INDEPENDENT REGULATORY BOARD FOR AUDITORS

STANDARDS DEPARTMENT

**Adoption of the International Auditing and Assurance Standards Board's
2018 Handbooks of International Quality Control, Auditing, Review, Other Assurance, and
Related Services Pronouncements**

Johannesburg / 26 March 2019

The Independent Regulatory Board for Auditors (IRBA) draws the attention of all registered auditors to Board Notice No. 33 of 2019 (Government Gazette No. 42323) titled '*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)'*.

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**.

In these new 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 2018 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants (IFAC):

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.

The IRBA auditing pronouncements are also published by the South African Institute of Chartered Accountants (SAICA) in the *2018/2019 SAICA Student Handbook*.

Should you have any further queries, please do not hesitate to contact the Standards Department by email at standards@irba.co.za.

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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.