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

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| **Revised Guide for Registered Auditors:**  **Reporting on Financial Information Contained in Interim, Preliminary, Provisional and Abridged Reports Required by the JSE Listings Requirements**  Johannesburg / 6 March 2017  The CFAS has approved the issue of the Revised Guide for Registered Auditors: Reporting on Financial Information Contained in Interim, Preliminary, Provisional and Abridged Reports Required by the JSE Listings Requirements for use by JSE accredited auditors. The revised IRBA Guide is effective for an auditor's report on an issuer's interim, preliminary, provisional and abridged report issued on or after 31 March 2017.  The purpose of the revised IRBA Guide is to provide guidance to a JSE accredited auditor in the implementation of International Standard on Auditing (ISA) 810 (Revised), *Engagements to Report on Summary Financial Statements*, and International Standard on Review Engagements (ISRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, when reporting on an issuer's interim, preliminary, provisional and abridged report as required by the JSE Listings Requirements.  The JSE Listings Requirements govern the preparation and publication of interim, preliminary, provisional and abridged reports by issuers. They also specify whether an issuer’s auditor is required to audit or review these reports.  The revised IRBA Guide has been updated to be aligned to ISA 810 (Revised), which is effective for financial periods ending on or after 15 December 2016 and for recent amendments to the JSE Listings Requirements with an effective date of 24 October 2016.  The revised IRBA Guide is available in both PDF and Word formats and may be downloaded from the IRBA website at [www.irba.co.za](https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/auditing-standards-and-guides/guides-and-circulars-for-auditors). Should you have any further queries, please do not hesitate to contact the Standards Department by email at [standards@irba.co.za](mailto:standards@irba.co.za).  **Imran Vanker**  **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 statutory responsibilities of the CFAS are to assist the IRBA to develop, maintain, adopt, issue or prescribe auditing pronouncements; to consider relevant international changes by monitoring developments by other auditing standard-setting bodies and sharing information where requested; and to promote and ensure the relevance of auditing pronouncements.* |