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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS****STANDARDS DEPARTMENT** |

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| **Adoption of the International Auditing and Assurance Standards Board's 2016-2017 Handbooks of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements**Johannesburg / 6 March 2017The Independent Regulatory Board for Auditors (IRBA) draws the attention of all registered auditors to Board Notice No. 17 of 2017 (Government Gazette 40660) 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 the:1. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume I,* ISBN 978-1-60815-318-3.**
2. ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume II,* ISBN 978-1-60815-318-3*.***
3. ***Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume III,* ISBN 978-1-60815-318-3.**

These publications now replace the following issues: the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements,* *2015 Edition Volume I,* ISBN 978-1-60815-250-6;**the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements,* *2015 Edition Volume II,* ISBN 978-1-60815-250-6;**and the ***Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2015 Edition Volume III,* ISBN 978-1-60815-250-6**.In these new publications, references to the IESBA *Code of Ethics for Professional Accountants* must be read in conjunction with the IRBA *Code* *of Professional Conduct for Registered Auditors* (Revised 2014) (the Code) ‒ which was issued in March 2014 and became effective from 1 April 2014 ‒ including subsequent amendments to the Code which have been issued separately. The Code has additional requirements for registered auditors in South Africa.These 2016-2017 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants (IFAC):'*Copyright December 2016 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 the publications listed under 1, 2 and 3 above, the Board deems them to have been prescribed without the publication of the entire books, and hereby communicates their adoption to registered auditors as well as makes them available on the IRBA's [website](https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/auditing-standards-and-guides/handbooks-of-international-standards). The Code and subsequent amendments are available on the IRBA [website](https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/ethics%3A-the-rules-and-the-code/the-rules-and-the-code).The IRBA auditing pronouncements are also published by the South African Institute of Chartered Accountants (SAICA) in the *2015/2016 Student Handbook - International Auditing Standards*.Should you have any further queries, please do not hesitate to contact the Standards Department by email at 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.* |