
**ASSURANCE WORK DECLARATION
AND
FIRM RELATED INFORMATION**

FOR THE PERIOD 1 JANUARY 2019 TO 31 DECEMBER 2019

EXPLANATORY MEMORANDUM

31 January 2020

Dear Senior Partner

This document is issued to **all firms** registered with the IRBA.

IMPORTANT INFORMATION:

- If none of the partners in your firm performed any assurance work during the period 1 January 2019 to 31 December 2019, you are still required to complete and return the declaration. **The declaration is required even with a zero declaration for assurance work and assurance fees.**
- You are still required to submit the required firm related information with the zero declaration.
- The requirement for submitting an affidavit, made by the senior partner, has been replaced with an online declaration.
- The process is an online submission process on the IRBA website, and no emails will be accepted as a declaration.

SECTION 1: ASSURANCE WORK DECLARATION

The online declaration of accuracy of information must be completed by the CEO, Senior Partner or equivalent of the firm who is a Registered Auditor.

Risk-based inspections are performed on assurance work performed by firms.

By following a risk-based inspections approach, the IRBA ensures that firms performing high-risk assurance engagements are analysed, categorised and selected for inspection based on inherent and other risk factors identified. By doing so, the IRBA enhances public confidence in the opinions expressed and assurance work performed by RAs.

The accuracy and completeness of the declaration is essential for the calculation of the bi-annual fees.

The IRBA's approach to categorising assurance engagement risk has **not changed** and is detailed below:

High risk audits and related assurance work:

This refers to assurance engagements that are performed by RAs and firms that are required in terms of legislation or regulation. These engagements include but are not limited to:

- Audits required in terms of the Companies Act of 2008 (as amended), of:
 - public companies;
 - state-owned enterprises; and
 - private companies with a public interest score of 350 or more;
 - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled;
 - private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the SARB in terms of the regulations to the Banks Act.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Conduct Authority, of:
 - insurance companies;
 - collective investment schemes;
 - pension and retirement funds;
 - provident funds; and
 - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
 - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
 - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
 - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorney trust accounts).
- Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

Low risk assurance work, being all assurance work not already stated above and including:

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008, as amended.
- Other assurance work.

All assurance work performed and / or invoiced in the specified period must be listed, despite the year-end of the assurance work done or the fact that the assurance work will not be done again in the next year.

Where no assurance work is performed by any of the RAs in the firm, these firms will be classified as non-assurance firms and will therefore not be included in the Inspection process. However, the firm is still required to complete and submit the declaration and firm related information.

In case of a merger or separation of a firm, it is suggested that the firm who is in possession of the file at the time of completion of this declaration should declare the audit and fee.

In the case of a joint assurance engagement, each firm should declare the portion of the engagement fee which was invoiced to the client directly.

If your firm is part of a network but is a separate legal entity, indicate the main network firm, and the fees of the firms linked to the network will be combined in calculating the percentage and invoiced to the separate firms within the network.

Use of the RA designation

We draw to your attention our communication dated 14 October 2019 relating to the use of the registered auditor (RA) designation when signing certain professional reports. The communication can be accessed through this link https://www.irba.co.za/upload/report_files/57.-Use-of-the-RA-designation.pdf.

SECTION 2: THE FEE MODEL

All firms will be billed twice a year based on a percentage of the total assurance work invoiced by the firm, and declared every calendar year by the firm for each RA.

SECTION 3: NEW PROCESS FOR SUBMISSION

A web portal has been designed and implemented for firms to submit the declaration, firm related information and fee details directly on the IRBA website.

Please refer to Section 10 for a step by step guide to uploading the information.

Please use this method in order to declare the fees invoiced per client per RA for the calendar year 1 January to 31 December 2019. The fees are categorised per the above risk-based descriptions of high risk and low risk.

Refer to Section 8 for guidance on the completion of the Excel template.

The information that you submit may be verified as part of the Inspection process.

