
**EXPLANATORY MEMORANDUM:
ASSURANCE WORK DECLARATION AND FIRM-RELATED INFORMATION
FOR THE PERIOD 1 JANUARY 2021-31 DECEMBER 2021**

5 February 2022

Dear Senior Partner

This document is being issued to **all firms** that are registered with the IRBA.

IMPORTANT INFORMATION:

- Only **ONE** declaration per firm is required.
- Even if none of the partners in your firm performed any assurance work during the period 1 January 2021 to 31 December 2021, you are still required to complete and return the declaration. **Even with a zero declaration for assurance work and assurance fees, the declaration is required.**
- You are obligated to submit the required firm-related information even if you are submitting a zero declaration.
- Network firms that declare assurance fees under one firm must ensure that all other firms in the network that is register with the IRBA submit a zero-assurance work declaration.
- The requirement for submitting an affidavit, made by the Senior Partner, has been replaced with an online declaration.
- This process is available for submission on the IRBA website; therefore, no email submissions will be accepted.

SECTION 1: ASSURANCE WORK DECLARATION

The online declaration of accuracy of information must be completed by the CEO, Senior Partner or equivalent of the firm who is a Registered Auditor (RA).

Risk-based inspections are performed on assurance work performed by firms.

By following a risk-based inspections approach, the IRBA ensures that firms performing assurance engagements are analysed, categorised and selected for an inspection, based on inherent and other risk factors identified. By doing so, the IRBA enhances public confidence in the opinions expressed and assurance work performed by RAs.

The accuracy and completeness of the declaration is essential for the calculation of the assurance fees payable to the IRBA, as explained in the fee model section of this document.

The IRBA's approach to categorising assurance engagement risk has **not changed** and is detailed below.

High-Risk Audits and Related Assurance Work

This refers to assurance engagements that are performed by RAs and firms, and that are required in terms of legislation or regulation. These engagements include, but are not limited to, the following:

- Audits, required in terms of the Companies Act of 2008 (as amended), of:
 - Public companies;
 - State-owned enterprises;
 - Private companies with a public interest score of 350 or more;
 - Private companies with a public interest score of less than 350, but at least 100, if the annual financial statements were internally compiled; and
 - Private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the South African Reserve Bank, in terms of the regulations to the Banks Act.
- Audits required as per the South African Reserve Bank Act.
- Audits, required by legislation under the Financial Services Conduct Authority, of:
 - Insurance companies;
 - Collective investment schemes;
 - Pension and retirement funds;
 - Provident funds; and
 - Any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of medical schemes.
- Audits on behalf of the Auditor-General:
 - Secondment of staff to assist the Auditor-General – no opinion is expressed and, consequently, these engagements should be excluded.
 - Performance of an engagement under the supervision of the Auditor-General (so-called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included.
 - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorneys trust accounts).
- Estate agents (business and trust accounts).
- Audits of cooperatives.
- Audits of non-profit organisations, where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).

- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

Low-Risk Assurance Work (all assurance work not already stated above and including what is listed below)

- Voluntary audits by decision.
- [Independent reviews](#) required in terms of the Companies Act of 2008, as amended.
- Other assurance work.

All assurance work performed and/or invoiced in the specified period must be listed, despite the year-end of the assurance work done or the fact that the assurance work will not be done again in the next year.

Where no assurance work is performed by any of the RAs in the firm, these firms will be classified as non-assurance firms and will, therefore, not be included in the inspections process. However, the firm is still required to complete and submit the declaration and firm-related information.

In case of a merger or separation of a firm, the firm that is in possession of the file at the time of completing this declaration should declare the audit client and fee.

In a joint assurance engagement, each firm should declare the portion of the engagement fee that was invoiced to the client directly.

If your firm is part of a network, but is a separate legal entity, indicate the main network firm. The fees of the firms linked to the network will be combined in calculating the percentage and invoiced to the separate firms within the network. Each legal entity is still required to submit a firm declaration, even when reporting/submitting a zero-assurance fee declaration.

Use of the RA Designation

We draw your attention to our communication dated 14 October 2019, relating to the use of the RA designation when signing certain professional reports. The communication can be accessed through the following link: https://www.irba.co.za/upload/report_files/57.-Use-of-the-RA-designation.pdf.

This notification applies to registered auditors only. It reminds them that the IRBA Code requires RAs to sign off audit, review and assurance reports with the RA designation, regardless of whether the work can be performed by registered auditors only or is also allowed to be performed by other practitioners. For example, independent reviews that are performed under the International Standard on Review Engagements (ISRE) 2400 may be performed and signed off by RAs and practitioners that are not registered auditors, e.g. CAs (SA). Regardless, if the engagement is being performed by an RA, the registered auditor is required to sign off using the RA designation. To avoid any doubts:

- The notification does not change the fact that certain assurance engagements under ISRE and International Standards on Assurance Engagements (ISAE) may be performed by both registered auditors and other professionals.
- Assurance engagements include sustainability engagements that are signed off under ISAE.
- Assurance engagements include both limited and reasonable assurance engagements.
- Engagements performed under the International Standards on Related Services (ISRS) are not assurance engagements.

SECTION 2: THE FEE MODEL

All firms that declared assurance fees will be billed twice a year, based on a percentage of the **total** assurance work invoiced by the firm and declared every calendar year by the firm for each RA.

SECTION 3: THE SUBMISSION PROCESS

A web portal has been designed and activated for firms to submit their declarations, firm-related information and fee details directly on the IRBA website.

Please refer to Section 10 for a step-by-step guide on how to upload the information.

Please use this method to declare the fees invoiced per client, per RA, for the calendar year 1 January to 31 December 2021. The fees are categorised per the above risk-based descriptions of high risk and low risk.

Refer to Section 8 for guidance on the completion of the Excel template.

The information that you submit may be verified as part of the inspections process.

SECTION 4: IMPACT OF FAILING TO TIMEOUSLY SUBMIT COMPLETE DOCUMENTS

These documents **MUST** be submitted by **6 April 2022**.

If you submit your documents after this deadline, you may be charged an administration fee for a late submission.

If, during an inspection, we find that the declaration is incomplete (either under- or over-declared), your firm will be required to submit an updated/corrected declaration. In case of an under-declaration, you will be billed an additional amount and may be charged an administration fee for the incorrect declaration. In addition, the firm may be referred for an investigation for improper conduct.

