BOARD NOTICES RAADSKENNISGEWINGS

BOARD NOTICE 207 OF 2013



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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"), of the following:

The Independent Regulatory Board for Auditors ("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, 2013 Edition Volume I, ISBN 978-1-60815-152-3.
- 2. Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2013 Edition Volume II, ISBN 978-1-60815-152-3.

These publications now replace and substitute the publications known as the Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements 2012 Edition Part I, ISBN978-1-60815-122-6 and the "Handbook of International Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements" 2012 Edition Part II, ISBN978-1-60815-122-6, which had continued to be adopted, Issued and prescribed by the IRBA. The 2012 Handbooks replaced the 2010 Handbooks previously adopted, Issued and prescribed by Board Notice 154 of 2010 in Government Gazette 33710 of 5 November 2011.

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 issued in July 2010, effective from 1 January 2011, which has additional requirements for registered auditors in South Africa.

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By virtue of adopting 1.1 and 1.2 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.

PDF formats of the 2013 Handbooks may be downloaded from the IRBA's websitewww.lrba.co.za. These handbooks will also be available on CD free of charge on written request to: standards@irba.co.za.

For further assistance, enquiries may be directed to:

The Director: Standards
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Mr B P Agulhas

Chief Executive Officer

Independent Regulatory Board for Auditors