

ABBREVIATIONS AND ACRONYMS

Acronym	Defined
Abasa	Association for the Advancement of Black Accountants of South Africa
Acca	Association of Chartered Certified Accountants
ACMI	advisory committee on material irregularities
Afrosai-e	African Organisation of English-speaking SAls
AGSA	Auditor-General South Africa
APAC	Association of Public Accounts Committees
APC	Assessment of Professional Competence
AQI	audit quality indicators
ASB	Accounting Standards Board
AUC	African Union Commission
Awca	African Women Chartered Accountants
B-BBEE	broad-based black economic empowerment
BRRR	budget review and recommendations reports
CA(SA)	Chartered accountant (South Africa)
CBC	capacity building committee
CNC	crisis nerve centre
CSOs	civil society organisations
CTA	Certificate in the Theory of Accounting
DAG	deputy auditor-general
EAP	economically active population
EDP	executive development programme
EME	exempted micro enterprises
ERP	enterprise resource planning
ESD	enterprise and supplier development
exco	executive committee
GRI	Global Reporting Initiative
IBU	Investigation business unit
ICT	information and communications technology

Acronym	Defined
IESBA	International Ethics Standards Board for Accountants
IFRS	International Financial Reporting Standards
Intosai	International Organisation of Supreme Audit Institutions
IRBA	Independent Regulatory Board for Auditors
ISABU	Information Systems Audit business unit
ISAE 3000	International Standard on Assurance Engagements 3000
ISQC 1	International Standard on Quality Control
ISQM	International Standards on Quality Management
ISSAI	International Standards of Supreme Audit Institutions
ITC	Initial Test of Competence
LDP	leadership development programme
MIC	MI committee
MI	material irregularity
NRF	National Revenue Fund
OHS	occupational health and safety
PAA	Public Audit Act 25 of 2004
PABU	Performance Audit business unit
PITT	Performance Information Task Team
Prasa	Passenger Rail Agency of South Africa
QCAC	quality control assessment committee
QSE	qualifying small enterprises
remco	remuneration committee
SAI	supreme audit institution
SAS	Specialised Audit Services
Scoag	Standing Committee on the Auditor-General
Scopa	Standing Committee on Public Accounts
SIU	Special Investigations Unit
SOE	state-owned enterprises
VPN	virtual private network