If you do not submit your documents by the due date, this will be regarded as non-compliance with the Auditing Profession Act 26 of 2005, and you may be referred for an investigation for improper conduct.

SECTION 5: WHEN WILL YOU BE BILLED?

Assurance fee invoices will be sent out as follows:

- 1st invoice (equivalent to 50% of the assurance fee) on 1 June, payable by 30 June.
- 2nd invoice (equivalent to the remaining 50% of the assurance fee) on 1 December, payable by 31 December.

SECTION 6: FIRM UPDATES

In terms of Section 43(1) of the Auditing Profession Act, firms must notify the IRBA of any changes in the name, composition and/or address **not later than 30 days** after such changes take place.

Firms may update their address and contact details on the IRBA website at any time during the year. It is extremely important that our records reflect your firm's updated and correct email address.

Please email registry@irba.co.za regarding changes in the firm name and/or composition.

If the IRBA is not informed of any changes to a firm's contact details, name and/or composition, we will assume that the records in our database are correct.

SECTION 7: REQUIRED MANDATORY FIRM INFORMATION

The mandatory information set out below is required.

The IRBA Code of Professional Conduct for Registered Auditors (Revised November 2018) (IRBA Code), paragraph R400.8b SA, contains a list of 11 types of entities that generally satisfy the definition of a Public Interest Entity (PIE), in addition to other entities that are designated as PIEs by each firm's internal policies. For those entities that are designated as PIEs, firms are now required to declare the specific type of PIE to which the entity belongs, as per paragraph R400.8b SA.

Firm Verification

- Firm shareholding/ownership and directors'/partner information.
- Network firm information.
- Local firm leadership: CEO (or equivalent), Quality Leader (or equivalent), Risk Leader (or equivalent).
- Most recent set of the firm's Annual Financial Statements.

This information is to be completed as at the current date on which you are compiling it.

Please refer to Section 9 for the Frequently Asked Questions.

If you have any queries with regard to **client classification**, please contact:

Sadhir Issirinarain

Professional Manager: IFRS and Business Intelligence

Email: sadhir@irba.co.za

For any queries about **updating firm details**, please contact:

Caroline Garbutt

Manager: Registrations

Email: cgarbutt@irba.co.za

If you have any queries about **uploading information to the web portal**, please contact:

Henriëtte Fortuin

Project Manager

Email: hfortuin@irba.co.za

SECTION 8: COMPLETION OF THE EXCEL TEMPLATE FOR FEE INCOME

1. Select the most appropriate classification for each audit.

High-Risk Assurance and Related Work (it is compulsory to complete each field)

Column	Details
A.	Client name details.
B.	Indicate the highest-level South African parent entity within the group of entities audited by the South African firm preparing the declaration.
C.	Relevant registration number.

D.	<p>High-risk audit and assurance category: Please refer to Section 1 for a detailed description of high-risk audits and related services. When classifying clients, please select the most appropriate classification that indicates the primary requirement for the audit or assurance, selecting from the top to the bottom of this list. For example, a “LIMITED” insurance company, with a Public Interest Score of more than 350 and that is listed on the JSE Ltd, will be classified as a CoA, as it is first required to be audited by the Companies Act and thereafter by the FSCA.</p> <p>Audits required by the following legislation or regulator:</p> <table border="1" data-bbox="368 414 1398 1249"> <tr> <td>CoA</td> <td>Companies Act</td> </tr> <tr> <td>FSCA</td> <td>Financial Services Conduct Authority</td> </tr> <tr> <td>PA</td> <td>Prudential Authority</td> </tr> <tr> <td>SARB</td> <td>South African Reserve Bank</td> </tr> <tr> <td>MedS</td> <td>Medical Schemes</td> </tr> <tr> <td>AG (S4)</td> <td>Auditor-General South Africa – Section 4(3) of the Public Audit Act</td> </tr> <tr> <td>AG (CO)</td> <td>Auditor-General South Africa – Contracted Out</td> </tr> <tr> <td>ATA</td> <td>Legal practitioner trust accounts</td> </tr> <tr> <td>EA</td> <td>Estate Agents – business and trust</td> </tr> <tr> <td>CO-OP</td> <td>Cooperatives</td> </tr> <tr> <td>NONP</td> <td>Non-profit organisations where the turnover is more than R50 million</td> </tr> <tr> <td>TER</td> <td>All tertiary institutions</td> </tr> <tr> <td>STMSA</td> <td>Sectional Titles Management Schemes Act</td> </tr> <tr> <td>OAW</td> <td>Other assurance work</td> </tr> <tr> <td>Other</td> <td>Other engagements not covered by the above entries</td> </tr> </table>	CoA	Companies Act	FSCA	Financial Services Conduct Authority	PA	Prudential Authority	SARB	South African Reserve Bank	MedS	Medical Schemes	AG (S4)	Auditor-General South Africa – Section 4(3) of the Public Audit Act	AG (CO)	Auditor-General South Africa – Contracted Out	ATA	Legal practitioner trust accounts	EA	Estate Agents – business and trust	CO-OP	Cooperatives	NONP	Non-profit organisations where the turnover is more than R50 million	TER	All tertiary institutions	STMSA	Sectional Titles Management Schemes Act	OAW	Other assurance work	Other	Other engagements not covered by the above entries
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G.	<p>Industry (please select the most appropriate classification)</p> <table border="1"> <tr><td>Attorneys Trust Accounts</td></tr> <tr><td>Auditor-General South Africa assignments (contracted out)</td></tr> <tr><td>Auditor-General South Africa assignments (Section 4(3))</td></tr> <tr><td>Body Corporates</td></tr> <tr><td>Collective Investment Schemes</td></tr> <tr><td>Construction Entities</td></tr> <tr><td>Cooperatives</td></tr> <tr><td>Credit Ratings Agency</td></tr> <tr><td>Engineering</td></tr> <tr><td>Estate Agents (business and trust)</td></tr> <tr><td>Farming/Agriculture entities</td></tr> <tr><td>Financial Institutions (e.g. banks and entities required by FAIS)</td></tr> <tr><td>Insurance</td></tr> <tr><td>Investment Entities</td></tr> <tr><td>Manufacturers</td></tr> <tr><td>Medical Schemes</td></tr> <tr><td>Mining</td></tr> <tr><td>Non-profit Organisations</td></tr> <tr><td>Other</td></tr> <tr><td>Property</td></tr> <tr><td>Retailers</td></tr> <tr><td>Retirement Fund Administrators</td></tr> <tr><td>Retirement Fund Managers</td></tr> <tr><td>Retirement Funds</td></tr> <tr><td>Schools</td></tr> <tr><td>Service Entities (e.g. transport, media, resources, health)</td></tr> <tr><td>Shareblocks</td></tr> <tr><td>Stockbrokers</td></tr> <tr><td>Tertiary Institutions</td></tr> <tr><td>Trade Unions</td></tr> <tr><td>Wholesalers</td></tr> </table>	Attorneys Trust Accounts	Auditor-General South Africa assignments (contracted out)	Auditor-General South Africa assignments (Section 4(3))	Body Corporates	Collective Investment Schemes	Construction Entities	Cooperatives	Credit Ratings Agency	Engineering	Estate Agents (business and trust)	Farming/Agriculture entities	Financial Institutions (e.g. banks and entities required by FAIS)	Insurance	Investment Entities	Manufacturers	Medical Schemes	Mining	Non-profit Organisations	Other	Property	Retailers	Retirement Fund Administrators	Retirement Fund Managers	Retirement Funds	Schools	Service Entities (e.g. transport, media, resources, health)	Shareblocks	Stockbrokers	Tertiary Institutions	Trade Unions	Wholesalers
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I.	<p>Indicate the date of the auditor's report (leave blank if the audit report is not signed off at the time of submitting the declaration).</p>																															
J.	<p>The surname and initials of the audit partner responsible for the final audit report (signing partner).</p>																															
K.	<p>The IRBA registration number of the audit partner.</p>																															
L.	<p>The Companies Act Public Interest Score, for applicable clients.</p>																															

