

**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 a Registered Auditor and I submit the following information in support of my application:

1. NAME IN FULL:

(a)	Title:	
(b)	Surname (and Maiden name if applicable):	
(c)	Forename(s) as per ID:	

2. ADDRESSES:

(a)	Your physical address:	
(b)	Your postal address:	

3. CONTACT DETAILS:

(a)	Telephone number:	
(b)	Cell number:	
(c)	Fax number:	
(d)	Email address 1	
(e)	Email address 2:	

4. PERSONAL INFORMATION:

(a)	Identity Number: (Please attach a copy of the front page of your Identity Document)	
(b)	Ethnic Group: (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.)	
(c)	Are you disabled? (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa?)	

5. **TRAINING DETAILS:**

(a)	Dates registered as a trainee accountant with the Board:	From:	To:
(b)	Registration number:		

Please attach a copy of SAICA's confirmation of discharge of training contract letter.

6. **QUALIFICATION DETAILS:**

Passed the Public Practice Examination (PPE)	Month:	Year:
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OR

Completed IRBA's Audit Development Programme (ADP)	Month:	Year:
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If you have been granted exemption through an accredited professional body, please contact Registry for further assistance.

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 or the Auditor-General, please also submit a letter from the Senior Partner or CEO or equivalent of the firm confirming your role within the firm 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 **R1,730.00** in respect of the year ending **31 March 2020** is applicable.

8. **RESIDENCE:**

Are you resident in the Republic of South Africa?	
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9. **PROFESSIONAL BODY MEMBERSHIP:**

(a)	Are you a member of a professional body?	
(b)	If yes, please provide name of body and membership number:	
(c)	If no, have you made arrangements for your continued professional developments? If so, provide details on a separate page.	

10. **PREVIOUS REGISTRATION:**

Have you ever previously been registered as an auditor with the IRBA or its predecessor body?	
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If termination was as a result of disciplinary action by the IRBA's Disciplinary Committee, 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.

11. FIT AND PROPER:

Answer Yes or No to the following questions.

If the answer to any of the questions is yes, provide details on a separate page.

Financial Integrity	
11.1	Are you an unrehabilitated insolvent, have you entered into a compromise with creditors, are you under debt review, or have you been provisionally sequestered?
11.2	Have you ever failed, or are you failing to, manage any financial obligations (including debts) satisfactorily, including civil judgements or pending proceedings which may lead to such a judgement in respect of any unpaid debt?
Civil Liability	
11.3	Have you ever accepted civil liability for, or been the subject of a civil judgement in respect of theft, fraud, forgery, uttering a forged document, perjury, misrepresentation or dishonesty under any law?
Good Character	
11.4	Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office?
11.5	Have you, at any time been convicted, whether in the South Africa or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty?
11.6	Have you at any time been convicted, whether in South Africa or elsewhere, of any other criminal offence?
11.7	Are you for the time being declared by a competent court to be of unsound mind or unable to manage your own affairs?
11.8	Have you ever been found guilty of unprofessional conduct by any statutory entity or professional or regulatory body?
11.9	Have you ever been refused registration or membership of any professional or statutory body, or had that registration or membership revoked, withdrawn or terminated by that professional or statutory body?
11.10	Have you ever been dismissed from any office (other than as auditor) or employment, or requested to resign from any office, employment or firm?
11.11	Have you ever been involved, as a director or member of senior management of a business that has been placed under statutory management or curatorship, in business rescue or in liquidation while you were connected with that organisation, or within one year of that connection?
11.12	Have you ever been disqualified from being a director of a company or from acting in the management or conduct of the affairs of any company?
11.13	Have you, or a business with which you have been involved in the capacity of director or member of senior management, ever been the subject of frequent or material preventative, remedial or enforcement actions by any regulatory authority?

12. PUBLIC PRACTICE INFORMATION:

(a)	Are you in public practice?
(b)	Do you intend performing assurance work within the next 12 months?
(c)	If the answer to (b) above is yes, is any of the assurance work you intend performing classified as high risk?

Please note the following with regard to public practice:

- 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.
- 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.

13. TAX PRACTITIONER:

If you wish to be recognised as a tax practitioner with the IRBA as your Recognised Controlling Body, please submit a completed Form 4 together with the required proof of payment of the tax practitioner application fee as specified on Form 4.

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 of the registration fee in the amount of **R10,210.00** in respect of the year ending **31 March 2020**.

I understand that I will be invoiced for annual renewal fees on an annual basis with effect from 1 April 2020.

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.

If you withdraw or cancel your application for registration, you will be refunded the registration fee less a 15% administration fee on submission of proof of your banking details to registry@irba.co.za.

Date

Signature of applicant

** The IRBA’s Code of Professional Conduct and CPD policy are available on our website at www.irba.co.za.

Please email your application form and supporting documentation to registry@irba.co.za.

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

