

## FORM 2

### INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

#### APPLICATION BY A FIRM FOR ADMISSION TO THE REGISTER OF AUDITORS

(For application in terms of Section 38(2)) and Section 40 (2)

This firm hereby applies to be registered as a Registered Auditor and submits the following information in support of its application:

#### 1. FIRM DETAILS:

(a)	Full name of firm (head office):	
(b)	Type of firm (Sole Proprietorship, Partnership or Incorporated Company):*	
(c)	Company Registration Number (if applicable):	
(d)	Postal address of firm (including province and postal code):	
(e)	Street address of firm (including province and postal code):	
(f)	Physical area in which firm practices (this will be the area displayed on the IRBA website).	
(g)	Firm's telephone number:	
(i)	Firm's primary email address: (This is the email to which IRBA will send all communications, except accounts, and which will reflect on the IRBA website.)	
(j)	Firm's Secondary email address for firm: (This email address will only be used if we are unable to contact the firm on the primary email address provided.)	
(k)	Firm's website address (if applicable):	

\* These are the only entities that may be registered with the IRBA as audit firms in terms of section 38 of the Auditing Profession Act, 26 of 2005.

#### 2. ACCOUNTS CONTACT PERSON

(a)	Name of accounts contact person:	
(b)	Email address:	
(c)	Direct telephone number:	

### 3. REGISTERED AUDITORS IN THE FIRM

Full names of RAs in firm	IRBA registration no (if individual application in process, write "pending")	Status in firm ( <b>please specify whether partner, director, senior partner, sole practitioner, employee, consultant, CEO, Quality Leader, or Risk Leader</b> )	Is this RA assurance or non-assurance?	Is this RA attached to a branch? If branch, please indicate which branch.

### 4. BRANCHES:

For each branch, please provide the following information. If your firm has more than one branch, please provide the additional information on an attached page in this format.

(a)	Name of branch:	
(b)	Telephone number of branch:	
(c)	Email address of branch:	
(d)	Postal address of branch (including province and postal code):	
(e)	Street address of branch (including province and postal code):	
(f)	Area in which branch practices (this will be the area displayed on the IRBA website).	

## 5. BROAD BASED BLACK ECONOMIC EMPOWERMENT STATUS

Please select one of the following to indicate the category of your firm's B-BBEE status. Is your firm:

1.	An Exempted Micro Enterprise (EMEs) (businesses with an annual turnover of less than R5 million)	Yes	No
2.	A Qualifying Small Enterprise (QSEs) (businesses with an annual turnover of less than R35 million)	Yes	No
3.	Medium to Large Enterprises (M&Ls) (with an annual turnover of more than R35 million)	Yes	No

Have you obtained a Rating of your B-BBEE status from an accredited Verification Agency? Yes / No

If yes, please attach a copy of your Verification Certificate.

Please indicate the level of your B-BBEE status as reflected on your Verification Certificate by selecting the equivalent level:

B-BEE status	Please select
Level 1	
Level 2	
Level 3	
Level 4	
Level 5	
Level 6	
Level 7	
Level 8	
Non-compliant	

The following documents must be attached to this application (see **Annexure A** for further information):

- Business plan;
- A statement that ISQM has been implemented, with substantiation as set out in Annexure A;
- Details of firm ownership and directorship, if applicable, including shareholders agreement, copy of shareholders register / securities register, share certificates and CIPC COR39 Form.

I certify that the above information is true and correct in every detail.

I attach proof of payment of the registration fee in the amount of **R7,555** in respect of the year ending **31 March 2026**.

I understand that the registration fee is not pro-rated.

The IRBA's banking details are:

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Capacity

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

Please note further that if you are re-registering a firm, we cannot start processing the firm's application until any outstanding fees or documentation, or other amounts due to the IRBA by the previously registered firm, if any, have been paid or submitted.

**PLEASE NOTE YOUR FIRM APPLICATION WILL TAKE APPROXIMATELY 6 TO 8 WEEKS TO REVIEW DUE TO THE DOCUMENTS TO BE EVALUATED, DEPENDING ON THE VOLUME OF APPLICATIONS RECEIVED. IN THE ORDINARY COURSE OF EVENTS, YOU CAN THEREFORE EXPECT FEEDBACK WITHIN THIS TIME FRAME.**

**THIS DOES NOT NECESSARILY MEAN THAT YOUR FIRM WILL BE REGISTERED WITHIN 6 TO 8 WEEKS.**

**SHOULD YOU DECIDE, ONCE COMMENT HAS BEEN PROVIDED BY US ON YOUR ORIGINAL SUBMISSION, TO SUBMIT AN ENTIRELY NEW SUBMISSION, PLEASE UNDERSTAND THAT THIS WILL REQUIRE A NEW REVIEW AND WILL THEREFORE BE REVIEWED IN THE ORDER THE NEW SUBMISSION IS RECEIVED.**

**THE FIRM DOCUMENTS ARE REQUIRED FOR BOTH NEW AND RE-REGISTRATIONS OF FIRMS.**

Please email your application form and supporting documentation to [registry@irba.co.za](mailto: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.*

## DOCUMENTATION TO BE SUBMITTED WITH THIS APPLICATION

We require all candidates who are registering a new firm, re-registering a previously registered firm where the below documents were not submitted on the previous registration of the firm, or converting existing firms from non-assurance to assurance, to first set up their audit quality structures before we register their firms.

We require this because we believe it is in the public interest for the IRBA as a regulator to ensure that all firms have their Quality Management structures in place. This also ensures that your firm is running in accordance with ISQM.

We generally find that the process of setting up these structures is one that is very beneficial to you and those you will be working with as it focusses on the overall structures in terms of quality.

Please visit the IRBA website for more information about the suite of quality management standards, including implementation materials which you can access through this link <https://www.irba.co.za/guidance-for-ras/technical-guidance-for-ras/auditing-standards-and-guides/quality-management>.

**The following documents must be submitted with this application relating to the practice you intend to register:**

1. Business plan (practice plan);
  2. A statement that ISQM has been implemented, supported as per the below details, and
  3. Firm ownership and directorship confirmation (if applicable).
- 

### 1. BUSINESS PLAN

The business plan must contain more than an introduction. It must contain items such as:

- the structure of the firm;
- services offered by the firm;
- resources (HR, IT etc. including what software the firm will be using);
- financial projections including revenue streams (such as will your clients be private or public sector clients, how will clients be sourced);
- organogram of firm;
- risk identification and mitigation strategy; and
- firm's transformation strategy and objectives.

### 2. QUALITY MANAGEMENT:

2.1 A statement that ISQM1 has been implemented, supported by:

2.1 (a) Evidence in respect of all relevant components in accordance with paragraphs 57 to 60 of ISQM1; and

2.1 (b) Evidence of compliance with the specified responses in paragraph 34 of ISQM1.

*In assessing the fulfilment of the above requirements, recognition and application of the scalability considerations described in paragraph 10 of ISQM1 will apply.*

### **3. CONFIRMATION OF FIRM OWNERSHIP AND DIRECTORSHIP**

- If the firm you wish to register is an incorporated company, we will require the following documents:
  - Copy of shareholders register / securities register / share certificates and
  - Copy of the latest COR39 from CIPC indicating all the directors of the company.
- If the firm you wish to register is a partnership, we will require the following document:
  - Copy of partnership agreement or equivalent.
- If the firm is a sole proprietorship, we do not require any confirmation documents.