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BOARD NOTICE 1007 OF 2026

IRBA
INTEGRITY I PUBLIC INTEREST I AUDIT QUALITY

BOARD NOTICE

NOTICE INVITING COMMENT ON THE INDEPENDENT REGULATORY BOARD FOR AUDITORS' (IRBA) PROPOSED FEES FOR 2027/2028

1. Notice of Invitation to Comment

The IRBA publishes the following documentation for public consultation:

a) A schedule of proposed fees for registered auditors, to fund its operations for the 2027/2028 financial year (**Annexure A)**; and

b) A schedule of proposed assurance fees for firms registered with the IRBA, to fund its operations for the 2027/2028 financial year (**Annexure B).**

2. Submission Requirements

a) Comments on the proposed fees must be submitted to board@irba.co.za for the attention of Mr Marius Fourie on or before 17h00 on 9 December 2026.

b) Any enquiries regarding this communication can be directed to the aforementioned email address.

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ANNEXURE A

PROPOSED FEES FOR REGISTERED AUDITORS AND PROFESSIONAL BODIES

The proposed fees are as set out below and have been rounded down to the nearest R5.

		Proposed fee effective 1 April 2027	Current fee effective 1 April 2026	Percentage change
1.	**Registration Fees**			
1.1.	Registration or re-registration of an individual.	R16 715	R15 920	5%
1.2.	Proficiency interviews, payable on notification for an interview. (Application of the "Three-Year Rule")	R3 255	R3 100	5%
1.3.	Registration or re-registration of a firm.	R8 325	R7 930	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	
2.	**Annual Renewal Fees**			
2.1.	Annual renewal of registration payable by any person, as long as they remain registered as an auditor and have not reached the age of 65 years.	R12 635	R12 390	2%
2.2.	Annual renewal of registration payable by any person, as long as they remain registered as an auditor and are 65 years of age or older.	R9 475	R9 290	2%
2.3.	Administration fee for reinstatements (not limited to reinstatements after annual renewal terminations).	R6 500	R6 195	5%
3.	**Training Contracts**			
3.1.	Registration of a training contract, irrespective of the duration.	R4 120	R3 925	5%
4.	**Audit Development Programme (ADP)**			
4.1.	Registration of an ADP contract.	R0	R0	0%
5.	**ADP Monitoring Visits**			
5.1.	No fees charged for the ADP monitoring visit.	R0	R0	0%
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 720	R1 640	5%
6.	**Inspection Fees**			
6.1.	Cancellation fees payable: Total time as allocated for the inspection when scheduled, and as communicated to the registered auditor at the time, at the adhoc hourly rate per hour per inspector scheduled.	R3 555	R3 390	5%
7.	**Ad-hoc Hourly Rate**			
7.1.	Hourly rate for actual time spent carrying out other services rendered by the IRBA.	R3 555	R3 390	5%

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		Proposed fee effective 1 April 2027	Current fee effective 1 April 2026	Percentage change
8.	**Accreditation Fees for Professional Bodies**			
8.1.	Application fee: Payable on application (non-refundable).	R91 695	R87 330	5%
8.2.	Evaluation fee (up to a maximum of): • Payable on progress. • Should the professional body withdraw its application for accreditation, the IRBA will charge for the recovery of the costs incurred.	R2 718 240	R2 588 800	5%
8.3.	Annual monitoring fee: Payable annually.	R1 067 495	R1 016 665	5%

Subject to final approval by the Board following the consultation process, the fees will take effect on 1 April 2027.

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ANNEXURE B

PROPOSED FEES ON ASSURANCE ENGAGEMENTS PAYABLE TO THE IRBA

Fee Percentages and Applicable Categories			
Total Assurance Fee (both High-Risk and Low-Risk) (R) Declared	**Percentage of Fee Payable: 2027/2028**	**Percentage of Fee Payable: 2026/2027**	**% Increase**
> 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:

- 1st invoice in the first week of June, payable by 31 July; and
- 2nd 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 and low-risk audit and other assurance work invoiced and declared every calendar year by the firm for each registered auditor.

Where more than one threshold appears to apply, the rate corresponding to the highest threshold exceeded must be used.