

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 146 OF 2021



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THE ADOPTION OF INTERNATIONAL QUALITY CONTROL, AUDITING, REVIEW, OTHER ASSURANCE, AND RELATED SERVICES PRONOUNCEMENTS HANDBOOKS IN TERMS OF THE AUDITING PROFESSION ACT 26 OF 2005 (THE ACT)

Notice is hereby given, in accordance with the provision of Section 4(1)(e) of the Auditing Profession Act 26 of 2005 (the Act), regarding the following:

The Independent Regulatory Board for Auditors (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, 2020 Edition Volume I, ISBN 978-1-60815-459-3.**
- 2. Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2020 Edition Volume II, ISBN 978-1-60815-459-3.**
- 3. Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2020 Edition Volume III, ISBN 978-1-60815-459-3.**

These abovementioned publications replace the following issues:

- **Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2018 Edition Volume I, ISBN 978-1-60815-389-3;**
- **Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2018 Edition Volume II, ISBN 978-1-60815-389-3;** and
- **Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2018 Edition Volume III, ISBN 978-1-60815-389-3.**

In these newly adopted 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 (the Code). The Code has additional requirements for registered auditors in South Africa.

These 2020 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants (IFAC):

“The Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2020 Edition is based on the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2020 Edition of the International Auditing and Assurance Standards Board, published by the International Federation of Accountants (IFAC) in October 2021 and is used with permission of IFAC.”

Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2020 Edition © April 2021 by the International Federation of Accountants.

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By virtue of having adopted the three aforementioned publications, the Board deems them to have been prescribed without the publication of the entire books. As such, it hereby communicates their adoption to registered auditors and also makes them available on the IRBA website. In addition, the Code and subsequent amendments are also available on the IRBA website.

For further assistance, enquiries may be directed to standards@irba.co.za.

Mr I Nagy

Acting Chief Executive Officer