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## INDEPENDENT REGULATORY BOARD FOR AUDITORS

### COMMITTEE FOR AUDITING STANDARDS

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#### **Guide for Registered Auditors: Reporting on Financial Information contained in Interim, Preliminary, Provisional and Abridged Reports required by the JSE Listings Requirements**

Johannesburg / 03 December 2013

This Guide for Registered Auditors: *Reporting on Financial Information Contained in Interim, Preliminary, Provisional and Abridged Reports Required by the JSE Listings Requirements* was prepared by the Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (the IRBA) and was approved for issue in November 2013.

The purpose of this Guide is to provide guidance to a JSE accredited auditor on the implementation of the International Standard on Auditing (ISA) 810, *Engagements to Report on Summary Financial Statements* and the 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 reports as required by the JSE Listings Requirements.

The JSE Reporting Guide also provides illustrative auditor's reports for circumstances when an issuer's auditor is reporting on summary financial statements or condensed financial statements included in the issuer's interim, preliminary, provisional or abridged report.

The JSE Reporting Guide replaces the SAICA Guide, *Guide on Reporting on Financial Information contained in Interim, Preliminary, Provisional and Abridged Reports* issued in March 2004 that has been withdrawn by SAICA.

#### **Effective date**

The JSE Reporting Guide is effective for auditors' reports on an issuer's interim, preliminary, provisional or abridged report issued on or after 1 January 2014. Early adoption is permissible.

The JSE Reporting Guide is 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](mailto:standards@irba.co.za).

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**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 responsibility of the CFAS is 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.*