SECTION 4: IMPACT OF FAILURE TO TIMEOUSLY SUBMIT COMPLETE DOCUMENTS

These documents **MUST** be submitted by **31 March 2020**.

If you submit your documents after this deadline, you will be charged an administration fee for late submission.

If, during an inspection, we find that the amount you have declared is incorrect, you will be billed for the additional amount and may be charged an additional fee for under declaration. In addition, the firm may be referred for investigation for improper conduct.

If you do not submit your documents by the due date you will be referred for investigation for improper conduct.

SECTION 5: WHEN WILL YOU BE BILLED?

Inspection invoices will be sent as follows:

- 1st invoice (equivalent to 50% of the annual fee) on 1 June payable by 31 July;
- 2nd invoice (equivalent to the remaining 50% of the annual fee) on 1 December payable by 31 January of the following year.

SECTION 6: FIRM UPDATE

In terms of Section 43(1) of the Auditing Profession Act, 26 of 2005, firms must notify the IRBA of any change in name, composition or address **not later than 30 days** after the date on which the change takes place.

Firms may update their address and contact details on the IRBA website at any time during the year.

Please email registry@irba.co.za regarding changes in firm name or composition.

If the IRBA is not informed of any changes to a firm's contact details, name or composition, the IRBA will assume that the records in the IRBA database are correct.

SECTION 7: ADDITIONAL MANDATORY FIRM INFORMATION REQUIRED

The following additional mandatory information is required:

Firm Verification

- Firm shareholding / ownership and directors / partner information
- Network firm information
- Local firm leadership: CEO (or equivalent), Quality Leader (or equivalent), Risk Leader (or equivalent)
- Most recent set of Annual Financial Statements of the firm

Please refer to Section 9 for the Frequently Asked Questions.

This information is to be completed as at the current date on which you are compiling the information.

If you have any queries about the **Assurance Work Declaration and billing process, please contact:**

Marius Fourie
Financial Manager
Tel: 087-940-8800
Email: mfourie@irba.co.za

If you have any queries with regards to **client classification, please contact:**

Sadhir Issirinarain
Professional Manager: IFRS and Business Intelligence
Tel: 087-940-8800
Email: sadhir@irba.co.za

If you have any queries about **updating of firm details, please contact:**

Caroline Garbutt
Manager: Registrations
Tel: 087-940-8800
Email: cgarbutt@irba.co.za

If you have any queries about **uploading information to the web portal, please contact:**

Henriëtte Fortuin
Project Manager
Tel: 087-940-8800
Email: hfortuin@irba.co.za

SECTION 8: COMPLETION OF THE EXCEL TEMPLATE FOR FEE INCOME

1. Select the most appropriate classification for each audit.

High Risk assurance and related work (it is compulsory to complete each field)

