

FORM 6

INDEPENDENT REGULATORY BOARD FOR AUDITORS (Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL REGISTERED AUDITOR TO CHANGE FROM A NON-ASSURANCE TO AN ASSURANCE REGISTRATION STATUS

I, a Registered Auditor, hereby request to change my registration status from non-assurance to assurance:

1. PERSONAL DETAILS

| Surname: | |
|--------------------------------------|--|
| Forename(s): | |
| IRBA individual registration number: | |

2. ASSURANCE CATEGORY

| Do you intend performing high risk (category A) assurance work? | |
|---|--|
| | |

3. FIRM DETAILS

You must be linked to a firm registered with the IRBA in order to perform assurance work.

3.1 If you are currently linked to a firm registered with the IRBA, please provide the following details:

| Name of firm: | |
|---|--|
| IRBA practice number: | |
| Role in firm (ie. partner, director, senior partner, CEO, Risk Leader, Quality Leader, employee): | |

- 3.2 If you are intending to join a firm registered with the IRBA, please submit a completed **Form 1A** with this application.
- 3.3 If you are intending to register a new firm with the IRBA, please submit a completed **Form 2** with this application.

4. SUPPORTING DOCUMENTS

If it has been more than three years:

- since you were last assurance; or
- since you were registered with the IRBA as non-assurance,

you will need to submit the following documents with your application:

- A brief CV detailing your professional history;
- Evidence of CPD undertaken for the past three years;
- A letter motivating why you now seek assurance registration;
- If you are a <u>partner</u> or <u>shareholder and director</u> in a firm, a letter from the Senior Partner, CEO or equivalent of the firm confirming your position in the firm and your audit proficiency; and
- If you are an <u>employee</u> in a firm, a letter from the Senior Partner, CEO or equivalent confirming your position in the firm, your audit proficiency and that they are aware you are applying to change your status to assurance.

In these scenarios, your application will be assessed and you may be required to go through an interview with the IRBA's Proficiency Assessment Panel.

If you are requested to attend an interview, a fee of <u>R1,730.00</u> is payable for the year ending 31 March 2020.

I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT IN EVERY DETAIL.

Date

Signature of applicant

Please submit your completed form to registry@irba.co.za.

| FOR IRBA USE ONLY | | |
|--------------------------------|------|-----------|
| | Date | Signature |
| Registrations Manager approval | | |