



**INDEPENDENT REGULATORY BOARD FOR
AUDITORS**

OPERATIONS DEPARTMENT

**Firm Annual Returns:
Firm Assurance Work Declaration and Public
Practice Questionnaire with Firm-related
Information 2025**

Johannesburg / 4 February 2025

The annual renewal process for firms to submit their returns is now open on the Independent Regulatory Board for Auditors' (IRBA) website. This entails the submission of the assurance work declaration, public practice questionnaire and firm-related information. To facilitate this submission process, the following documents are available for download:

- [Explanatory Memo](#);
- [High-risk Excel Template](#);
- [Low-risk Excel Template](#); and
- [Staff Complement Excel Template](#).

This online submission functionality is linked to the applicable registered auditor's (RA) profile and available when that RA [logs](#) onto the IRBA website.

Only one return per firm is required. This submission must be filled in completely, to enable the IRBA to perform a detailed analysis that will inform its risk-based inspections methodology and the billing of assurance fees. Even if none of the partners in the firm performed any assurance work during the period 1 January 2024 to 31 December 2024, the firm is still required to complete and submit a zero-assurance fee return.

The [Explanatory Memo](#) contains instructions for the completion and submission of the firm return and supporting documents.

Please note that no email submissions will be accepted.

Kindly pay specific attention to the new requirements relating to firm annual renewal, and the consequences for non-compliance, in terms of [Government Gazette No. 49079](#) published on 4 August 2023, and as detailed in the Explanatory Memorandum under sections 3 and 4.

In summary, if you do not submit your Assurance Fee Declaration on time or fail to pay any invoiced assurance fees by the due date, your firm will be referred to the IRBA's legal department. This may result in the removal of your firm from the register, as it will no longer be in good standing with the IRBA.

The deadline for the submission of the firm return is **4 April 2025**.

Marius Fourie
Director: Operations

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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