Column	Details																														
A.	Details of client name																														
B.	Indicate the highest-level South African parent entity within a group of entities audited by the South African firm preparing the declaration.																														
C.	Client's CIPC registration number.																														
D.	<p>High risk audit and assurance category: Please refer to Section 1 for a detailed description of high-risk audits and related services. When classifying clients, please select the most appropriate classification that indicates the primary requirement for the audit or assurance, selecting from top to bottom of this list. For example, a "LIMITED" insurance company, with a Public Interest Score of more than 350, listed on the JSE Ltd, will be classified as a CoA as it is first required to be audited by the Companies Act and thereafter by the FSCA.)</p> <p>Audits required by the following legislation or regulator:</p> <table border="1"> <tbody> <tr> <td>CoA</td><td>Companies Act</td></tr> <tr> <td>FSCA</td><td>Financial Services Conduct Authority</td></tr> <tr> <td>PA</td><td>Prudential Authority</td></tr> <tr> <td>SARB</td><td>South African Reserve Bank</td></tr> <tr> <td>MedS</td><td>Medical Schemes</td></tr> <tr> <td>AG (S4)</td><td>The Auditor-General South Africa – Section 4(3) of the Public Audit Act</td></tr> <tr> <td>AG (CO)</td><td>The Auditor-General South Africa – Contracted Out</td></tr> <tr> <td>ATA</td><td>Legal practitioner trust accounts</td></tr> <tr> <td>EA</td><td>Estate Agents – business and trust</td></tr> <tr> <td>CO-OP</td><td>Cooperatives</td></tr> <tr> <td>NONP</td><td>Non-profit organisations where the turnover is more than R50 million</td></tr> <tr> <td>TER</td><td>All tertiary institutions</td></tr> <tr> <td>STMSA</td><td>Sectional Titles Management Schemes Act</td></tr> <tr> <td>OAW</td><td>Other assurance work</td></tr> <tr> <td>Other</td><td>Other engagements not covered by the above entries</td></tr> </tbody> </table>	CoA	Companies Act	FSCA	Financial Services Conduct Authority	PA	Prudential Authority	SARB	South African Reserve Bank	MedS	Medical Schemes	AG (S4)	The Auditor-General South Africa – Section 4(3) of the Public Audit Act	AG (CO)	The Auditor-General South Africa – Contracted Out	ATA	Legal practitioner trust accounts	EA	Estate Agents – business and trust	CO-OP	Cooperatives	NONP	Non-profit organisations where the turnover is more than R50 million	TER	All tertiary institutions	STMSA	Sectional Titles Management Schemes Act	OAW	Other assurance work	Other	Other engagements not covered by the above entries
CoA	Companies Act																														
FSCA	Financial Services Conduct Authority																														
PA	Prudential Authority																														
SARB	South African Reserve Bank																														
MedS	Medical Schemes																														
AG (S4)	The Auditor-General South Africa – Section 4(3) of the Public Audit Act																														
AG (CO)	The Auditor-General South Africa – Contracted Out																														
ATA	Legal practitioner trust accounts																														
EA	Estate Agents – business and trust																														
CO-OP	Cooperatives																														
NONP	Non-profit organisations where the turnover is more than R50 million																														
TER	All tertiary institutions																														
STMSA	Sectional Titles Management Schemes Act																														
OAW	Other assurance work																														
Other	Other engagements not covered by the above entries																														
E.	<p>Amount Billed The amount reflected should be the total of all the assurance fee invoices billed for the specified period to the specified client. If the invoices relate to different engagements for the same client, these should be listed on separate lines. This should be reported even if the work has not been finalised.</p> <p>Separate engagements include instances of multiple financial year ends, for example, where fees are charged for year 1 and year 2, these should be presented on separate lines. Separate engagements also refer to engagements performed for various entities within a group structure. Each entity should be separately listed where practicable.</p> <p>The amount reflected as the Amount Billed should exclude VAT where applicable and exclude the recovery of any direct expenses.</p>																														
F.	Listed company / Subsidiary of a listed company (SL).																														
G.	<p>Industry: (Please select the most appropriate classification)</p> <table border="1"> <tbody> <tr> <td>Attorneys Trust Accounts</td></tr> <tr> <td>Auditor General South Africa assignments (contracted out)</td></tr> <tr> <td>Auditor General South Africa assignments (Section 4(3))</td></tr> </tbody> </table>	Attorneys Trust Accounts	Auditor General South Africa assignments (contracted out)	Auditor General South Africa assignments (Section 4(3))																											
Attorneys Trust Accounts																															
Auditor General South Africa assignments (contracted out)																															
Auditor General South Africa assignments (Section 4(3))																															