M.	Indicate whether the entity is a Public Interest Entity, as per Section R400.8b SA of the IRBA Code of Professional Conduct for RAs, by responding with a “yes” or “no”.												
N.	<p>IRBA Code Type of Public Interest Entity</p> <table border="1"> <tr> <td>Authorised users of an exchange, as defined in the Financial Markets Act, 2012 (Act No. 19 of 2012), that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.</td> </tr> <tr> <td>Banks, as defined in the Banks Act 1990, Act No. 94 of 1990; and Mutual Banks, as defined in the Mutual Banks Act 1993, Act No. 124 of 1993.</td> </tr> <tr> <td>Collective Investment Schemes, including hedge funds, in terms of the Collective Investment Schemes Control Act, Act No. 45 of 2002, that hold assets in excess of R15 billion.</td> </tr> <tr> <td>Financial Services Providers, as defined in the Financial Advisory and Intermediary Services Act, Act No. 37 of 2002, with assets under management in excess of R50 billion.</td> </tr> <tr> <td>Funds, as defined in the Pension Funds Act, Act No. 24 of 1956, that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.</td> </tr> <tr> <td>Insurers registered under the Long-term Insurance Act, Act No. 52 of 1998, and the Short-term Insurance Act 1998, Act No.5. of 1998, excluding micro-lenders.</td> </tr> <tr> <td>Major Public Entities that directly or indirectly provide essential or strategic services or hold strategic assets for the benefit of the country.</td> </tr> <tr> <td>Market infrastructure, as defined in the Financial Markets Act, Act No. 19 of 2012.</td> </tr> <tr> <td>Medical Schemes, as defined in the Medical Schemes Act, Act No. 131 of 1998, that are open to the public (commonly referred to as “open medical schemes”) or are restricted schemes with a large number of members.</td> </tr> <tr> <td>Other.</td> </tr> <tr> <td> <p>Other issuers of debt and equity instruments to the public.</p> <p>Many entities will fall into this category, in addition to other PIE categories. Such entities should be classified into their unique respective PIE category instead of this category.</p> <p>For example, many South African banks have equity listed on a public exchange, and also fall into the separate category of PIEs as banks. These entities should be classified as banks instead of issuers of debt and equity instruments to the public.</p> </td> </tr> <tr> <td>Pension Fund Administrators (in terms of Section 13B of the Pension Funds Act, Act No. 24 of 1956), with total assets under administration in excess of R20 billion.</td> </tr> </table>	Authorised users of an exchange, as defined in the Financial Markets Act, 2012 (Act No. 19 of 2012), that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.	Banks, as defined in the Banks Act 1990, Act No. 94 of 1990; and Mutual Banks, as defined in the Mutual Banks Act 1993, Act No. 124 of 1993.	Collective Investment Schemes, including hedge funds, in terms of the Collective Investment Schemes Control Act, Act No. 45 of 2002, that hold assets in excess of R15 billion.	Financial Services Providers, as defined in the Financial Advisory and Intermediary Services Act, Act No. 37 of 2002, with assets under management in excess of R50 billion.	Funds, as defined in the Pension Funds Act, Act No. 24 of 1956, that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.	Insurers registered under the Long-term Insurance Act, Act No. 52 of 1998, and the Short-term Insurance Act 1998, Act No.5. of 1998, excluding micro-lenders.	Major Public Entities that directly or indirectly provide essential or strategic services or hold strategic assets for the benefit of the country.	Market infrastructure, as defined in the Financial Markets Act, Act No. 19 of 2012.	Medical Schemes, as defined in the Medical Schemes Act, Act No. 131 of 1998, that are open to the public (commonly referred to as “open medical schemes”) or are restricted schemes with a large number of members.	Other.	<p>Other issuers of debt and equity instruments to the public.</p> <p>Many entities will fall into this category, in addition to other PIE categories. Such entities should be classified into their unique respective PIE category instead of this category.</p> <p>For example, many South African banks have equity listed on a public exchange, and also fall into the separate category of PIEs as banks. These entities should be classified as banks instead of issuers of debt and equity instruments to the public.</p>	Pension Fund Administrators (in terms of Section 13B of the Pension Funds Act, Act No. 24 of 1956), with total assets under administration in excess of R20 billion.
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O.	Indicate whether an Engagement Quality Control Review (EQCR) was done by responding with a “yes” or “no”.												
P.	Disclose the name of the EQC reviewer.												
Q.	If applicable, disclose the IRBA registration number of the EQC reviewer.												
R.	Indicate whether an International Standard on Quality Control 1 (ISQC 1) monitoring review was done by responding with a “yes” or “no”.												

