



INDEPENDENT REGULATORY BOARD FOR AUDITORS

**CERTIFICATE OF AUTHORITY TO CONDUCT A SEARCH AND SEIZURE
ISSUED IN TERMS OF SECTION 48A(2) OF THE AUDITING PROFESSION ACT 26 OF
2005,
AS AMENDED BY ACT 2 OF 2015 AND ACT 5 OF 2021 [THE ACT]**

This certificate authorises

_____, with ID number

_____ (authorised person), to:

a) Enter, in terms of Section 48A(1) of the Act, the premises that are located at:

(premises), with the consent of the person apparently in charge of the premises;

b) For the purpose of searching for and seizing any documentation, items and/or information that is considered relevant to an investigation of improper conduct against:

_____ in relation to:

c) Exercise any powers contemplated in Section 48A(7)(a-c) and (8) of the Act while performing a search and seizure;

d) Question, in terms of Section 48A(10), any person found at the premises on any issue relating to the investigation and/or search and seizure; and

e) In the event of the person apparently in charge of the premises refusing to consent to the search and seizure, to approach the IRBA Legal Department for the purpose of initiating appropriate processes to obtain a warrant of search and seizure, as contemplated in Section 48B of the Act.

CHAIRPERSON OF THE IRBA INVESTIGATING COMMITTEE

DATE: _____