	Body Corporates
	Collective Investment Schemes
	Construction Entities
	Cooperatives
	Credit Ratings Agency
	Estate Agents (business and trust)
	Farming / Agriculture entities
	Financial Institutions (e.g. Bank, and entities required by FAIS)
	Insurance
	Manufacturers / Engineering
	Medical Schemes
	Mining
	Non-profit Organisations
	Other (please specify)
	Property / Investment Entities
	Retailers
	Retirement Funds
	Retirement Fund Managers
	Retirement Fund Administrators
	Schools
	Service Entities (e.g. Transport, Media, Resources, Health)
	Shareblocks
	Stockbrokers
	Tertiary Institutions
	Trade Unions
	Wholesalers
H.	Year / Period end of AFS If applicable, indicate the month and year end for which the audit was done.
I.	Indicate the date of the auditor's report (leave blank if audit report not signed off at time of submitting the Declaration).
J.	The surname and initials of the audit partner responsible for the final audit report (signing partner).
K.	The IRBA registration number of the audit partner
L.	Companies Act Public Interest Score (PIS) for applicable clients
M.	Indicate whether the entity is a Public Interest Entity (PIE) as per Section 290 of the IRBA Code of Professional Conduct for RAs by indicating 'yes' or 'no'
N.	Indicate whether an Engagement Quality Control Review (EQCR) was done by indicating 'yes' or 'no'
O.	Disclose the name of the EQ reviewer.
P.	If applicable, disclose the IRBA registration number of the EQ reviewer
Q.	Indicate whether an ISQC1 monitoring review was done by indicating 'yes' or 'no'.
R.	Indicate whether a joint report was issued by the firm.
S.	<p>The amount reflected should be the total of all the non-audit fee invoices issued for the specified period to the specified audit client. This should be reported even if the work has not been finalised.</p> <p>If more than one audit engagement is being declared, the non-audit fees should be disaggregated based on the time periods for when the work was performed. For example, if two audit opinions were signed and declared for the current declaration, and non-audit fees were billed across both audit engagements, the date of each audit report could be used as an indication of how to split the non-audit work between the two lines of information declared. Non-audit fees should not be duplicated across multiple audit engagements.</p> <p>The amount reflected as the Amount Billed should exclude VAT where applicable and exclude the recovery of any direct expenses.</p>

T.	Indicate the type of opinion issued, as per the ISAs – qualified, unqualified, disclaimer and adverse.
U.	Indicate the year in which the first assurance report was issued by the RA. This should reflect the number of years, for which the RA continuously served as an assurance provider.
V.	Indicate the year in which the first assurance report was issued by the firm. This should reflect the number of years, for which the firm continuously served as an assurance provider.
W.	Indicate for completed audit engagements, the date of the assembly of the final audit file, as per ISA 230.

Low Risk assurance work (it is compulsory to complete each field)

