



ASSURANCE WORK DECLARATION AND UPDATING OF FIRM DETAILS

FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017

EXPLANATORY MEMORANDUM

22 January 2018

Dear Senior Partner

This document is being sent by email to all firms registered with the IRBA. If none of the partners in your firm performed any assurance work during the period 1 January 2017 to 31 December 2017, you are still required to return the Declaration, even with a zero Declaration for assurance work and assurance fees.

ASSURANCE WORK DECLARATION

Risk-based inspections are performed on assurance work performed by firms.

By following a risk-based inspections approach, the IRBA ensures that firms performing high-risk assurance engagements are analysed, categorised and selected for inspection based on inherent and other risk factors identified. By doing so, the IRBA enhances public confidence in the opinions expressed and assurance work performed by RAs.

The accuracy and completeness of the declaration is essential for the calculation of the bi-annual fees.

The IRBA's approach to categorising assurance engagement risk have not changed and is detailed below:

Category A: High risk audits and related assurance work:

This refers to audits that are performed by RAs and firms that are required in terms of legislation or regulation. These audits include but are not limited to:

- Audits required in terms of the Companies Act of 2008, of:
 - public companies;
 - state-owned enterprises; and
 - private companies with a public interest score of 350 or more;
 - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled;
 - private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.

- Audits of subsidiaries of listed companies as required by the JSE Ltd until the listing requirement 3.88 was amended with effect from 30 September 2014.
- Audits of banks and regulatory returns to the SARB in terms of the regulations to the Banks Act.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Board, of:
 - insurance companies;
 - collective investment schemes;
 - pension and retirement funds;
 - provident funds; and
 - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
 - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
 - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
 - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act. These engagements should be included.
- Audits of Attorneys trust accounts.
- Audits of Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act.
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

Category C: Low risk assurance work, being all assurance work not already stated above and including:

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008.
- Other assurance work.

Where no assurance work is performed by any of the RAs in the firm, these firms will be classified as non-assurance firms and will therefore not be included in the Inspection process, but the firm is still required to complete and submit a declaration.

Based on the RA's and firm's fees from assurance work declared for each calendar year as defined above, the firms will be classified as high or low risk firms.

All assurance work done and / or invoiced in the specified period must be listed, despite the year-end of the assurance work done or the fact that the assurance work will not be done again in the next year.

In case of a merger or separation of a firm, it is suggested that the firm who is in possession of the file at the time of completion of this form, should declare the audit and fee.

If your firm is part of a network but is a separate legal entity, indicate the main network firm, and the fees of the firms linked to the network will be combined in calculating the percentage and invoiced to the separate firms within the network.

IMPORTANT INFORMATION ABOUT CHANGES TO THE DECLARATION WHICH WERE FIRST ISSUED IN 2017

By following a risk-based inspections approach, the IRBA ensures that firms performing high-risk assurance engagements are analysed, categorised and selected for inspection based on inherent and other risk factors identified. By doing so, the IRBA enhances public confidence in the opinions expressed and assurance work performed by RAs.

To further enhance the inspections process and the stratification of high-risk engagements, the following fields of data are requested.

1. High Risk (Category A) non-listed engagements subjected to an Engagement Quality Control Review (EQCR) as per International Standards on Quality Control 1 (ISQC1)

ISQC 1 requires that the EQCR process be mandatory for audits of financial statements of listed entities, and other engagements, if any, for which the audit firm has determined that such a review is required.

Each firm would have developed a threshold that would trigger the requirement for an EQCR for a non-listed entity.

Those engagements that meet the firm criteria to qualify for an EQCR must be flagged on the Declaration form. Column B.3 includes a 'yes' or 'no' option to allow for this requirement.

2. High Risk (Category A) engagements subjected to a monitoring review as per ISQC 1

ISQC 1 requires firms to establish a monitoring process designed to provide reasonable assurance that the policies and procedures relating to the system of quality control are relevant, adequate and operating effectively.

High risk engagements subjected to a monitoring review in the period of declaration must be flagged in the Declaration form. Column B.4 includes a 'yes' or 'no' option to allow for this requirement.

3. Public Interest Scores (PIS)

The current Declaration form requires the disclosure of PIS (Column B.1), as per Regulation 26(2) of the IRBA Code of Professional Conduct, for all applicable companies.

This requirement applies to High Risk (Category A) and Low Risk (Category C) entities.

While this is not a new requirement, some firms do not provide this information. This requirement is accordingly highlighted here as this information is needed to facilitate the inspections process.

4. Public Interest Entity (PIE)

Audit firms are required to determine whether an entity is a PIE as per Section 290 of the IRBA Code of Professional Conduct.

