INDEPENDENT REGULATORY BOARD FOR AUDITORS

2024 Annual Renewal

Johannesburg / 3 April 2024

The 2024 Individual Annual Return documents, including the Explanatory Memorandum, are now available on the IRBA website for RAs to complete and submit.

The Individual Annual Return documents will not be emailed to you. There are no hard copies. They are only available on the IRBA website.

The invoice for your 2024 individual annual fees will be emailed to you separately.

RAs may pay their annual fees through the IRBA website. Please see the Explanatory Memorandum for further information in this regard.

We encourage RAs to pay their annual fees and submit their Individual Annual Return at the same time.

The deadline for the payment of individual annual fees and the submission of Individual Annual Returns is **31 May 2024**.

RAs who registered with the IRBA after 1 April 2023 will first need to register on the IRBA website in order to complete and submit their Individual Annual Returns and to pay the annual fee through the IRBA website if they wish to pay in this manner.

How to register on the IRBA website:

- 1. Visit the website at www.irba.co.za.
- 2. On the top menu bar, click on the login icon and select Registered Auditor.
- 3. This will bring up a login screen. Enter your IRBA individual registration number and email address in the space provided. Leave the password field blank and click on "retrieve password here".
- 4. An email will be sent to you with your password.
- 5. When you login with your password, the dashboard page will open with your details.
- 6. You will then be able to change your password if you so wish.

How to complete and submit your Individual Annual Return:

- 1. Login to the IRBA website by clicking on the login icon on the top menu bar and selecting Registered Auditor.
- 2. Enter your IRBA number, email address and password and click on the "Login" button. The dashboard page will open with your details.

- 3. From the tabs on that page, select the Annual Renewal page.
- 4. Three options will come up, allowing you to view or print the Explanatory Memorandum, complete and submit the Individual Annual Return and pay the annual fees.
- 5. You can complete and submit your Individual Annual Return form without paying the annual fees through the website.
- 6. If you submit your Individual Annual Return form without paying the annual fees, please ensure that the fees are paid before the deadline and that proof of payment is sent to invoices@irba.co.za.
- 7. If you wish to print a copy of your completed Individual Annual Return for your records, you may do so after you have submitted. Click on the "Annual Renewal" button again, select "Individual Annual Return form", scroll to the bottom of the page and click on the "print" button.

If you are linked to a firm registered with the IRBA, your firm would have received an email on 19 February 2024 with the Firm Annual Return, which includes the Assurance Work Declaration, to complete and submit before 19 April 2024.

The Individual Annual Return is not the same as the Firm Return (Assurance Work Declaration).

THE IMPORTANCE OF EMAILS

With effect from 1 April 2020, RAs have been able to provide us with more than one email address per Registered Auditor and per firm through the updating of details functionality on the IRBA website.

You may select a default email address which will be the email address for the respective Registered Auditor or firm to which all IRBA related communications will be sent.

However, in the event of the default email address not working, either because it has changed and has not been updated in the IRBA records, or because of technical issues, or because the default email inbox is full, the IRBA will then forward that communication to your secondary listed email address.

We impress upon you the importance of ensuring that we have your correct contact details, particularly your email addresses and telephone and cell numbers so that you do not miss important communications from the IRBA.

For any enquiries about the above process please contact Registry at registry@irba.co.za.

Kind regards

Caroline Garbutt Manager: Registrations

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.