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INTEGRITY I PUBLIC INTEREST I AUDIT QUALITY

BOARD NOTICE

THE ADOPTION OF THE INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD'S (IAASB) 2023 - 2024 HANDBOOK OF INTERNATIONAL QUALITY MANAGEMENT, AUDITING, REVIEW, OTHER ASSURANCE, AND RELATED SERVICES PRONOUNCEMENTS IN TERMS OF THE AUDITING PROFESSION ACT 26 OF 2005, AS AMENDED

Notice is hereby given, in accordance with the provision of Section 4(1)(e) of the Auditing Profession Act 26 of 2005, as amended, regarding the following:

The Independent Regulatory Board for Auditors (the IRBA) hereby resolves to adopt, issue and prescribe the following publications:

1. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023 -2024 Edition, Volume 1, ISBN: 978-1-60815-573-6.
2. Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023 – 2024 Edition, Volume 3, ISBN: 978-1-60815-573-6.
3. Supplement to the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023 -2024 Edition, Volume 4, ISBN: 978-1-60815-573-6.

These publications replace the following issues:

- **Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition, Volume 1, ISBN: 978-1-60815-546-0.**
- **Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition, Volume 2, : 978-1-60815-546-0.**
- **Supplement to the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition, Volume 3, ISBN: 978-1-60815-546-0.**

The latest edition of the handbook includes:

- International Standard on Auditing (ISA) 600 (Revised), Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors).

The handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023 – 2024 Edition, Volume 2, ISBN: 978-1-60815-573-6 (The ISA for LCE) has **not been adopted**, issued and prescribed for use in South Africa.

References to the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants must be read in conjunction with the IRBA Code of Professional Conduct for Registered Auditors, which has additional requirements for registered auditors in South Africa.

These 2023 -2024 publications are issued by the IRBA under the following copyright permission from the International Federation of Accountants:

> *"The Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2023 - 2024 Edition is based on the Handbook of International Quality Management, Auditing, Review, Other Assurance, and Related Services Pronouncements, 2022 Edition of the International Auditing and Assurance Standards Board, published by the International Federation of Accountants (IFAC) in August 2024 and is used with permission of IFAC.*
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By virtue of having adopted the publications listed under points 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 and also makes them available on the IRBA website. The IRBA Code and subsequent amendments are also available on the IRBA website.

For further assistance, enquiries may be directed to standards@irba.co.za.

Mr I Nagy

Chief Executive Officer

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