

## BOARD NOTICE 272 OF 2015



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 E-mail [board@irba.co.za](mailto:board@irba.co.za)  
DocexDX008 Edenvale Internet [www.irba.co.za](http://www.irba.co.za)

**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), that the Independent Regulatory Board for Auditors (the IRBA) 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, 2015 Edition Volume I*, ISBN 978-1-60815-250-6.
2. *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2015 Edition Volume II*, ISBN 978-1-60815-250-6.
3. *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.

These publications now replace the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume I*, ISBN 978-1-60815-185-1; the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume II*, ISBN 978-1-60815-185-1; and the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume III*, ISBN 978-1-60815-185-1.

In these publications 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), which was issued in March 2014 and became effective from 1 April 2014. The IRBA Code has additional requirements for registered auditors in South Africa.

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Established in terms of Act 26 of 2005

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Volume I and II:

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Volume III:

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By virtue of adopting 1, 2 and 3 above, the Board deems the publications to have been prescribed without the publication of the entire books, and hereby communicates the adoption to registered auditors as well as makes them available on the IRBA's website ([www.irba.co.za](http://www.irba.co.za)).

For further assistance, enquiries may be directed to [standards@irba.co.za](mailto:standards@irba.co.za).



**Mr B F Agulhas**  
Chief Executive Officer  
Independent Regulatory Board for Auditors