Column	Details															
A.	Details of client name															
B.	Indicate the highest-level South African parent entity within a group of entities audited by the South African firm preparing the declaration.															
C.	Client's CIPC registration number.															
D.	<p>Low risk audit and assurance category: Audit in terms of:</p> <table border="1"> <tr> <td>VolA</td><td>Voluntary audits</td></tr> <tr> <td>IR</td><td>Independent reviews</td></tr> <tr> <td>OAW</td><td>Other assurance work</td></tr> </table>	VolA	Voluntary audits	IR	Independent reviews	OAW	Other assurance work									
VolA	Voluntary audits															
IR	Independent reviews															
OAW	Other assurance work															
E.	<p>Amount Billed The amount reflected should be the total of all the assurance fee invoices billed for the specified period to the specified client. If the invoices relate to different engagements for the same client, these should be listed on separate lines. This should be reported even if the work has not been finalised.</p> <p>Separate engagements include instances of multiple financial year ends, for example, where fees are charged for year 1 and year 2, these should be presented on separate lines. Separate engagements also refer to engagements performed for various entities within a group structure. Each entity should be separately listed where practicable.</p> <p>The amount reflected as the Amount Billed should exclude VAT where applicable and exclude the recovery of any direct expenses.</p>															
F.	Subsidiary of a listed company (SL).															
G.	<p>Industry: (Please select the most appropriate classification)</p> <table border="1"> <tr><td>Construction Entities</td></tr> <tr><td>Cooperatives</td></tr> <tr><td>Farming / Agriculture entities</td></tr> <tr><td>Manufacturers / Engineering</td></tr> <tr><td>Mining</td></tr> <tr><td>Non-profit Organisations</td></tr> <tr><td>Other (please specify)</td></tr> <tr><td>Property / Investment Entities</td></tr> <tr><td>Retailers</td></tr> <tr><td>Schools</td></tr> <tr><td>Service Entities (e.g. Transport, Media, Resources, Health)</td></tr> <tr><td>Shareblocks</td></tr> <tr><td>Stockbrokers</td></tr> <tr><td>Trade Unions</td></tr> <tr><td>Wholesalers</td></tr> </table>	Construction Entities	Cooperatives	Farming / Agriculture entities	Manufacturers / Engineering	Mining	Non-profit Organisations	Other (please specify)	Property / Investment Entities	Retailers	Schools	Service Entities (e.g. Transport, Media, Resources, Health)	Shareblocks	Stockbrokers	Trade Unions	Wholesalers
Construction Entities																
Cooperatives																
Farming / Agriculture entities																
Manufacturers / Engineering																
Mining																
Non-profit Organisations																
Other (please specify)																
Property / Investment Entities																
Retailers																
Schools																
Service Entities (e.g. Transport, Media, Resources, Health)																
Shareblocks																
Stockbrokers																
Trade Unions																
Wholesalers																

H.	Year / Period end of AFS If applicable, indicate the month and year end for which the audit was done.
I.	Indicate the date of the auditor's report (leave blank if audit report not signed off at time of submitting the Declaration).
J.	The surname and initials of the audit partner responsible for the final audit report (signing partner).
K.	The IRBA registration number of the audit partner.
L.	Companies Act Public Interest Score (PIS) for applicable clients
M.	Indicate whether the entity is a Public Interest Entity (PIE) as per Section 290 of the IRBA Code of Professional Conduct for RAs by indicating 'yes' or 'no'
N.	Indicate whether an Engagement Quality Control Review (EQCR) was done by indicating 'yes' or 'no'.
O.	Disclose the name of the EQ reviewer. .
P.	If applicable, disclose the IRBA registration number of the EQ reviewer
Q.	Indicate whether an ISQC1 monitoring review was done by indicating 'yes' or 'no'.
R.	Indicate whether a joint report was issued by the firm.
S.	<p>The amount reflected should be the total of all the non-audit fee invoices issued for the specified period to the specified audit client. This should be reported even if the work has not been finalised.</p> <p>If more than one audit engagement is being declared, the non-audit fees should be disaggregated based on the time periods for when the work was performed. For example, if two audit opinions were signed and declared for the current declaration and non-audit fees were billed across both audit engagements, the date of each audit report could be used as an indication of how to split the non-audit work between the two lines of information declared. Non-audit fees should not be duplicated across multiple audit engagements.</p> <p>The amount reflected as the Amount Billed should exclude VAT where applicable and exclude the recovery of any direct expenses.</p>
T.	Indicate the type of opinion issued, as per the ISAs – qualified, unqualified, disclaimer and adverse.
U.	Indicate the year in which the first assurance report was issued by the RA. This should reflect the number of years, for which the RA continuously served as an assurance provider.
V.	Indicate the year in which the first assurance report was issued by the firm. This should reflect the number of years, for which the firm continuously served as an assurance provider.
W.	Indicate for completed audit engagements, the date of the assembly of the final audit file, as per ISA 230.

SECTION 9: FREQUENTLY ASKED QUESTIONS

1. What is an Engagement Quality Review (EQCR)?

ISQC1 requires that the EQCR process be mandatory for audits of financial statements of listed entities and other engagements, if any, for which the firm has determined that such a review is required.

2. What is a monitoring review?

ISQC1 requires firms to establish a monitoring process designed to provide reasonable assurance that the policies and procedures relating to the system of quality control are relevant, adequate and operating effectively.

