
INDEPENDENT REGULATORY BOARD FOR AUDITORS

REMINDER:

Standards and Ethics related IRBA pronouncements which have a December 2020 or 2021 effective date

Johannesburg / 26 February 2021

Registered auditors and others are reminded that the following IRBA pronouncements, which were issued in 2020, have a December 2020 or 2021 effective date:

Pronouncement	Pronouncement issue date	Effective date of Pronouncement	Website Link
Updated South African Assurance Engagements Practice Statement 1, Sustainability Assurance Engagements: Rational Purpose, Appropriateness of Underlying Subject Matter and Suitability of Criteria	22 June 2020	15 December 2020	Click here
Guide for Registered Auditors: Joint Audit Engagements	26 August 2020	31 December 2020	Click here
Revisions to Part 4B of the IRBA Code to Reflect Terms and Concepts Used in International Standard on Assurance Engagements 3000 (Revised)	9 November 2020	15 June 2021	Click here
International Standard on Auditing 315 (Revised): Identifying and Assessing the Risks of Material Misstatement	2 November 2020	15 December 2021	Click here

Should you have any further queries, please do not hesitate to contact the Standards Department via email at standards@irba.co.za.

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Director: Standards

About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.