

## BOARD NOTICES • RAADSKENNISGEWINGS

## BOARD NOTICE 33 OF 2019



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**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)**

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

These publications replace the following issues: the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume I***, ISBN 978-1-60815-318-3; the ***Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2016-2017 Edition Volume II***, ISBN 978-1-60815-318-3; and the ***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.

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 2018 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, 2018 Edition is based on the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2018 Edition of the International Auditing and Assurance Standards Board, published by the International Federation of Accountants (IFAC) in December 2018 and is used with permission of IFAC.*

*Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2018 Edition © December 2018 by the International Federation of Accountants.*

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By virtue of having adopted the publications listed under 1, 2 and 3 above, 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 as well as makes them available on the IRBA's website. The Code and subsequent amendments are also available on the IRBA website.

For further assistance, enquiries may be directed to [standards@irba.co.za](mailto:standards@irba.co.za).

**Mr B P Agulhas**

**Chief Executive Officer**