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**INDEPENDENT REGULATORY BOARD FOR AUDITORS**  
**COMMITTEE FOR AUDITING STANDARDS**

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**Revised medical schemes audit reports**

Johannesburg / 7 July 2010

The Council for Medical Schemes has issued the following revised reports for the 2009 financial year, which are now also available on the IRBA website:

- ISA 800 *Report of the independent auditor of <name of scheme> to the Registrar of Medical Schemes on Parts 4 to 10 of the annual statutory return as required by Sections 36, 37 and 39 of the Medical Schemes Act No. 131 of 1998; and*
- ISAE 3000 *Assurance report of the independent auditor of [insert name of medical scheme] to the Registrar of Medical Schemes in accordance with the requirements of Sections 36(5) and 36(8) of the Medical Schemes Act No. 131 of 1998.*

The revised reports are applicable with immediate effect. The reports can be downloaded from the IRBA website at Functions>Regulated Industries>Council for Medical Schemes or click [HERE](#).

Should you have any further queries or experience any technical difficulties in downloading the documents please do not hesitate to contact the Standards Department at +27 (0)87 940 8800 or send an email to [standards@irba.co.za](mailto:standards@irba.co.za).

**Sandy van Esch**  
**Director: Standards**

***About the IRBA***

*The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes. The CFAS assists the IRBA to develop and maintain auditing pronouncements which are internationally comparable.*