
INDEPENDENT REGULATORY BOARD FOR AUDITORS

DISCLOSURE OF ASSURANCE STATUS ON IRBA WEBSITE AND HOW TO CHANGE YOUR STATUS

Johannesburg / 15 March 2019

With effect from 15 March 2019, the IRBA will disclose RAs' and firms' assurance statuses on the **Find an RA** search facility on the IRBA website.

Only the fact that an RA or firm is assurance or non-assurance will be disclosed. The assurance category will not be disclosed.

A firm takes its assurance status from the assurance status of the RAs linked to that firm.

Reason for disclosure

The reason why this will be disclosed is that unfortunately there are RAs who accept assurance engagements and perform assurance work while having declared to the IRBA that they do not perform assurance work.

Members of the public who confirm an RA or firm's status on the search facility on the IRBA website are only currently informed that the RA or firm is registered with the IRBA.

There is no way for a member of the public to know whether an RA or firm has informed the RA that they do not perform assurance work unless they phone the IRBA.

It is critically important that RAs ensure that the IRBA has their correct status on record.

All RAs are asked in their Individual Annual Returns whether they perform assurance work.

If an RA answers no to this question, and it is subsequently established that they are in fact performing assurance work, that RA may be subject to disciplinary investigation by the IRBA and/or a complaint lodged against the RA by a client.

How to change your assurance status

It is incumbent upon each RA to take the necessary steps in the event of an assurance status change, regardless of when in the year this change occurs.

Changes to assurance status may be made at any time during the year. Please do not wait until you submit your Individual Annual Return to inform the IRBA of a change in status.

If you wish to change your status from assurance to non-assurance, please either update your status in the Individual Annual Return or email registry@irba.co.za at any time during the year.

If you wish to change your status to assurance, please complete a [Form 6](#), and email the completed form together with any supporting documentation required to registry@irba.co.za.

Please note that if you change your status in your Individual Annual Return to assurance, your status will not automatically change to assurance on submission of your Individual Annual Return through our website.

Only on receipt of your completed [Form 6](#) will your request be assessed.

Certain RAs may be required to go through an interview with the IRBA's Proficiency Assessment Panel. The scenarios in which this would be applicable are set out on the Form 6.

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

If you have an assurance status and wish to change your assurance category, please email registry@irba.co.za with your request.

Please be aware that if you indicate that you are not currently performing assurance work in your Individual Annual Return, your status will be changed to non-assurance in the IRBA's records.

Please also be aware that you must be linked to a firm registered with the IRBA in order to perform assurance work.

If you have any queries, please contact the Manager: Registrations, Caroline Garbutt, on cgarbutt@irba.co.za or on 087-940-8800.

Bernard Peter Agulhas
Chief Executive Officer

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.