

## **IAASB Consults on Extended External Reporting Assurance**

Johannesburg / 2 April 2019

The IAASB is consulting on its progress in developing draft guidance in the first phase of its Extended External Reporting (EER) Assurance project.

EER encapsulates many different forms of reporting, including, but not limited to, integrated reporting, sustainability reporting and other reporting by entities about environmental, social and governance matters.

This Consultation Paper includes the first part of draft guidance for practitioners applying International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, to EER assurance engagements. This Consultation Paper does not include an exposure draft of the anticipated full guidance as it is an interim consultation. Its purpose is to assist the IAASB to continue developing a complete non-authoritative guidance document that is due to be published in the second phase of the project as an exposure draft.

The IAASB seeks input particularly from those with practical experience in this evolving area of reporting, including practitioners and other experts involved in performing engagements, preparers of EER reports, investors and other users, standard setters and regulators.

### **Request for Comments**

The IRBA welcomes comments regarding the consultation paper to the IRBA for consideration, as we prepare our response to the IAASB. Comments should be submitted via email to [standards@irba.co.za](mailto:standards@irba.co.za) and should be submitted in Word and PDF formats by 31 May 2019. All comments will be considered as a public record.

Alternatively, we invite registered auditors and other interested parties to submit comments directly to the IAASB via the [IAASB website](#) by 21 June 2019. Respondents are asked to submit their comments electronically (in both a PDF and Word file). The IAASB requests that comment letters do not include tables as they are incompatible with the software used to help analyse respondents' comments.

Copies of the exposure drafts are available in PDF format and may be downloaded from the exposure draft page of the [IRBA website](#).

**Imran Vanker**  
**Director: Standards**

**About the IRBA**

*The objectives of the IRBA are 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.*