



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 674

12

August
Augustus

2021

No. 44987

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5845



9 771682 584003

4 4 9 8 7



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
	BOARD NOTICES • RAADSKENNISGEWINGS		
105	Auditing Profession Act (26/2005): Public Comments on Section 48A and 48B	44987	3

BOARD NOTICES • RAADSKENNISGEWINGS**BOARD NOTICE 105 OF 2021****NOTICE OF REQUEST FOR PUBLIC COMMENTS ON**

1) SEARCH AND SEIZURE PROCEDURE GUIDE IN ACCORDANCE WITH SECTIONS 48A AND 48B OF THE AUDITING PROFESSION ACT, ACT 26 OF 2005 AS AMENDED

AND

2) PROCEDURE GUIDE ON THE REFERRAL OF NON-AUDIT COMPLAINTS TO ACCREDITED PROFESSIONAL BODIES IN ACCORDANCE WITH SECTION 48(1A) OF THE AUDITING PROFESSION ACT, ACT 26 OF 2005 AS AMENDED

Comments are requested by 13 September 2021

The Procedure Guides can be downloaded from <https://www.irba.co.za/news-events/apaa-implementation-information> All interested parties are requested to submit their written comments on the procedure guides mentioned above via email to:

1) Search and Seizure Procedure Guide: searchseizurecomment@irba.co.za

2) Referral of Non-Audit Complaints to APB Procedure Guide: referralcomment@irba.co.za

Please submit comments in both a PDF and Word format. Please note that submissions received will be considered and implemented wherever the Board deems it feasible. The Board may, in its sole discretion elect to publish an overview of comments received.

Building 2, Greenstone Hill Office Park, Emerald Boulevard, Modderfontein
PO Box 8237, Greenstone, 1616, Johannesburg, South Africa
Tel 087 940 8800, Fax 087 940 8873, Email board@irba.co.za
Website www.irba.co.za

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065