S.	Indicate whether a joint report was issued by the firm.
T.	<p>The amount reflected should be the total of all the non-audit fee invoices issued for the specified period to the specified audit client. This should be reported, even if the work has not been finalised.</p> <p>If more than one audit engagement is being declared, the non-audit fees should be disaggregated based on the time periods the work was performed. For example, if two audit opinions were signed and declared for the current declaration, and non-audit fees were billed across both audit engagements, the date of each audit report could be used as an indication of how to split the non-audit work between the two lines of information declared. Non-audit fees should not be duplicated across multiple audit engagements.</p> <p>The amount reflected as the Amount Billed should exclude VAT, where applicable, and also exclude the recovery of any direct expenses.</p>
U.	Indicate the type of opinion issued, as per the ISAs – qualified, unqualified, disclaimer and/or adverse.
V.	Indicate the first year in which the RA was engaged. This should reflect the number of years for which the RA continuously served as an assurance provider.
W.	Indicate the first year in which the firm was engaged. This should reflect the number of years for which the firm continuously served as an assurance provider.
X.	Indicate, for completed audit engagements, the date of the assembly of the final audit file, as per ISA 230.

Low-Risk Assurance Work (it is compulsory to complete each field)

Column	Details						
A.	Client name details.						
B.	Indicate the highest-level South African parent entity within the group of entities audited by the South African firm preparing the declaration.						
C.	Relevant registration number.						
D.	<p>Low-risk audit and assurance category:</p> <p>Audit in terms of:</p> <table border="1" data-bbox="427 1435 1382 1592"> <tr> <td>VoIA</td> <td>Voluntary audits</td> </tr> <tr> <td>IR</td> <td>Independent reviews</td> </tr> <tr> <td>OAW</td> <td>Other assurance work</td> </tr> </table>	VoIA	Voluntary audits	IR	Independent reviews	OAW	Other assurance work
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	<p>At a minimum, PIEs should be listed separately to facilitate the provision of additional information requested (see points M and N below).</p> <p>The amount reflected as the Amount Billed should exclude VAT, where applicable, and also exclude the recovery of any direct expenses.</p>																															
F.	Subsidiary of a listed company (SL).																															
G.	<p>Industry: (Please select the most appropriate classification)</p> <table border="1"> <tr><td>Attorneys Trust Accounts</td></tr> <tr><td>Auditor-General South Africa assignments (contracted out)</td></tr> <tr><td>Auditor-General South Africa assignments (Section 4(3))</td></tr> <tr><td>Body Corporates</td></tr> <tr><td>Collective Investment Schemes</td></tr> <tr><td>Construction Entities</td></tr> <tr><td>Cooperatives</td></tr> <tr><td>Credit Ratings Agency</td></tr> <tr><td>Engineering</td></tr> <tr><td>Estate Agents (business and trust)</td></tr> <tr><td>Farming/Agriculture entities</td></tr> <tr><td>Financial Institutions (e.g. banks and entities required by FAIS)</td></tr> <tr><td>Insurance</td></tr> <tr><td>Investment Entities</td></tr> <tr><td>Manufacturers</td></tr> <tr><td>Medical Schemes</td></tr> <tr><td>Mining</td></tr> <tr><td>Non-profit Organisations</td></tr> <tr><td>Other</td></tr> <tr><td>Property</td></tr> <tr><td>Retailers</td></tr> <tr><td>Retirement Fund Administrators</td></tr> <tr><td>Retirement Fund Managers</td></tr> <tr><td>Retirement Funds</td></tr> <tr><td>Schools</td></tr> <tr><td>Service Entities</td></tr> <tr><td>Shareblocks</td></tr> <tr><td>Stockbrokers</td></tr> <tr><td>Tertiary Institutions</td></tr> <tr><td>Trade Unions</td></tr> <tr><td>Wholesalers</td></tr> </table>	Attorneys Trust Accounts	Auditor-General South Africa assignments (contracted out)	Auditor-General South Africa assignments (Section 4(3))	Body Corporates	Collective Investment Schemes	Construction Entities	Cooperatives	Credit Ratings Agency	Engineering	Estate Agents (business and trust)	Farming/Agriculture entities	Financial Institutions (e.g. banks and entities required by FAIS)	Insurance	Investment Entities	Manufacturers	Medical Schemes	Mining	Non-profit Organisations	Other	Property	Retailers	Retirement Fund Administrators	Retirement Fund Managers	Retirement Funds	Schools	Service Entities	Shareblocks	Stockbrokers	Tertiary Institutions	Trade Unions	Wholesalers
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Shareblocks																																
Stockbrokers																																
Tertiary Institutions																																
Trade Unions																																
Wholesalers																																
H.	<p>Year-end/Period-end of AFS</p> <p>If applicable, indicate the month and year-end for which the audit was done.</p>																															

