***NOTE: If you would like assistance with discussing/completing this form, please contact Sanele Sikhakhane on*** ***ssikhakhane@irba.co.za***

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| --- | --- |
| **Name of project** |  |
| **Abbreviated name** |  |
| **Information completed by** |  |
| **Date** |  |

**INFORMATION REQUIRED FOR THE PROJECT PROPOSAL**

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| **Provide an overview of the project proposal:**  |

|  | **Information required** | **Response** |
| --- | --- | --- |
| 1. | Applicable section of the IRBA Code of Professional Conduct.  |  |
| 2. | Any legislative requirements (applicable Act, regulations or other legislation relating to ethical responsibilities of auditors – please include section numbers if possible) |  |
| 3. | If applicable, the nature of the existing guidance for auditors, what type of guidance this is, and the authority attached to such guidance. |  |
| 4. | Number of entities being audited that are affected. |  |
| 5. | Number of auditors affected by this issue (and their profile, i.e. whether they are big audit firms or small- and medium-sized audit firms) and, if possible, the name of some of the audit firms/registered auditors requiring guidance. |  |
| 6. | Other relevant information relating to the extent and impact of auditor engagements (including public interest concerns). |  |
| 7. | Description (with examples, where possible) of auditor ethics-related issues being experienced in relation to this proposed project. |  |
| 8. | Details of any complaints against auditors lodged with the IRBA (and, if possible, the outcome of such complaints). |  |
| 9. | An explanation of why the need for the project has arisen, e.g. new standard issued, new legislation, amendments to existing legislation, recent developments, etc. |  |
| 10. | Any other relevant information. |  |