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## BOARD NOTICES • RAADSKENNISGEWINGS

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### BOARD NOTICE 73 OF 2019



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### CALL FOR PERSONS TO SERVE ON THE DISCIPLINARY COMMITTEE OF THE INDEPENDENT REGULATORY BOARD FOR AUDITORS

The Independent Regulatory Board for Auditors (IRBA) is a statutory body established in terms of Section 3 of the Auditing Profession Act, 2005, Act 26 of 2005, as amended (APA). As part of its general functions to protect the public and promote the integrity of the auditing profession, the IRBA investigates allegations of improper conduct against registered auditors and registered candidate auditors and conducts disciplinary hearings. Accordingly, in terms of Sections 20(2)(f) of the APA, the IRBA has established a Disciplinary Committee, which is a permanent committee tasked with conducting disciplinary hearings.

Section 24(2) of the APA requires that the Disciplinary Committee must be chaired by a retired judge or senior advocate and must consist of a majority of persons who are not registered auditors, but must include registered auditors and other suitably qualified persons.

The following vacancies exist on the Disciplinary Committee:

- **Two registered auditors who are not affiliated to a firm or network firm as defined in the IRBA's Code of Professional Conduct for Registered Auditors; and**
- **One individual with significant legal experience.**

As most cases dealt with involve work related to auditing, accounting and ethics, and are conducted through general legal principles, a sound and thorough understanding of these disciplines is required.

Disciplinary Committee members currently serve a term of three years, renewable twice at the discretion of the IRBA and the committee meets on an ad hoc basis, being convened as and when there are matters on the roll. Each sitting of the committee may last a number of consecutive days. The above term of office might change depending on amendments made by the Financial Matters Amendment Bill, 2019, once enacted.

Eligible persons who wish to be considered for appointment are invited to submit applications to the Board Secretary, Ms J Levendal at [board@irba.co.za](mailto:board@irba.co.za).

In appointing suitable persons, the IRBA will take into account the current demographic composition of the committees and will seek to achieve a more representative committee in accordance with the demographics of the country.

Each application must include a Curriculum Vitae detailing the applicant's knowledge, experience and suitability as a committee member and a completed nominations form which can be downloaded from the IRBA's website at [www.irba.co.za](http://www.irba.co.za).

Shortlisted candidates may be called for an interview. The closing date for applications is **17 May 2019**.

Bernard Peter Agulhas  
Chief Executive Officer