
INDEPENDENT REGULATORY BOARD FOR AUDITORS

Revised Illustrative Engagement Letter, Representation Letter and Auditor's Reports for Engagements on Attorneys' Trust Accounts

Johannesburg / 14 June 2016

Registered auditors' attention is drawn to the revised illustrative engagement letter, representation letter and auditor's reports (revised illustrations) for use by registered auditors when reporting on attorneys' trust accounts. The revised illustrations have been prepared in consultation with the IRBA's Committee for Auditing Standards (CFAS) and replace the existing illustrations contained in the *Guide for Registered Auditors: Engagements on Attorney' Trust Accounts* (the Guide).

The revised illustrations were updated for amendments arising from International Standard on Assurance Engagements 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* (ISAE 3000 (Revised)). The health warning that has been placed on the Guide will be applicable until the process of updating the Guide has been finalised.

The revised illustrations are effective for reports issued on or after 15 June 2016 when reporting on attorneys' trust accounts for the 2016 financial period end. Where the registered auditor has proactively updated the existing format of the auditor's report for amendments to ISAE 3000 (Revised) and has already submitted the updated report to the relevant Law Society for the 2016 financial year, the Law Societies have agreed that such a report will be accepted, and in such circumstances there is no need for the revised auditor's report to be re-submitted.

The revised illustrations are available in both PDF and Word formats and may be downloaded from the [IRBA website](#). 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.

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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.