**

### **1. Subject Matter Experts- Audit and Assurance**

Applicants are required to have the relevant skills and experience as set out below:

#### *a) Registered Auditor (RA)*

- Extensive practical experience at a senior level in the performance of independent audits in terms of the Audit Profession Act.
- A good working knowledge of the competencies required of an RA.
- A good working knowledge of the IAASB and IRBA Standards and Codes.

#### *b) ACCA member*

- Extensive practical experience at a senior level in the performance of independent audits locally and/or in other jurisdictions.
- A good working knowledge of the competencies required of an audit partner.
- A good working knowledge of the IAASB Standards and Codes.

#### *c) Senior auditing academic*

- Extensive experience and interest in the education, assessment, curriculum development and/or competency framework evaluation for accountants and auditors, with a specific focus on Auditing and Assurance.

Applicants may also have a combination of the designations and/or requirements above.

### **2. Subject Matter Expert- Managerial Accounting and Finance**

Applicants are required to have the relevant skills and experience as set out below:

- Extensive practical experience in managerial accounting and finance.
- Membership of a relevant professional body would be advantageous.

### **3. Subject Matter Expert- South African Corporate and Business Law**

Applicants are required to have the relevant skills and experience as set out below:

Expertise, experience and interest in the:

- Education;
- Training;
- Assessment;
- Curriculum development and review; and/or
- Competency frameworks evaluation

of/for accountants or auditors with a specific focus on South African corporate and business law.

The panel members' term of office shall come to an end on completion of the project relating to the application for accreditation, as determined by the ACCOM.

Eligible persons who meet the criteria, and who wish to be considered for appointment, are invited to submit their applications by email to:

Nadine Kater  
Director Education and Transformation  
Independent Regulatory Board for Auditors  
E-mail: [nkater@irba.co.za](mailto:nkater@irba.co.za)  
Tel: 087 940 8800

Each application must include:

1. A curriculum vitae detailing the applicant's knowledge, experience and suitability as a panel member, specifically detailing the subject areas in which the applicant has experience, the type of experience and the NQF level to which this experience relates; and
2. A completed nomination form, which can be downloaded from the IRBA website at [www.irba.co.za](http://www.irba.co.za).

After the closing date, applications that meet the criteria set out above will be evaluated by the EDCOM, the committee that will make the final decision.

For any further queries regarding the nomination process, please call or email the department using the abovementioned contact details.

**The closing date for applications is 28 April 2021.**