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

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| **IRBA Staff Audit Practice Alert:**  **Determining Other Information as Defined in ISA 720 (Revised) in the South African Context**  Johannesburg / 11 April 2017  The Independent Regulatory Board for Auditors (IRBA) Chief Executive Officer has approved for issue the *IRBA Staff Audit Practice Alert:* *Determining Other Information as Defined in ISA 720 (Revised) in the South African Context* (IRBA Staff Audit Practice Alert) for use by registered auditors of private sector entities. This IRBA Staff Audit Practice Alert has been prepared by a task group of the IRBA's Committee for Auditing Standards (CFAS).  By developing this IRBA Staff Audit Practice Alert, the IRBA has responded to the interest raised regarding the determination of what constitutes other information, as defined in the International Standard on Auditing (ISA) 720 (Revised), *The Auditor's Responsibilities Relating to Other Information,* which is effective for audits of financial statements for periods ending on or after 15 December 2016.  This IRBA Staff Audit Practice Alert provides registered auditors with examples of reporting scenarios in South Africa.  It addresses the IRBA's objective of consistent high audit quality by registered auditors, while also taking the necessary measures to promote and protect the public interest by ensuring a consistent application of ISA 720 (Revised).  This IRBA Staff Audit Practice Alert does not constitute an authoritative pronouncement from the IRBA, nor does it amend or override the International Standards on Auditing, South African Auditing Practice Statements or South African Guides (collectively called pronouncements). Further, this IRBA Staff Audit Practice Alert is not meant to be exhaustive. Reading it is not a substitute for reading the abovementioned pronouncements, as they are the authoritative texts.  The IRBA Staff Audit Practice Alert is available in PDF format and may be downloaded from the IRBA website at [www.irba.co.za](http://www.irba.co.za/guidance-for-ras/technical-guidance-for-ras/staff-practice-alerts). 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; consider relevant international changes by monitoring developments by other auditing standard-setting bodies and sharing information where requested; and promote and ensure the relevance of auditing pronouncements.* |