3. What is a Public Interest Entity (PIE)?

Audit firms are required to determine whether an entity is a PIE as per Section 290 of the IRBA Code of Professional Conduct. These entities must be flagged as such in the Declaration.

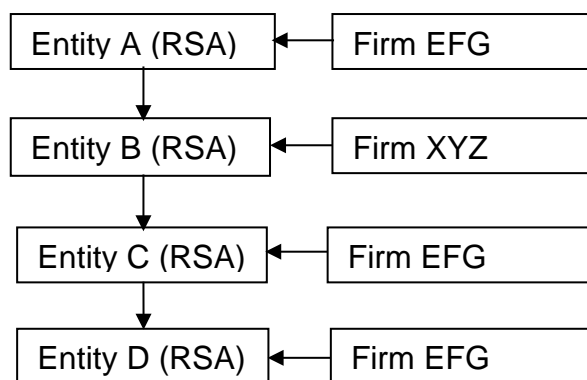
4. How should information be provided for group engagements?

If the invoiced fees relate to different engagements for the same group of entities, these entities which are audited by the South African firm preparing the declaration should be listed separately in the declaration. Furthermore, the signing engagement partner responsible for the respective engagement/s must be disclosed in the column titled “Registered Auditor” in the declaration.

In these situations, the highest level South African parent entity within the group of entities that is audited by the South African firm preparing the declaration must also be disclosed for each of the separately listed entities. Please see the illustrative example below:

Example:

Entity A is registered under the Companies Act of South Africa and has the following group structure:



Entity A controls Entity B. Entity B controls Entity C, which in turn controls Entity D. Entities A, B, C and D are all registered in South Africa. All these entities meet the criteria to be classified as high risk.

Firm EFG:

Firm EFG audits Entity A, C and D. Firm EFG must separately list these entities on its firm fee declaration, with all columns completed per the template.

Firm EFG must also disclose, on the declaration, Entity A as the “highest level SA parent entity audited by the SA firm” for each of the entities in the group audited by the firm, i.e. Entities A, C and D.

Firm XYZ

Firm XYZ audits Entity B. Firm XYZ must declare assurance fees charged to Entity B with all columns completed per the template.

Firm XYZ is not required to disclose any additional information in the column “highest level SA parent entity audited by the SA firm” as Firm XYZ does not audit any other entities within the group.

5. What are non-audit fees?

Non-audit fees include fees that have been invoiced to the client for non-audit services. Examples include assistance with regulatory returns, client contractual requirements and advisory services.

The total rand value of non-audit fees billed to an audit client, by engagement, within the calendar year covered by the declaration should be disclosed. The amounts declared should exclude VAT and the recovery of any direct expenses.

The information is required for audit engagements only. Please exclude engagement fees which are required by law or regulation ("statutory non-audit fees"). Such engagements would include assurance over regulatory returns and interim reviews amongst others.

6. What is the date of first assurance report issued by the registered auditor (RA)?

This is the date on which the first assurance report was issued by the individual RA. This should reflect the number of years, by engagement, for which the RA continuously served as an assurance provider.

Ideally the year of appointment should be stated. In most cases this would align with the financial year-end for which the auditor was appointed. However, there could be a material gap between the financial year end and the date of appointment. This would occur where a firm has engaged with the client to provide assurance services after multiple financial year ends have passed. For such cases, it is advisable to follow the principles of the Audit Tenure Rule, i.e. *"The registered auditor will have to be diligent and use his/her professional judgment. Information on the appointment and changes in auditors can be obtained from the Companies and Intellectual Property Commission (CIPC) or company secretarial records. The audit tenure should reflect the number of years the audit firm / sole practitioner continuously served as auditor."*

7. What does the date of first assurance report of the firm refer to?

This is the date on which the first assurance report was issued by the firm. This should reflect the number of years, by engagement, for which the firm continuously served as an assurance provider.

