



**INDEPENDENT REGULATORY BOARD FOR  
AUDITORS**

**STANDARDS DEPARTMENT**

**Adoption of the International Auditing and  
Assurance Standards Board's 2023-2024  
Handbook of International Quality  
Management, Auditing, Review, Other  
Assurance, and Related Services  
Pronouncements**

Johannesburg / 11 December 2024

The Independent Regulatory Board for Auditors (IRBA) draws the attention of all registered auditors to Board Notice No. 690 of 2024 (Government Gazette No. 51636) titled "The Adoption of the International Auditing and

Assurance Standards Board's (IAASB) 2023-2024 Handbooks of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements in terms of the Auditing Profession Act 26 of 2005, as amended”.

To that end, the IRBA has resolved to adopt, issue and prescribe the following publications:

1. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 1, ISBN: 978-1-60815-573-6.
2. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 3, ISBN: 978-1-60815-573-6.
3. Supplement to the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 4, ISBN: 978-1-60815-573-6.

These publications replace the following:

- Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition, Volume 1, ISBN: 978-1-60815-546-0.
- Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition, Volume 2, ISBN: 978-1-60815-546-0.

- Supplement to the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition, Volume 3, ISBN: 978-1-60815-546-0.

The latest edition of the handbook also includes:

- International Standard on Auditing (ISA) 600 (Revised), Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors).

The Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition, Volume 2, ISBN: 978-1-60815-573-6 (The ISA for LCE) has **not been adopted**, issued or prescribed for use in South Africa.

References to the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants must be read in conjunction with the IRBA Code of Professional Conduct for Registered Auditors, which has additional requirements for registered auditors in South Africa.

These 2023-2024 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants:

*“The Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition is based on the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services*

*Pronouncements, 2023-2024 Edition of the International Auditing and Assurance Standards Board, published by the International Federation of Accountants (IFAC) in August 2024 and is used with permission of IFAC.*

*Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023-2024 Edition © August 2024 by the International Federation of Accountants.*

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By virtue of having adopted the publications listed under points 1, 2 and 3 above, the IRBA Board deems them to have been prescribed, without the publication of the entire books. As such, it hereby communicates their adoption to registered auditors locally and also makes them available on its [website](#). The IRBA Code and subsequent amendments are also available on the [IRBA website](#).

The South African Institute of Chartered Accountants (SAICA) will also publish the IRBA auditing pronouncements in the 2024/2025 SAICA Student Handbook.

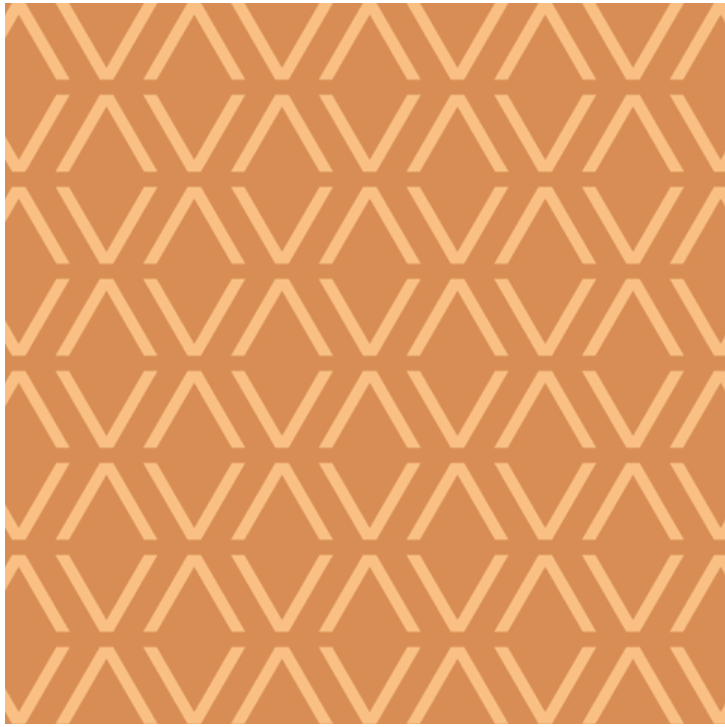
Should you have any further queries, please do not hesitate to contact the Standards Department by emailing [standards@irba.co.za](mailto:standards@irba.co.za).

**Standards Department**

### **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.*







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