

## BOARD NOTICES • RAADSKENNISGEWINGS

### BOARD NOTICE 851 OF 2025



## BOARD NOTICE

### NOTICE OF INVITATION TO COMMENT – INDEPENDENT REGULATORY BOARD FOR AUDITORS' (IRBA) FEES PROPOSALS FOR 2026/2027

#### 1. Notice of Invitation to Comment

The IRBA publishes the following documentation for public consultation:

- a) A schedule of proposed fees to registered auditors, to fund its operations for the 2026/2027 financial year (**Annexure A**); and
- b) A schedule of proposed assurance fees to firms registered with the IRBA, to fund its operations for the 2026/2027 financial year (**Annexure B**).

#### 2. Submission Requirements

- a) Comments on the proposed fees must be submitted to [board@irba.co.za](mailto:board@irba.co.za) for the attention of Mr Marius Fourie on or before 17h00 on 8 December 2025.
- b) Any enquiries regarding this communication can be directed to the aforementioned email address.

**ANNEXURE A****1. PROPOSED FEES FOR REGISTERED AUDITORS**

The proposed fees are as set out below and have been rounded to the lowest R5, so as not to exceed 6%.

	1 April 2026	1 April 2025	% Increase (Rounded up)
<b>1. Registration Fees</b>			
1.1. Registration of an individual.	R15 920	R15 165	5%
1.2. Proficiency interviews, payable on notification for an interview. (Application of the "Three-Year Rule")	R3 100	R2 955	5%
1.3. Registration of firms.	R7 930	R7 555	5%
1.4. Administration fee for cancellation or withdrawal from 1.1, 1.2 and 1.3 above (recovery of costs).	15% of the above applicable fees	15% of the above applicable fees	
<b>2. Annual Renewal Fees</b>			
2.1. Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and has not reached the age of 65 years.	R12 630	R12 030	5%
2.2. Annual renewal of registration payable by any person as long as he/she remains registered as an auditor and is over the age of 65 years	R9 470	R9 020	5%
2.3. Administration fee for reinstatements (not limited to reinstatements after lapsing).	R6 315	R6 015	5%
<b>3. Training Contracts</b>			
3.1. Registration of all training contracts, irrespective of the term.	R3 925	R3 740	5%
<b>4. Audit Development Programme (ADP)</b>			
4.1. Registration of an ADP contract.	R0	R0	0%
<b>5. ADP Monitoring Visits</b>			
5.1. No fees charged for the ADP monitoring visit.			
5.2. Cancellation fees payable: Total time as allocated for the ADP monitoring visit when scheduled, and as communicated to the registered auditor at the time, at a standard rate per hour per inspector scheduled.	R1 640	R1 565	5%

	1 April 2026	1 April 2025	% Increase (Rounded up)
<b>6. Inspection Fees</b>			
Cancellation fees payable: Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at the ad-hoc hourly rate per hour per inspector scheduled.	R3 390	R3 230	5%
<b>7. Ad-hoc Hourly Rate</b>			
Hourly rate for actual time spent carrying out other services rendered by the IRBA.	R3 390	R3 230	5%
<b>8. Accreditation Fees for Professional Bodies</b>			
8.1 Application fee: Payable on application (non-refundable).	R87 330	R83 180	5%
8.2 Evaluation fee (up to a maximum of): <ul style="list-style-type: none"> <li>• Payable on progress.</li> <li>• Should the professional body withdraw its application for accreditation, the IRBA will charge for the recovery of costs incurred.</li> </ul>	R2 588 800	R2 465 530	5%
8.3 Annual monitoring fee: Payable annually.	R1 016 665	R968 255	5%

**ANNEXURE B****2. PROPOSED FEES ON ASSURANCE ENGAGEMENTS PAYABLE TO THE IRBA**

<b>Fee Percentages and Applicable Categories</b>			
<b>Total Assurance Fee (both High-Risk and Low-Risk) (R) Declared</b>	<b>Percentage of Fee Payable: 2026/2027</b>	<b>Percentage of Fee Payable: 2025/2026</b>	<b>% Increase (Rounded up)</b>
> 702 250 000	0.393%	0.393%	0%
> 140 450 000	0.594%	0.594%	0%
> 126 405 000	0.606%	0.606%	0%
> 112 360 000	0.618%	0.618%	0%
> 98 315 000	0.630%	0.630%	0%
> 84 270 000	0.677%	0.677%	0%
> 70 225 000	0.701%	0.701%	0%
> 56 180 000	0.773%	0.773%	0%
> 42 135 000	0.891%	0.891%	0%
> 28 090 000	1.010%	1.010%	0%
> 60 400	1.146%	1.146%	0%
<= 60 400	0.000%	0.000%	0%

All firms will be billed twice a year, as follows:

- 1<sup>st</sup> invoice in the first week of June, payable by 31 July; and
- 2<sup>nd</sup> invoice in the first week of December, payable by 31 January of the following year.

These fees are based on a percentage of the high-risk audit and other assurance work invoiced and declared every calendar year by the firm for each registered auditor.