The principles underpinning this information should be the same as that for the audit tenure rule. For more guidance, reference can be made to the IRBA communique dated 4 December 2015, and Section 90 of the Companies Act.

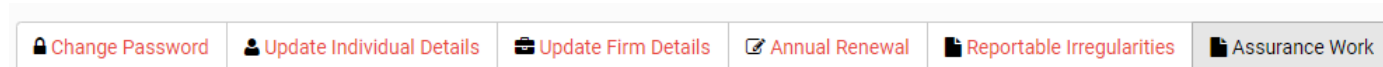
Ideally the year of appointment should be stated. In most cases this would align with the financial year-end for which the auditor was appointed. However, there could be a material gap between the financial year end and the date of appointment. This would occur where a firm has engaged with the client to provide assurance services after multiple financial year ends have passed. For such cases, it is advisable to follow the principles of the Audit Tenure Rule, i.e. *"The registered auditor will have to be diligent and use his/her professional judgment. Information on the appointment and changes in auditors can be obtained from the Companies and Intellectual Property Commission (CIPC) or company secretarial records. The audit tenure should reflect the number of years the audit firm/sole practitioner continuously served as auditor."*

8. What is the date of assembly of the final audit file?

For completed audit engagements, the date of the assembly of the final audit file is the date as per ISA 230, paragraphs 14 to 16.

SECTION 10: STEP BY STEP GUIDE TO ONLINE COMPLETION AND SUBMISSION

1. Login to the IRBA website by clicking on the login icon on the top menu bar and selecting Registered Auditor.
2. Enter your IRBA number, email address and password and click on the 'Login' button. The dashboard page will open with your details.
3. From the tabs on the landing page, select the Assurance Work page.



4. Two options will display.

- a. Firm Assurance Work - here you can view the firm returns already saved, submitted and processed. The explanatory memo is available to download.

Home
Registered Auditor

Assurance Work

Download Explanatory Memo
Logout

+ Assurance Work: Submitted

+ Assurance Work: Saved (not yet submitted)

+ Assurance Work: Submitted and awaiting processing

Go to my Dashboard
Capture Assurance Work

- b. Capture Assurance Work – here you can capture the audits performed by the firm for the relevant period.

Capture Assurance Work
Logout

High Risk
Low Risk
Staff Complement
Firm Verification
Declaration

Capture Assurance Work — High Risk

Required information of client list for all assurance work done for the purpose to calculate the Inspection fee per Firm

PERIOD TO BE REPORTED: 1 JANUARY 2019 TO 31 DECEMBER 2019

+ Breakdown of Assurance Work Details (High Risk)

+ Assurance Work

Go to my Assurance Work
Add New Record
Upload Excel List
Download Excel Template

5. The High Risk tab will allow you to capture high risk audits.
 - a. The Assurance Work Details button will display a breakdown of all audits captured here.

Breakdown of Assurance Work Details (High Risk)

Firm IRBA Number
900000

Firm Name
IRBA

Number of Registered Auditors
0

Number of High Risk Audits
0

Total Number Of Listed Companies
0

Total Number Of Subsidiary of Listed Companies
0

Public Interest Entities
0

Total Fee Income
0.00

- b. The Assurance Work button will show no records, or all audits already captured and will allow you to Edit the information, if required (prior to submission).

Assurance Work

Client Name	Group Structure Highest level SA parent entity, audited by the SA firm	Client CIPC Registration Number	Type of Audit / Assurance Work Refer to Note 2 D of Explanatory Memo	Amount Billed	Listed / (L / SL) Options
Showing 0 to 0 of 0 entries					

Go to my Assurance Work

Add New Record

Upload Excel List

[Download Excel Template](#)

- c. You can capture manual record(s) for high and low audits. The manual record contains the same fields as the Excel template.

