
INDEPENDENT REGULATORY BOARD FOR AUDITORS

THE IMPACT OF COVID-19 ON THE AUDITOR'S REPORT: GOING CONCERN

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The Independent Regulatory Board for Auditors (IRBA) has issued a newsletter relating to the Impact of COVID-19 on the Auditor's Report relating to Going Concern. This newsletter aims to address some matters the auditor may consider with regard to the auditor's reporting responsibilities in the auditor's report that reflects the impact of COVID-19 on the audit of financial statements.

- [The Impact of COVID-19 on the Auditor's Report: Going Concern](#)

A dedicated [COVID-19 webpage](#) has been added to the IRBA website. This will form a central repository of information that has been released both locally and internationally in relation to the outbreak and the implications on audits and auditors. While this is not meant to be a complete source of information for auditors, it will be updated on an ongoing basis.

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.