These entities must be flagged as such in the Declaration. Column B.2 includes a 'yes' or 'no' option to allow for this requirement.

5. The date of the audit or assurance report was signed for High Risk engagements

Inspections are based on completed and finalised (archived) assurance files. The date of the auditor's report should be disclosed in the Declaration.

Column G.1 is included to provide this information. The field should be left blank where the audit report was not signed off at the time of submitting the Declaration.

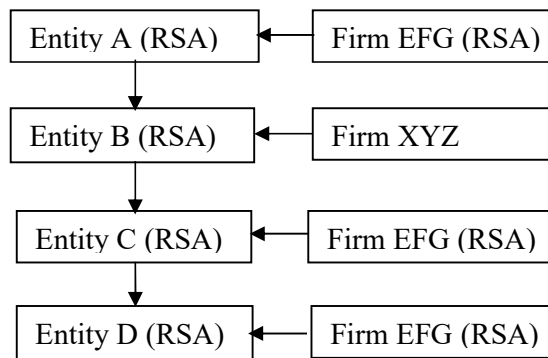
6. Different entities within a group audited by the firm

If the invoiced fees relate to different engagements for the same group of entities, these entities which are audited by the South African firm preparing the declaration should be listed separately in the declaration. Furthermore, the signing engagement partner responsible for the respective engagement/s must be disclosed in the column titled “Registered Auditor” (Column A.1) in the declaration.

In these situations, the highest-level South African parent entity within the group of entities that is audited by the South African firm preparing the declaration, must also be disclosed for each of the separately listed entities. Please see the illustrative example below:

Example:

Entity A is registered under the Companies Act of South Africa and has the following group structure:



Entity A controls Entity B. Entity B controls Entity C, which in turn controls Entity D. Entities A, B, C and D are all registered in South Africa. All these entities meet the criteria to be classified as high risk.

Firm EFG:

Firm EFG audits Entity A, C and D. Firm EFG must separately list these entities on its firm fee declaration, with all columns completed per the template.

Firm EFG must also disclose, on the declaration, Entity A as the “highest level SA parent entity audited by the SA firm” for each of the entities in the group audited by the firm, i.e. Entities A, C and D.

| High Risk | | | | | | | | |
|--------------------|---|-----------------|-----------------------------|-------------------------------------|--|------------------------------------|----------------------------------|-------------------------|
| Client name | Group Structure | Client CIPC | Companies Act | IRBA Code | ISQC 1 | ISQC 1 | Date the audit report was signed | Registered Auditor Name |
| | Highest level SA parent entity, audited by the SA firm. | Registration No | Public Interest Score (PIS) | Public Interest Entity (PIE) Yes/No | Was an Engagement Quality Control Review (EQCR) performed? | Was a Monitoring review performed? | (DD/MM/CCYY) | |
| Entity A | Entity A | 1234 | 2500 | Yes | Yes | No | 30/06/2016 | X Auditor |
| Entity C | Entity A | 2341 | 1500 | Yes | No | Yes | 31/05/2016 | Y Auditor |
| Entity D | Entity A | 4321 | 200 | No | No | No | 31/05/2016 | X Auditor |
| Insert row here if | | | | | | | | |
| TOTAL | | | | | | | | |

Firm XYZ

Firm XYZ audits Entity B. Firm XYZ must declare assurance fees charged to Entity B with all columns completed per the template.

Firm XYZ is not required to disclose any additional information in the column “highest level SA parent entity audited by the SA firm” as Firm XYZ does not audit any other entities within the group.

THE FEE MODEL

All firms categorised as high (A above) will be billed for inspections twice a year based on a percentage of the total audit and other assurance work invoiced by the firm, and declared every calendar year by the firm for each RA.

In principle, high risk assurance work (A above) will therefore be subject to a three-year inspection cycle and billed on a bi-annual basis at a percentage of the total audit fee base declared.

Low risk assurance work (C above) may be inspected on a reactive basis. This means that we may inspect this work if any information comes to the attention of the IRBA where it is deemed appropriate or necessary to perform an inspection. These inspections will be billed on a cost per hour recovery basis at a rate prescribed by the IRBA.

Re-inspections of Category A will also be billed separately on a cost per hour recovery basis at a rate prescribed by the IRBA.

Inspection engagement letters and related documents

We remind all firms that have been scheduled for an inspection to adhere to the stated deadlines regarding the signing of engagement letters and the return of relevant documentation, including the updated client list. Failure to adhere to these deadlines will have a negative effect on the inspections process.

HOW TO SUBMIT YOUR CLIENT LIST

An Excel template is attached to this email. Please complete this template in order to declare the fees invoiced per client per RA for the calendar year 1 January to 31 December 2017. The fees are categorised per the above risk based descriptions of A and C (i.e. a separate sheet for each category).