I.	Indicate the date of the auditor’s report (leave blank if the audit report is not signed off at the time of submitting the declaration).												
J.	The surname and initials of the audit partner responsible for the final audit report (signing partner).												
K.	The IRBA registration number of the audit partner.												
L.	The Companies Act Public Interest Score, for applicable clients.												
M.	Indicate whether the entity is a Public Interest Entity, as per Section R400.8b SA of the IRBA Code of Professional Conduct for RAs, by responding with a “yes” or “no”.												
N.	<p>IRBA Code Type of Public Interest Entity:</p> <table border="1"> <tr> <td>Authorised users of an exchange, as defined in the Financial Markets Act, Act No. 19 of 2012, that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.</td> </tr> <tr> <td>Banks, as defined in the Banks Act, Act No. 94 of 1990; and Mutual Banks, as defined in the Mutual Banks Act, Act No. 124 of 1993.</td> </tr> <tr> <td>Collective Investment Schemes, including hedge funds, in terms of the Collective Investment Schemes Control Act, Act No. 45 of 2002, that hold assets in excess of R15 billion.</td> </tr> <tr> <td>Financial Services Providers, as defined in the Financial Advisory and Intermediary Services Act, Act No. 37 of 2002, with assets under management in excess of R50 billion.</td> </tr> <tr> <td>Funds, as defined in the Pension Funds Act, Act No. 24 of 1956, that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.</td> </tr> <tr> <td>Insurers registered under the Long-term Insurance Act, Act No. 52 of 1998, and the Short-term Insurance Act, Act No. 53. of 1998, excluding micro-lenders.</td> </tr> <tr> <td>Major Public Entities that directly or indirectly provide essential or strategic services or hold strategic assets for the benefit of the country.</td> </tr> <tr> <td>Market infrastructure, as defined in the Financial Markets Act, Act No. 19 of 2012.</td> </tr> <tr> <td>Medical Schemes, as defined in the Medical Schemes Act, Act No. 131 of 1998, that are open to the public (commonly referred to as “open medical schemes”) or are restricted schemes with a large number of members.</td> </tr> <tr> <td>Other.</td> </tr> <tr> <td> <p>Other issuers of debt and equity instruments to the public.</p> <p>Many entities will fall into this category, in addition to other PIE categories. Such entities should be classified into their unique respective PIE category instead of this category.</p> <p>For example, many South African banks have equity listed on a public exchange, and also fall into the separate category of PIEs as banks. These entities should be classified as banks instead of issuers of debt and equity instruments to the public.</p> </td> </tr> <tr> <td>Pension Fund Administrators (in terms of Section 13B of the Pension Funds Act, Act No. 24 of 1956) with total assets under administration in excess of R20 billion.</td> </tr> </table>	Authorised users of an exchange, as defined in the Financial Markets Act, Act No. 19 of 2012, that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.	Banks, as defined in the Banks Act, Act No. 94 of 1990; and Mutual Banks, as defined in the Mutual Banks Act, Act No. 124 of 1993.	Collective Investment Schemes, including hedge funds, in terms of the Collective Investment Schemes Control Act, Act No. 45 of 2002, that hold assets in excess of R15 billion.	Financial Services Providers, as defined in the Financial Advisory and Intermediary Services Act, Act No. 37 of 2002, with assets under management in excess of R50 billion.	Funds, as defined in the Pension Funds Act, Act No. 24 of 1956, that hold or are otherwise responsible for safeguarding client assets in excess of R10 billion.	Insurers registered under the Long-term Insurance Act, Act No. 52 of 1998, and the Short-term Insurance Act, Act No. 53. of 1998, excluding micro-lenders.	Major Public Entities that directly or indirectly provide essential or strategic services or hold strategic assets for the benefit of the country.	Market infrastructure, as defined in the Financial Markets Act, Act No. 19 of 2012.	Medical Schemes, as defined in the Medical Schemes Act, Act No. 131 of 1998, that are open to the public (commonly referred to as “open medical schemes”) or are restricted schemes with a large number of members.	Other.	<p>Other issuers of debt and equity instruments to the public.</p> <p>Many entities will fall into this category, in addition to other PIE categories. Such entities should be classified into their unique respective PIE category instead of this category.</p> <p>For example, many South African banks have equity listed on a public exchange, and also fall into the separate category of PIEs as banks. These entities should be classified as banks instead of issuers of debt and equity instruments to the public.</p>	Pension Fund Administrators (in terms of Section 13B of the Pension Funds Act, Act No. 24 of 1956) with total assets under administration in excess of R20 billion.
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O.	Indicate whether an EQCR was done by responding with a “yes” or “no”.
P.	Disclose the name of the EQC reviewer.
Q.	If applicable, disclose the IRBA registration number of the EQC reviewer
R.	Indicate whether an ISQC 1 monitoring review was done by responding with a “yes” or “no”.
S.	Indicate whether a joint report was issued by the firm.
T.	<p>The amount reflected should be the total of all the non-audit fee invoices issued for the specified period to the specified audit client. This should be reported, even if the work has not been finalised.</p> <p>If more than one audit engagement is being declared, the non-audit fees should be disaggregated based on the time periods the work was performed. For example, if two audit opinions were signed and declared for the current declaration and non-audit fees were billed across both audit engagements, the date of each audit report could be used as an indication of how to split the non-audit work between the two lines of information declared. Non-audit fees should not be duplicated across multiple audit engagements.</p> <p>The amount reflected as the Amount Billed should exclude VAT, where applicable, and also exclude the recovery of any direct expenses.</p>
U.	Indicate the type of opinion issued, as per the ISAs – qualified, unqualified, disclaimer and/or adverse.
V.	Indicate the first year in which the RA was engaged. This should reflect the number of years for which the RA continuously served as an assurance provider.
W.	Indicate the first year in which the firm was engaged. This should reflect the number of years for which the firm continuously served as an assurance provider.
X.	Indicate, for completed audit engagements, the date of the assembly of the final audit file, as per ISA 230.

SECTION 9: FREQUENTLY ASKED QUESTIONS

1. What is an Engagement Quality Review?

ISQC 1 requires that the EQCR process be mandatory for audits of financial statements of listed entities and other engagements, if any, for which the firm has determined that such a review is required.

2. What is a Monitoring Review?

ISQC 1 requires firms to establish a monitoring process designed to provide reasonable assurance that the policies and procedures relating to the system of quality control are relevant, adequate and operating effectively.

3. What is a Public Interest Entity?

Audit firms are required to determine whether an entity is a PIE, as per Section R400.8b SA of the IRBA Code of Professional Conduct. These entities must be flagged as such in the declaration.

The IRBA Code has a list of 11 types or categories of entities that generally satisfy the definition of a PIE (pre-defined PIEs). Firms are required to indicate which type or category of PIE each relevant engagement belongs to.

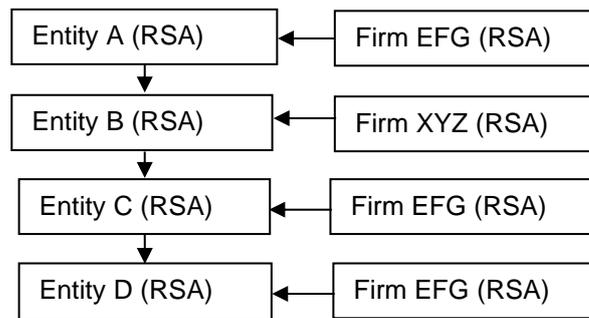
4. How Should Information Be Provided for Group Engagements?

