

BOARD NOTICES RAADSKENNISGEWINGS

BOARD NOTICE 143 OF 2014



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
Docex DX008 Edenvale Internet 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), of the following:

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

1. *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume I, ISBN 978-1-60815-185-1.*
2. *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume II, ISBN 978-1-60815-185-1.*
3. *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume III, ISBN 978-1-60815-185-1.*

These publications now replace the publications known as the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2013 Edition Part I, ISBN 978-1-60815-152-3* and the *Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2013 Edition Part II, ISBN 978-1-60815-152-3*.

References to the IESBA *Code of Ethics for Professional Accountants* in these publications must be read in conjunction with the IRBA *Code of Professional Conduct for Registered Auditors* (Revised 2014) issued in March 2014, effective from 1 April 2014, which has additional requirements for registered auditors in South Africa.

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By virtue of adopting 1, 2 and 3 above, the Board deems the publications to have been prescribed without publication of the entire books, and hereby communicates the adoption to registered auditors as well as making it available on the IRBA's website www.irba.co.za.

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

Mr B P Aguilhas
Chief Executive Officer
Independent Regulatory Board for Auditors