
INDEPENDENT REGULATORY BOARD FOR AUDITORS

CPD Policy

Johannesburg / 3 April 2023

Dear Registered Auditor,

We draw your attention to the IRBA's Continuing Professional Development (CPD) policy which has been in effect since 1 January 2020. This has now been published in Government Gazette Number No. 48356 on 31 March 2023 in terms of section 7(1)(c) of the Auditing Profession Act, 26 of 2005 as the Policy and Procedures relating to Continuing Professional Education, Training and Professional Development.

Please remember that these policies and procedures require you to personally document your professional development in line with the CPD framework. This also includes **compulsory** reflection relating to auditing and assurance topics (for all RAs) and **compulsory** ethics learning and development activities as detailed in the policies and procedures. A list of CPD activities and hours is not sufficient to meet the requirements of the CPD framework and constitutes non-compliance. Non-compliance in the context of CPD means that the RA did not meet the prescribed CPD requirements based on the output-based approach and includes RAs who do not respond to the requests to make submissions after being selected for CPD monitoring.

Please refer to the [prescribed CPD policies and procedures](#) which outlines the repercussions for non-compliance to the CPD policy and the remedial process to be followed by RAs who are found to be non-compliant. Please note that this is the prescribing of a policy which has already been approved and effective. The CPD policy has already undergone an extensive comment and consultation process prior to being effective on 01 January 2020. The publication in the Government Gazette makes the CPD policy and procedures enforceable.

If you have any specific questions after having gone through the policy, guidance and personal documentation process, please email us on cpdadmin@irba.co.za.

Nadine Kater
Director: Education and Transformation

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.