For group engagements, where the invoiced fees relate to various engagements within the same group of entities, each engagement that is performed by the South African firm preparing the declaration should be listed separately. Furthermore, the signing engagement partner responsible for the respective engagement/s must be disclosed in the column titled “Registered Auditor” in the declaration.

In these situations, the highest-level South African parent entity within the group of entities that is audited by the South African firm preparing the declaration must also be disclosed for each of the separately listed entities. Please see the illustrative example below.

Example

Entity A is registered under the Companies Act of South Africa and has the following group structure:



Entity A controls Entity B. Entity B controls Entity C, which in turn controls Entity D. Entities A, B, C and D are all registered in South Africa. All of these entities meet the criteria to be classified as high risk.

Firm EFG

Firm EFG audits Entities A, C and D. Therefore, Firm EFG must list these entities separately on its firm fee declaration, with all columns completed per the template.

Firm EFG must also disclose, on the declaration, Entity A as the “highest-level SA parent entity audited by the SA firm” for each of the entities in the group audited by the firm, i.e. Entities A, C and D.

Firm XYZ

Firm XYZ audits Entity B. Then, Firm XYZ must declare the assurance fees charged to Entity B, with all columns completed per the template.

Firm XYZ is not required to disclose any additional information in the column “highest-level SA parent entity audited by the SA firm”, as Firm XYZ does not audit any other entities within the group.

5. What are Non-audit Fees?

Non-audit fees include fees that have been invoiced to the client for non-audit services. Examples include assistance with regulatory returns, client contractual requirements and advisory services.

The total rand value of non-audit fees billed to an audit client, by engagement, within the calendar year covered by the declaration should be disclosed. The amounts declared should exclude VAT and the recovery of any direct expenses.

The information is required for audit engagements only. Please exclude engagement fees that are required by law or regulation (statutory non-audit fee). Such engagements would include assurance over regulatory returns and interim reviews, among others.

6. To What Does the “First Year RA Engaged” Refer?

This is the year in which the first assurance report was issued by the individual RA. This should reflect the number of years, by engagement, for which the RA continuously served as an assurance provider.

Ideally, the year of appointment should be stated. In most cases, this would align with the financial year-end for which the auditor was appointed. However, there could be a material gap between the financial year-end and the date of appointment. This could occur where a firm has engaged with the client to provide assurance services after multiple financial year-ends have passed. For such cases, it is advisable to follow the principles of the Audit Tenure Rule, which state the following: *“The registered auditor will have to be diligent and use his/her professional judgment. Information on the appointment and changes in auditors can be obtained from the Companies and Intellectual Property Commission (CIPC) or company secretarial records. The audit tenure should reflect the number of years the audit firm/sole practitioner continuously served as auditor.”*

7. To What Does the “First Year Firm Engaged” Refer?

This is the year in which the first assurance report was issued by the firm. This should reflect the number of years, by engagement, for which the firm continuously served as an assurance provider.

The principles underpinning this information should be the same as those for the Audit Tenure Rule. For more guidance, refer to the IRBA communique dated 4 December 2015 and Section 90 of the Companies Act.

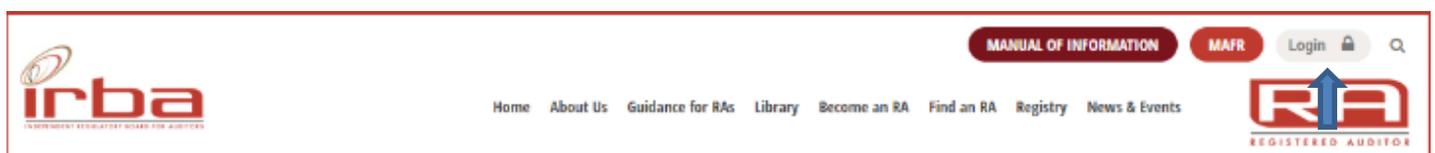
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8. What is the Date of Assembly of the Final Audit File?

For completed audit engagements, the date of the assembly of the final audit file is the date as per ISA 230, paragraphs 14-16.

SECTION 10: STEP-BY-STEP GUIDE TO THE ONLINE COMPLETION AND SUBMISSION PROCESS

Access the IRBA website (www.irba.co.za), click on the “Login” icon on the top menu bar and select the “Registered Auditor” option.



On the login screen, enter your IRBA number, email address and password; then click on the “Login” button.

The dashboard page will open up with your details on display.

Home » Registered Auditor

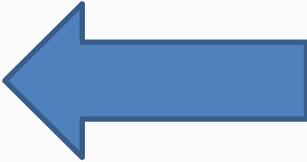
Login

IRBA Number

Email Address

Password

Are you a new user or have you forgotten your password?
[Retrieve password here](#)



From the tabs on the landing page, select "Assurance Work".

 Change Password	 Update Individual Details	 Update Firm Details	 Annual Renewal	 Reportable Irregularities	 Assurance Work
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Assurance Work Section

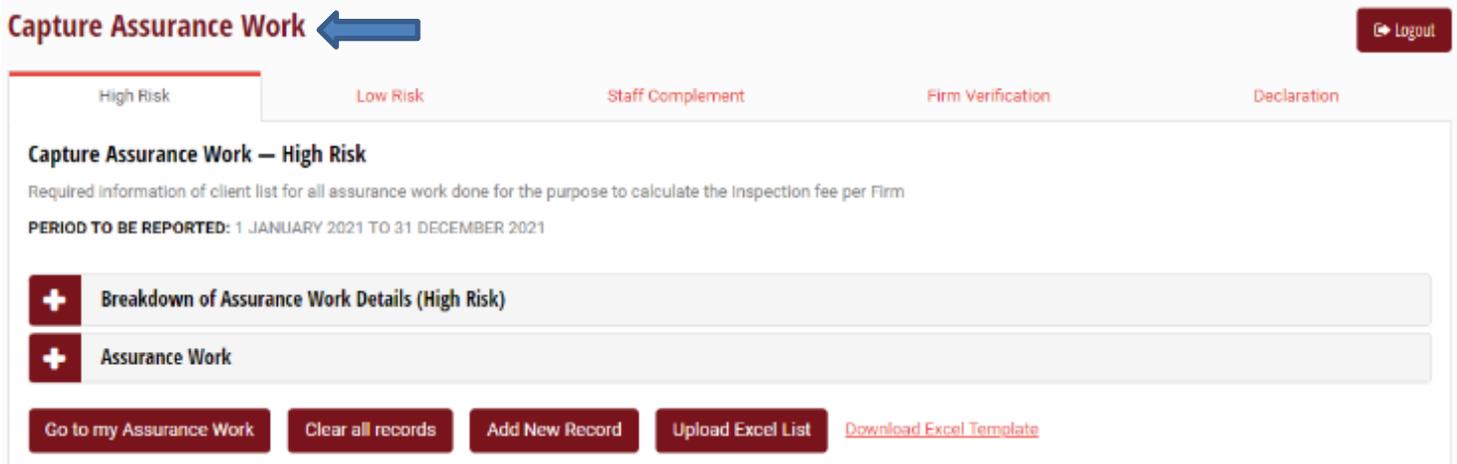
Clicking on “Firm Assurance Work” will allow you to view previous submissions.



