

FORM 1

INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL TO THE ENTERED INTO 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 as per ID (and Maiden name if applicable):	
(c)	Forename(s) as per ID:	

2. ADDRESSES:

(a)	Your physical address:	
(b)	Your postal address:	
(c)	Physical area of practice (if in practice) (Required in order for you to accurately reflect on the IRBA website in the area in which you practice)	

3. CONTACT DETAILS:

(a)	Telephone number:	
(b)	Cell number:	
(c)	Primary email address:	
(d)	Secondary email address (this will be used only if we cannot contact you on your primary email address)	

4. PERSONAL INFORMATION:

(a)	Identity Number: (Please attach a copy of the front page of your Identity Document or Card)	
(b)	Passport Number, only if no South African ID Number: (Please attach a copy of the relevant page of your passport)	

(c)	Race: (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.)	
(d)	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 the accredited professional body's confirmation of the discharge of your training contract.

6. **QUALIFICATION DETAILS:**

Tertiary Qualifications	University	Date completed

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

OR

Completed IRBA's Audit Development Programme (ADP)	Month:	Year:
--	--------	-------

If you are applying for registration and you are registered with an accredited professional body through a reciprocity agreement with a foreign professional body, please contact Registry for further assistance.

7. If it has been more than three years since you were last registered with the IRBA as an assurance RA, successfully completed the ADP, passed the Public Practice Examination (date of writing), or completed your training contract in public practice (for applicants who wrote the PPE), whichever is the later date, then your application, for purposes of section 37(2)(d), must be accompanied by:

- 7.1 a comprehensive up to date CV detailing your professional history with specific focus on your assurance roles and responsibilities;
- 7.2 completed CPD for the past three years, including the current year and your most current assurance CPD, according to your accredited professional body's CPD method;
- 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 or Auditor-General confirming your role within the firm and your audit proficiency. Please include details as to how audit proficiency was assessed.

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

If you are requested to attend a proficiency interview, an additional fee, as prescribed by the IRBA for the relevant period, will be applicable.

8. **RESIDENCE:**

Are you resident in the Republic of South Africa?	
---	--

Please note that residence in South Africa is a requirement for registration and continued registration with the IRBA.

9. **PROFESSIONAL BODY MEMBERSHIP:**

(a)	Are you a member of a professional body accredited by the IRBA?	
(b)	If yes, please provide name of body and membership number (Please attach proof of good standing with the professional body accredited by IRBA)	

Please note that membership of a professional body accredited by the IRBA is required for registration and continued registration with the IRBA. The only professional bodies currently accredited by the IRBA are the South African Institute of Chartered Accountants (SAICA) and the Association of Chartered Certified Accountants (ACCA).

10. **PREVIOUS REGISTRATION:**

Have you ever previously been registered as an auditor with the IRBA or its predecessor body?	
---	--

If termination was as a result of disciplinary action by the IRBA's Disciplinary Committee, provide on a separate page 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	Are you currently under investigation by any local or foreign statutory entity or regulatory body, including IRBA?	
11.10	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?	
11.11	Have you ever been dismissed from any office (other than as auditor) or employment, or requested to resign from any office, employment or firm?	
11.12	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?	
11.13	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?	
11.14	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?	

PLEASE NOTE THAT A VALID POLICE CLEARANCE CERTIFICATE MUST BE SUBMITTED WITH YOUR APPLICATION.

12. PUBLIC PRACTICE INFORMATION:

(a)	Are you in public practice?	
(b)	Do you intend performing assurance work within the next 12 months? ¹	
(c)	If the answer to (b) above is yes, is any of the assurance work you intend performing classified as high risk? Please refer to Annexure A .	

Please note the following with regard to public practice:

- If you are an employee who earns a salary you are not in public practice, even if you intend performing assurance work.
- If you are intending to be a partner, or shareholder and director, of a registered audit firm, you will be in public practice, even if you do not perform assurance work.
- 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 work¹, please provide a letter from the firm confirming that they are aware you are registering as an assurance Registered Auditor.

I certify that the above information is true and correct in every detail, and I undertake to comply with the Auditing Profession Act, 26 of 2005, as amended, the Code of Professional Conduct, as published from time to time, 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 prescribed amount of **R14,310** for the year ending **31 March 2025**.

I understand that the registration fee is not pro-rated and I will be invoiced for annual renewal fees on an annual basis with effect from 1 April in the financial year subsequent to my registration. Please note that the IRBA's financial year runs from 1 April to 31 March.

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.

Please note further that if you are re-registering, we cannot start processing your application until any outstanding fees or other amounts owed to the IRBA, if any, have been paid.

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 Auditing Profession Act, IRBA's Code of Professional Conduct and the 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.

Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popi-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.

WHAT IS HIGH AND LOW RISK ASSURANCE WORK?

High risk audits and related assurance work:

This refers to assurance engagements that are performed by RAs and firms that are required in terms of legislation or regulation. These engagements include but are not limited to:

- Audits required in terms of the Companies Act of 2008 (as amended), of:
 - public companies;
 - state-owned enterprises;
 - private companies with a public interest score of 350 or more;
 - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled; and
 - private companies with a public interest score below 350 and where the Memorandum of Incorporation was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the South African Reserve Bank in terms of the Banks Act regulations.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Conduct Authority, of:
 - insurance companies;
 - collective investment schemes;
 - pension and retirement funds;
 - provident funds; and
 - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
 - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
 - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
 - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorney trust accounts).
- Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

Low risk assurance work, being all assurance work not already stated above and including:

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008, as amended.
- Other assurance work.