
INDEPENDENT REGULATORY BOARD FOR AUDITORS
INSPECTIONS DEPARTMENT

INSPECTORS EVALUATION PROCESS

Johannesburg / 26 May 2014

Dear Registered Auditor

In order to improve the inspections process, a new procedure for the evaluation of the inspectors by the practitioners has been put in place by the Inspections Committee.

The Administrator: Reporting will mail an evaluation form to the relevant practitioner during the inspection.

Practitioners are requested to take the time to complete the evaluation form and mail it back to a designated e-mail address: evaluations@irba.co.za.

The inspectors and team leaders do not have access to this mailbox and will not see the evaluation form under any circumstances. There is no risk to a practitioner that a negative evaluation will affect the outcome of the inspection.

The evaluations mailbox is monitored by the Inspections Committee Secretary. Any concerns, recommendations and negative feedback will be forwarded to the Director: Inspections and made available to the Inspections Committee at their quarterly meetings.

This is not an opportunity for practitioners to query inspection findings or bring working papers to the attention of the Inspections Committee. Such evaluations will not be made available to the Inspections Committee as the inspections process is on an anonymous basis.

Imre Nagy
Director: Inspections

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.