The Explanatory Memo can be downloaded by clicking on the button shown below.



The high-risk section will open as soon as you click on “Capture Assurance Work”.



The high-risk section will allow you to capture high-risk audits.

The “Assurance Work Details” section will display a breakdown of all the high-risk audits captured here.

Breakdown of Assurance Work Details (High Risk) ←

Firm IRBA Number	900000
Firm Name	IRBA
Number of Registered Auditors	0
Number of High Risk Audits	0
Total Number Of Listed Companies	0
Total Number Of Subsidiary of Listed Companies	0
Public Interest Entities	0
Total Fee Income	0.00

The “Assurance Work” section will show no records, or all audits already captured, and will allow you to edit the information, if required (prior to a submission).

There is an option to clear/delete all imported records at once or to remove one record at a time.

Assurance Work

Client Name	Group Structure Highest level SA parent entity, audited by the SA firm	Client CIPC Registration Number	Type of Audit / Assurance Work Refer to Explanatory Memo Section 8	Amount Billed (excl VAT)	Options
Client A	Not Applicable	1	ATA	R 20,000.00	 
Client B	Not Applicable	2	EA	R 6,000.00	 
Client C	Not Applicable	3	ATA	R 8,500.00	 
Client D	Not Applicable	4	EA	R 13,500.00	 

Showing 1 to 5 of 5 entries

[Go to my Assurance Work](#)
[Clear all records](#)
[Add New Record](#)
[Upload Excel List](#)
[Download Excel Template](#)

You can capture manual record(s) for high- and low-risk audits. The manual record contains the same fields as those that are in the Excel template.

Assurance Work Details (High RISK)

Firm IRBA Number: 900000

Firm Name: IRBA

Client Name:

Group Structure Highest level SA parent entity, audited by the SA firm:

Client CIPC Registration Number:

Type of Audit / Assurance Work Refer to Explanatory Memo Section 8: Please select...

Amount Billed (excl VAT): R

Listed / Subsidiary of listed Company (L / SL): Please select...

Industry Refer to Explanatory Memo Section 8: Please select...

To complete the audit records on the Excel spreadsheet, click on the “Excel List” button to download the template.

Assurance Work

Client Name	Group Structure Highest level SA parent entity, audited by the SA firm	Client CIPC Registration Number	Type of Audit / Assurance Work Refer to Explanatory Memo Section 8	Amount Billed (excl VAT)	Options
Client A	Not Applicable	1	ATA	R 20,000.0	 
Client B	Not Applicable	2	EA	R 6,000.0	 
Client C	Not Applicable	3	ATA	R 8,500.0	 
Client D	Not Applicable	4	EA	R 13,500.0	 

Showing 1 to 5 of 5 entries

- Go to my Assurance Work
- Clear all records
- Add New Record
- Upload Excel List
- [Download Excel Template](#)

Once the client information has been captured on the Excel spreadsheet, you may import the spreadsheet. The information for each audit record will be validated during the import process.

Capture Assurance Work - Import Records

Logout

Assurance Work Details (High RISK)

Firm IRBA Number: 900000

Firm Name: IRBA

Upload File (Sample): 2021 HIGH - TEST 2.xlsx Choose file

Import

Cancel Import **Process Import**

Any exceptions/errors will be displayed in an error report.

Assurance Work Details (High RISK)

Firm IRBA Number: 900000

Firm Name: IRBA

Upload File (Sample): 2021 HIGH - TEST 2.xlsx Choose file

Import

Import Status

Please fix the errors below and try again. [Click here](#) to download Report

Row	Client Name	Group Structure Highest level SA parent entity, audited by the SA firm	Client CIPC Registration Number	Type of Audit / Assurance Work Refer to Explanatory Memo Section 8	Amount Billed (excl VAT)	Listed / Subsidiary of listed Company (L / SL)	Industry Refer to Explanatory Memo Section 8	Year / Period end of AFS	Date the audit/assurance report was signed	Registered Auditor Surname and initials	Re
2	Client A	N/A	1	ATA	20000	must exist in (listed, not applicable, subsidiary)	Attorneys Trust Accounts	28/02/2019	27/08/2019	Please complete RAName	P

The error report can be downloaded and printed.

Any errors displayed in the error report will need to be fixed on the spreadsheet before it is reimported.

ROW 2

Client Name:	Client A
Group Structure Highest level SA parent entity, audited by the SA firm:	N/A
Client CIPC Registration Number:	1
Type of Audit / Assurance Work Refer to Explanatory Memo Section B:	ATA
Amount Billed (excl VAT):	20000
Listed / Subsidiary of listed Company (L / SL):	N/A <small>must select in (listed, not applicable, subsidiary)</small>
Industry Refer to Explanatory Memo Section B:	Attorneys Trust Acco...
Year / Period end of AFS:	28/02/2019
Date the audit/assurance report was signed:	27/08/2019
Registered Auditor Surname and initials:	Please complete RAName
Registered Auditor IRBA Registration Number:	Please complete IRBANumber
Companies Act Public Interest Score (PIS):	0
IRBA Code Public Interest Entity (PIE):	No
IRBA Code Type of Public Interest Entity (PIE):	
ISQC 1 - Was an Engagement Quality Control Review (EQCR) performed?:	No
ISQC 1 EQ Reviewer Surname and initials:	No

The following message will be displayed when the spreadsheet has been imported successfully:

Home > Registered Auditor

Capture Assurance Work - Import Records[Logout](#)**Assurance Work Details (High RISK)**

Details added successfully.

