



## CIRCULAR

Reference: Audit Quality Indicators (AQI)  
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### **Circular 15 of 2026: Release of IRBA's 7<sup>th</sup> Annual Audit Quality Indicators Survey Report**

This Circular serves to inform all stakeholders that the Independent Regulatory Board for Auditors (IRBA) has released its 7<sup>th</sup> Annual Audit Quality Indicators (AQI) Survey report. This report provides an overview of the key factors influencing audit quality across audits of public interest entities in South Africa.

The report offers insights into the following observation areas:

- Auditor Independence
- Firm and partner tenure
- Reviews
- Workload
- Resources and other

In light of the Council for Medical Schemes (CMS) AQI publication, we trust that this report will provide additional insight into the assessment of audit quality indicators.

The IRBA AQI Survey Report is available on the CMS website and can be accessed [here](#).

Yours sincerely,

**Dr Musa Gumede**  
**Chief Executive and Registrar**  
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