Capture Assurance Work - Add New Manual Record

Assurance Work Details (High RISK)

Firm IRBA Number

900000

Firm Name

IRBA

Client Name

Group Structure Highest level SA parent entity, audited by the SA firm

Client CIPC Registration Number

Type of Audit / Assurance Work Refer to Note 2 D of Explanatory Memo

Please select...

Amount Billed

R

Listed / Subsidiary of listed Company (L / SL)

Please select...

Industry Refer to Note 2 G of the Explanatory memo

Please select...

- d. To complete the audit records on the Excel spreadsheet, click on the Excel List button to download the template. The information for each audit record will be validated after the spreadsheet has been imported and any exceptions will be displayed on the screen. Any errors will need to be cleared before the spreadsheet can be saved successfully.

Capture Assurance Work

[Logout](#)
[High Risk](#)
[Low Risk](#)
[Staff Complement](#)
[Firm Verification](#)
[Declaration](#)

Capture Assurance Work — Low Risk

Required information of client list for all assurance work done for the purpose to calculate the Inspection fee per Firm

PERIOD TO BE REPORTED: 1 JANUARY 2019 TO 31 DECEMBER 2019

+ Breakdown of Assurance Work Details (Low Risk)

+ Assurance Work

[Add New Record](#)
[Upload Excel List](#)
[Download Excel Template](#)

6. On the Staff Complement tab firms are required to capture the demographic information for all staff members employed at the firm.

[High Risk](#)
[Low Risk](#)
[Staff Complement](#)
[Firm Verification](#)
[Declaration](#)

FIRM VERIFICATION FOR YEAR: 2020

Staff Complement

Firm IRBA Number	900000
Firm Name	IRBA

Section	Total Staff	Black	Canadian	Chinese	Coloured	Indian	White	Age (20 - 29)	Age (30 - 39)
1st Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
2nd Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
3rd Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
4th Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
5th Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Administrative staff	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Partners / Directors	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Professionally qualified staff – CA's	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Professionally qualified staff – other qualifications	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Registered Candidate Auditors	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty

- a. In each field, capture the information and click on the blue tick sign to save it.

High Risk

Low Risk

Staff Complement

Firm Verification

Declaration

FIRM VERIFICATION FOR YEAR: 2020

Staff Complement

Firm IRBA Number 900000

Firm Name IRBA

Section	Total Staff	Black	Canadian	Chinese	Coloured	Indian	White	Age (20 - 29)	Age (30 - 39)
1st Year	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
2nd Year	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty

7. Firms are required to verify firm details and upload relevant documents (only PDF documents) on the Firm Verification tab. The Add New button will allow you to upload relevant supporting documents.

High Risk

Low Risk

Staff Complement

Firm Verification

Declaration

FIRM VERIFICATION FOR YEAR: 2020

Assurance Work Details — File Uploads

Firm IRBA Number 900000

Firm Name IRBA

Files

Add New

File Name	Document Type	File Upload	Options
No data available in table			

Showing 0 to 0 of 0 entries

8. The Declaration tab will display a summary of all audit information captured. To submit the firm assurance work declaration and firm related information, tick the confirmation sentence to confirm that all information is correct and click on the green Submit button.

Assurance Work — Declaration

Firm Name

IRBA

Firm IRBA Number

900000

IRBA Network Firm Number
(if part of a network and / or if a different firm should be billed)

* Compiler's full name and surname

Name

* Compiler's contact number

087 940 8800

* Compiler's email address

name@irba.co.za

☒ * I confirm that the information provided in this declaration is true and correct in every detail, to the best of my knowledge and ability.

High Risk: Number of Registered Auditors

0

Low Risk: Number of Registered Auditors

0

High Risk: Total fee income

R 0.00

Save

Submit

a. A confirmation message will display to confirm submission.

High Risk

Low Risk

Staff Complement

Firm Verification

Declaration

Assurance Work — Declaration

Details submitted successfully and awaiting to be processed.

My Assurance Work

Back to Dashboard