BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 970 OF 2026

IRBA
INTEGRITY I PUBLIC INTEREST I AUDIT QUALITY

BOARD NOTICE

NOTICE OF AN INVITATION TO COMMENT ON THE PROPOSED COMPETENCY FRAMEWORK (REVISED 2026)

The Independent Regulatory Board for Auditors (IRBA) is a statutory body established in terms of Section 3 of the Auditing Profession Act (Act No. 26 of 2005), as amended.

Sections 4(1)(c) and 7(1)(f) of the Auditing Profession Act 26 of 2005, as amended (the APA), require the IRBA to prescribe competency requirements for auditors. The IRBA meets this responsibility through the prescription of the Competency Framework.

In terms of section 19(1) of the APA, the Board delegates and assigns the duty to formulate and recommend to the Board professional competency requirements for Registered Auditors (RAs) to the Education, training and professional development committee (EDCOM) [Section 4(1)(c) and 7(1)(f) of the APA]. To fulfil this responsibility and undertake the revisions to the Competency Framework, the EDCOM appointed a Competency Framework Task Force as an ad-hoc working group to the committee. The EDCOM appointed all the members of the task force.

The IRBA Board has approved the issuing of the Proposed Competency Framework (Revised 2026), for public comment by **7 September 2026.**

The IRBA Competency Framework was introduced in 2013. Since 2013, there have been numerous developments in the profession, that impact the competencies that RAs are required to develop and maintain, including shifts and developments in response to technological advancements, regulatory change, economic conditions and emerging risks. These developments formed the context against which the Competency Framework was revised.

Overview of the Proposed Revisions

The proposed Competency Framework (Revised 2026) is a comprehensive revision to the Competency Framework. The significant revisions are those indicated below.

Fundamental Shift in Design Philosophy

The proposed framework is repositioned as a principles-based, outcomes-driven regulatory framework, with competencies expressed as observable outcomes and behaviours. The framework is designed to operate at a regulator level and not as a curriculum, syllabus or job description. The proposed framework has been designed to support multiple education and training pathways, enable consistent application across stakeholders and remain adaptable as the profession evolves. This will further enhance and improve its usability across the ecosystem.

Simplified and Integrated Model

The proposed framework introduces a clear integrated model by organising competencies into domains, clusters and competencies. This structure allows users to move from a broad understanding of what capability areas are required for the specific behaviours and outcomes expected at each stage of development.

Expanded and Enhanced Competency Coverage

The proposed framework is future-orientated and expands technical competency coverage significantly to include competencies relating to sustainability and environmental, social and governance reporting; technology, data analytics and cybersecurity; and business, economic and regulatory analysis.

The Enabling and Professional competency coverage has been expanded to include competencies that support effective performance in increasingly complex, judgement-driven and ethically demanding environments. These competencies recognise that audit quality is not achieved through technical expertise alone, but through the consistent application of sound judgement, disciplined behaviours and principled conduct.

Improved Competency Measurability and Assessment Clarity

Competencies in the proposed framework are defined as principle-based, observable, assessable outcomes, with an explicit focus on measurability and an evidence-based evaluation of competencies. This shift supports the consistent application of the framework across different education and training environments.

Proposed Effective Date

Subject to the comments received, the final Revised Competency Framework will be presented to the IRBA Board for approval and issue in October 2026. The proposed effective date of the Competency Framework (Revised 2026) is 1 April 2027, with a phased in implementation with accredited professional bodies and the Audit Development Programme to take place within 2 years from the effective date.

Request for Comments

The EDCOM welcomes comments on all matters that are addressed in this proposed Competency Framework (Revised 2026), especially those questions that are set out in the Request for Specific Comments section. To assist the IRBA in evaluating responses effectively, respondents are encouraged to reference specific sections, components or competencies within the framework, provide clear reasons for their views, suggest specific wording changes or practical alternatives where relevant, and indicate where they agree with the proposals, as this helps the IRBA assess the level of stakeholder support for the proposed revisions.

Respondents should email their feedback, in Word and PDF formats, to edutrain@irba.co.za. The deadline for submission is **7 September 2026**. To download the Proposed Competency Framework, please visit the IRBA website.

Information Sessions

The IRBA will host information sessions, which respondents are encouraged to attend. These sessions will provide respondents with an overview of the process that was undertaken to revise the Competency Framework and outline the call for comment process and timelines.

For further details of the information sessions please visit the IRBA website.

Nadine Kater

Director: Education and Transformation