

FIRM REGISTRATION

Application for registration as a firm is made on [Form 2](#). This form is available on our website and should be printed, completed, signed and emailed to us at registry@irba.co.za.

If you wish to register a new firm, we require the following documentation together with your completed Form 2:

- A business plan (practice plan);
- A Quality (ISQC) Manual of the practice you intend to start; and
- The name and Registered Auditor (RA) number of the RA identified as the firm's Quality Reviewer. In this regard, please also furnish the IRBA with the agreements entered into with the Quality Reviewer.
- Confirmation of firm ownership as follows:
 - If the firm you wish to register is an incorporated company, we require a copy of
 - the shareholders register or share certificates to confirm the shareholders in the firm; and
 - the latest CIPC report confirming the directors of the firm.
 - If the firm you wish to register is a partnership, we require a copy of the partnership agreement or equivalent confirming the partners in the firm.

The above requirements apply whether you are applying for a new firm together with your application for individual registration as an RA, or whether you are an existing RA applying to register a new firm.

This requirement also applies when you are re-registering a previously registered firm where the above documents were not submitted on the previous registration of the firm, or when converting existing firms from non-assurance to assurance.

Application for firm registration may not be made through the website.

If you wish to register a firm that has one or more branches, other than the head office of the firm, you will need to complete a [Form 2A](#) for each branch, in addition to completing the [Form 2](#).

The following documents are available on the website through the following links:

[Click here for Form 2](#)

[Click here for Form 2A](#)

If you need any assistance completing the forms, please contact the Manager: Registrations, Caroline Garbutt, at registry@irba.co.za or 087-940-8800.