

## FORM 1

## INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

## APPLICATION BY AN INDIVIDUAL TO THE REGISTER OF REGISTERED AUDITORS

(For application in terms of Section 37(1) and Section 40(2))

I hereby apply to be registered as an auditor and I submit the following information in support of my application:

1. Name in full: (please use block letters)
  - (a) Title: \_\_\_\_\_
  - (b) Surname (and Maiden name if applicable): \_\_\_\_\_
  - (c) Forename(s) as per ID: \_\_\_\_\_
  - (d) Nickname: \_\_\_\_\_
  
2. Addresses: **(Please circle the → next to the address where you would like to receive your individual correspondence. Please complete all the address details.)**
  - (a) Your physical address: \_\_\_\_\_  
\_\_\_\_\_
  - (b) Your postal address: \_\_\_\_\_  
\_\_\_\_\_
  - (c) Your firm's postal address: \_\_\_\_\_  
\_\_\_\_\_
  - (d) Your firm's docex address (if applicable): \_\_\_\_\_
  
3. Telephone number: (\_\_\_\_\_) \_\_\_\_\_ Fax number: (\_\_\_\_\_) \_\_\_\_\_  
Cell number: (\_\_\_\_\_) \_\_\_\_\_ E-mail address: \_\_\_\_\_
  
4. Identity number: \_\_\_\_\_ Ethnic group \* \_\_\_\_\_  
**(Please attach a copy of the front page of your Identity Document)**
  
5. I was registered as a trainee accountant with the Board from \_\_\_\_\_ to \_\_\_\_\_  
per registration number \_\_\_\_\_.  
**(Please attach a copy of SAICA's confirmation of discharge of training contract letter)**
  
6. I passed the Public Practice Examination in (month) \_\_\_\_\_ (year) \_\_\_\_\_  
If you have been granted exemption through an accredited professional body, please contact Registry for further assistance.  
**OR**  
I successfully completed the IRBA's Audit Development Programme in (month) \_\_\_\_\_ (year) \_\_\_\_\_
  
7. If it has been more than three years since you passed the Public Practice Examination (date of writing), or successfully completed the Audit Development Programme, or completed your training contract in public practice, or since you were last registered with the IRBA, whichever is the later date, then your application, for purposes of section 37(2)(d), must be accompanied by:
  - 7.1 an up to date CV detailing your professional history;
  - 7.2 evidence of CPD undertaken for the past three years;
  - 7.3 a short explanation of why registration is required.

If you are joining an existing firm, please also submit a letter from the Senior Partner or equivalent of the firm confirming your position and your audit proficiency.

Your application will be assessed to determine whether a proficiency assessment is required.

If you are requested to attend an interview, an additional fee of R1,480 in respect of the year ending 31 March 2018 is applicable.

### **ANSWER "YES" OR "NO" TO QUESTIONS 8 TO 14 INCLUSIVE**

8. Are you resident in the Republic of South Africa? \_\_\_\_\_
9. Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office? If yes, please provide details on a separate page. \_\_\_\_\_
10. Have you at any time been convicted, whether in the Republic or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Prevention and Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty? If yes, please provide details on a separate page. \_\_\_\_\_
11. Are you for the time being declared by a competent court to be of unsound mind or unable to manage your own affairs? If yes, please provide details on a separate page. \_\_\_\_\_
12. Are you an unrehabilitated insolvent, have you entered into a compromise with your creditors, or have you been provisionally sequestrated? If yes, please provide details on a separate page. \_\_\_\_\_
13. Are you a member of a professional body? \_\_\_\_\_
- 13.1 If you answered yes to question 13, please state the name of body and your membership number: \_\_\_\_\_
- \_\_\_\_\_
- 13.2 If you answered no to question 13, have you made arrangements for your continued professional development? If so, please provide details on a separate page. \_\_\_\_\_
14. Have you previously been registered as an auditor with the IRBA or its predecessor body? \_\_\_\_\_
- If yes, what was the reason for the termination of your registration? \_\_\_\_\_
- \_\_\_\_\_

(If termination was as a result of disciplinary action by the IRBA's Disciplinary Committee, please provide on a separate page cogent and comprehensive reasons as to why you should be re-registered, with specific reference to any changes in circumstance since date of termination.)

### **PUBLIC PRACTICE INFORMATION**

15. Are you in public practice or do you intend to be in public practice within the next 12 months? \_\_\_\_\_
16. Do you intend performing assurance work? \_\_\_\_\_

Please note the following with regard to public practice:

- To assist you in answering the above questions, a document titled "Definitions of public practice, professional services and assurance" can be found in the Registry section of the IRBA website at [www.irba.co.za](http://www.irba.co.za).
- If you are an employee who earns a salary, you are not in public practice.
- **All assurance work must be performed through a firm, even if you intend practising as a sole proprietor.**
- **If you are registering as an employee of an existing firm and you intend performing assurance work, please provide a letter from the firm confirming that they are aware you are registering as an assurance Registered Auditor.**

### **TAX PRACTITIONER INFORMATION**

17. Are you registered with SARS as a tax practitioner? \_\_\_\_\_
18. If you answered yes to question 18, please provide the following information:  
Tax practitioner number: \_\_\_\_\_ Personal income tax reference number: \_\_\_\_\_
19. If you answered yes to question 18, do you wish to be recognised as a tax practitioner with the IRBA as your Recognised Controlling Body in terms of Section 240A of the Tax Administration Act, 2011? \_\_\_\_\_
20. If you answered no to question 20, please provide the name of your Recognised Controlling Body? \_\_\_\_\_

I certify that the above information is true and correct in every detail, and I undertake to comply with the Code of Professional Conduct, as published from time to time, by the IRBA, as well as the CPD policy of the IRBA as published, with amendments, if any.\*\*

I attach proof of payment in the amount of **R 8,750** in respect of the year ending **31 March 2018**.

The IRBA's banking details are:

Bank: Standard Bank  
 Branch: Eastgate  
 Branch Code: 018505  
 Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

\_\_\_\_\_

Date

\_\_\_\_\_

Signature of applicant

\* This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.

\*\* The IRBA's Code of Professional Conduct and CPD policy are available on our website at [www.irba.co.za](http://www.irba.co.za).

You may email us your application form and supporting documentation to [registry@irba.co.za](mailto:registry@irba.co.za), but please also post the original documents to P O Box 8237, Greenstone, 1616.

FOR IRBA USE ONLY		
	Date	Signature
Registrations Manager approval and letter signed		