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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS****STANDARDS DEPARTMENT****Adoption of the International Auditing and Assurance Standards Board′s 2014 Handbooks on International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements**Johannesburg / 10 December 2014The Independent Regulatory Board for Auditors (the IRBA) draws the attention of all Registered Auditors to Board Notice 143 of 2014 included in Government Gazette 38263 of 5 December 2014, titled ″*The Adoption of International Quality Control, Auditing, Review, Other Assurance, And Related Services Pronouncements* *in terms of the* *Auditing Profession Act, 26 of 2005* (the Act)″.The IRBA hereby resolves to adopt, issue and prescribe the following publications known as:1. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume I, ISBN 978-1-60815-185-1*.**
2. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume II, ISBN 978-1-60815-185-1.***
3. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2014 Edition Volume III, ISBN 978-1-60815-185-1.***

These publications now replace the publications known as the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements,* *2013 Edition Part I, ISBN 978-1-60815-152-3*** and the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements,* *2013 Edition Part II, ISBN* *978-1-60815-152-3***. References to the IESBA *Code of Ethics for Professional Accountants* in these publications must be read in conjunction with the IRBA *Code* *of Professional Conduct for Registered Auditors* (Revised 2014) issued in March 2014, effective from 1 April 2014, which has additional requirements for registered auditors in South Africa.These 2014 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants (IFAC):″*Copyright (September 2014) by the International Federation of Accountants (IFAC). All rights reserved. Used with permission of IFAC. Contact* *Permissions@ifac.org* *for permission to reproduce, store or transmit, or to make other similar uses of this document.″* By virtue of adopting 1, 2 and 3 above, the Board deems the publications to have been prescribed without publication of the entire books, and hereby communicates the adoption to registered auditors as well as making it available on the IRBA website.The 2014 Board Notice and PDF formats of the 2014 IAASB Handbooks, Volumes I II and III, are available for download from the Auditing Standards section of the IRBA website at [www.irba.co.za](http://www.irba.co.za/handbooks-of-international-standards/2014-handbook)The IRBA auditing pronouncements are also published by The South African Institute of Chartered Accountants (SAICA) in the Auditing Handbook included with their annual Members Handbooks. Should you have any further queries or experience any technical difficulties in downloading the documents please do not hesitate to contact the Standards Department at +27 (0)87 940 8800 or send an email to standards@irba.co.za.**Imran Vanker****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.*  |