



**INDEPENDENT REGULATORY BOARD FOR  
AUDITORS**

**EXECUTIVE DEPARTMENT**

**Request for Public Comments on the Draft  
Guideline for the IRBA's  
Enforcement/Disciplinary Committee in  
determining Monetary Fines for Registered  
Auditors/Registered Candidate Auditors Found  
Guilty of Improper Conduct**

Johannesburg / 31 January 2025

Please be advised that the draft guideline on determining monetary fines is available and can be downloaded from the IRBA website at <https://irba.co.za/library/legislation>

All interested and affected stakeholders are invited to submit their written comments on the draft guideline on determining monetary fines to the email address [fineguideline@irba.co.za](mailto:fineguideline@irba.co.za) by latest **12h00 on 4 March 2025**.

Following receipt of the submissions the IRBA's Board will consider the comments received on the draft guideline on determining monetary fines.

**Imre Nagy**  
**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.*





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