[Import another file](#)[Back to Assurance Work Dashboard](#)

The same “import” process may be followed when importing low-risk audits under the “Low Risk” section.

Staff Complement Section

Under the “Staff Complement” section, firms are required to capture the demographic information for all staff members who are employed at the firm.

Section	Total Staff	African	Coloured	Indian	Other	White	Age (20 - 29)	Age (30 - 39)	Age (40 - 49)
1st Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
2nd Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
3rd Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
4th Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
5th Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Administrative staff	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Partners / Directors	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Professionally qualified staff – CA's	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Professionally qualified staff – other qualifications	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Registered Candidate Auditors	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty

In each field, use the arrows to increase/decrease the value, and then click on the blue tick sign to save it.

Section	Total Staff	African	Coloured	Indian	Other	White	Age (20 - 29)	Age (30 - 39)	Age (40 - 49)
1st Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
2nd Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
3rd Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
4th Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
5th Year Trainees	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Administrative staff	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Partners / Directors	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Professionally qualified staff – CA's	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Professionally qualified staff – other qualifications	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty
Registered Candidate Auditors	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty	Empty

Update details

↑
↓
⊞
✓
✕

Firm Verification Section

Firms are required to verify firm details and upload the relevant documents (only PDF files) under the “Firm Verification” section.

High Risk Low Risk Staff Complement **Firm Verification** Declaration

FIRM VERIFICATION FOR YEAR: 2022

Assurance Work Details – File Uploads

Firm IRBA Number

Firm Name

Files Add New

File Name	Document Type	File Upload	Options
No data available in table			

Showing 0 to 0 of 0 entries

The “Add New” button will allow you to upload the relevant supporting documents.

Upload File

Display File Name

Document Type

Display File Name (PDF only)

Select Type

- Select Type
- Firm Leadership (CEO / Quality Leader / Risk Leader)
- Firm Ownership / Shareholding
- Most recent approved set of Annual Financial Statements of the firm
- Network firm information
- Supporting Document

If uploaded in error, any file can be removed.

High Risk Low Risk Staff Complement **Firm Verification** Declaration

FIRM VERIFICATION FOR YEAR: 2022

Assurance Work Details – File Uploads

Firm IRBA Number

Firm Name

Files Add New

File Name	Document Type	File Upload	Options
Financial Statements	Most recent approved set of Annual Financial Statements of the firm	Download	

Showing 1 to 1 of 1 entries

Declaration Section

The “Declaration” section will display a summary of all the captured audit information.

The compiler’s information will default to the details of the auditor who is currently logged in. This information can be edited.

Please select the relevant submission year according to the description, as shown below:

2020/2021 – audits performed in 2019
2021/2022 – audits performed in 2020
2022/2023 – audits performed in 2021

* Submission Year

* I confirm that the information provided in this declaration is true and correct in every detail, to the best of my knowledge and ability

2022 / 2023 - audits performed in 2021

There is an option to submit outstanding declarations for previous submission years.

To submit the firm assurance work declaration and firm-related information, tick the confirmation sentence to confirm that all the information is correct; and then click on the green “Submit” button.

* I confirm that the information provided in this declaration is true and correct in every detail, to the best of my knowledge and ability

High Risk: Number of Registered Auditors	<input type="text" value="1"/>
Low Risk: Number of Registered Auditors	<input type="text" value="0"/>
High Risk: Total fee income	<input type="text" value="R 58,000.00"/>
Low Risk: Total fee income	<input type="text" value="R 0.00"/>
Total Firm Income	<input type="text" value="R 58,000.00"/>
High Risk: Total number of Clients	<input type="text" value="5"/>
Low Risk: Total number of Clients	<input type="text" value="0"/>
Total number Listed / Subsidiary of Listed clients	<input type="text" value="0"/>
Public Interest Entities	<input type="text" value="0"/>

A confirmation message will be displayed to confirm the submission.

High Risk Low Risk Staff Complement Firm Verification **Declaration**

Assurance Work – Declaration

Details submitted successfully and awaiting to be processed.

[My Assurance Work](#)

[Back to Dashboard](#)

There is an option to print the summary declaration page.

The “Correction” button will allow you to perform and capture any correction on the submitted information and reopen the process.

High Risk: Number of Registered Auditors	1
Low Risk: Number of Registered Auditors	0
High Risk: Total fee income	R 58,000.00
Low Risk: Total fee income	R 0.00
Total Firm Income	R 58,000.00
High Risk: Total number of Clients	5
Low Risk: Total number of Clients	0
Total number Listed / Subsidiary of Listed clients	0
Public Interest Entities	0
Date	2021-01-29 11:57:09

[Back to Dashboard](#) [Correction](#) ←

↓
[Print](#)

When the process is reopened, you will be able to make corrections/updates on any of the sections.

Capture Assurance Work

High Risk Low Risk Staff Complement Firm Verification Declaration

Capture Assurance Work – High Risk

Required information of client list for all assurance work done for the purpose to calculate the inspection fee per Firm

PERIOD TO BE REPORTED: 1 JANUARY 2021 TO 31 DECEMBER 2021

+ Breakdown of Assurance Work Details (High Risk)

+ Assurance Work

[Go to my Assurance Work](#) [Clear all records](#) [Add New Record](#) [Upload Excel List](#) [Download Excel Template](#)

Remember to resubmit the information under the “Declaration” section.

I confirm that the information provided in this declaration is true and correct in every detail, to the best of my knowledge and ability 

High Risk: Number of Registered Auditors	<input type="text" value="1"/>
Low Risk: Number of Registered Auditors	<input type="text" value="0"/>
High Risk: Total fee income	<input type="text" value="R 58,000.00"/>
Low Risk: Total fee income	<input type="text" value="R 0.00"/>
Total Firm Income	<input type="text" value="R 58,000.00"/>
High Risk: Total number of Clients	<input type="text" value="5"/>
Low Risk: Total number of Clients	<input type="text" value="0"/>
Total number Listed / Subsidiary of Listed clients	<input type="text" value="0"/>
Public Interest Entities	<input type="text" value="0"/>