To submit this template, please do the following:

- the spreadsheet must be completed. Instructions to complete the spreadsheet is attached an annexure to this letter;

- **only the Declaration worksheet** must be printed and signed by the partner responsible for completing the firm information; and
- the signed Declaration (scanned in pdf format) and the spreadsheet (**in excel format**) must be submitted to the IRBA by email to IRBAfirmfees@irba.co.za.

The fee declaration and spreadsheet that you submit will be verified as part of the Inspection process.

IMPACT OF FAILURE TO SUBMIT TIMEOUSLY, ACCURATELY, COMPLETED OR FOR NON-SUBMISSION

These documents **MUST** be submitted by **31 March 2018**.

If, during an inspection, we find that the amount you have declared is incorrect, you will be billed for the additional amount and charged with a penalty for under declaration. In addition to this the firm may be charged with ethical misconduct and may be referred for Investigation.

If you are an RA who does not perform assurance work, but you still have a firm registered with the IRBA, even if that firm is non-assurance, you still need to complete the Declaration.

If you do not submit your Declaration and spreadsheet by due date you will be referred for disciplinary investigation.

WHEN WILL YOU BE BILLED?

Inspection invoices will be sent as follows:

- 1st invoice on 1 June payable by 31 July;
- 2nd invoice on 1 December payable by 31 January of the following year.

FIRM UPDATE

In terms of Section 43(1) of the Auditing Profession Act, 26 of 2005, firms must notify the IRBA of any change in name, composition or address not later than 30 days after the date on which the change takes place.

Firms may update their address and contact details on the IRBA website at any time during the year.

Please email registry@irba.co.za regarding changes in firm name or composition.

If the IRBA is not informed of any changes to a firm's contact details, name or composition, the IRBA will assume that the records in the IRBA database are correct.

The firm's current IRBA records are attached for your information.

If you have any queries with regard to the Assurance Work Declaration and Inspection billing process, please contact:

Marius Fourie
Financial Manager
Tel: 087-940-8800
Email: mfourie@irba.co.za

If you have any queries with regards to client classification, please contact:

Sadhir Issirinarain
Professional Manager: IFRS and Business Intelligence
Tel: 087-940-8800
Email: sadhir@irba.co.za

If you have any queries with regard to **updating firm details**, please contact:

Caroline Garbutt
Manager: Registrations
Tel: 087-940-8800
Email: cgarbutt@irba.co.za

COMPLETION OF EXCEL SPREADSHEET FOR FEE INCOME

Please take note: When opening the file, it might ask you to enable the macro content. If you enable the content it will allow you to automatically insert rows and columns. If not, you will have to insert it manually and above the totals. To enable the macro, close the file and reopen it, then enable the content.

The excel spreadsheet consists of 3 sheets as follows:

1. Declaration Sheet
 - Complete only the cells highlighted in yellow.
 - The pink cells will update automatically.
 - Only the Declaration Sheet must be printed and signed by the partner in the firm who is responsible for the completeness of the declaration and supporting information.
 - Only the signed Declaration Sheet and completed Excel Spreadsheet must be submitted to the IRBA by email to IRBAfirmfees@irba.co.za
 - Please note that, even if no assurance work was performed by the firm for the period, the declaration sheet **MUST** still be printed, signed and submitted to IRBA.
2. High Risk assurance and related work

| Column | Details | | | | | | | | | | | | |
|---------|--|---------|---|---------|---|-----|--------------------------|-----|---------------|-------|--------------|----|------------------------------------|
| A. | Details of client name | | | | | | | | | | | | |
| A.1 | Indicate the highest-level South African parent entity within a group of entities audited by the South African firm preparing the declaration. | | | | | | | | | | | | |
| B. | Client's CIPC registration number – this is compulsory. | | | | | | | | | | | | |
| B.1 | Companies Act Public Interest Score (PIS) for applicable clients. | | | | | | | | | | | | |
| B.2 | Indicate whether the entity is a Public Interest Entity (PIE) as per Section 290 of the IRBA Code of Professional Conduct for RAs by indicating 'yes' or 'no'. | | | | | | | | | | | | |
| B.3 | Indicate whether an Engagement Quality Control Review (EQCR) was done by indicating 'yes' or 'no'. | | | | | | | | | | | | |
| B.4 | Indicate whether a ISQC1 monitoring review was done by indicating 'yes' or 'no'. | | | | | | | | | | | | |
| C. | <p>High risk audit and assurance category: (Please only use abbreviations on the spreadsheet. Please refer to the letter for a detailed description of high risk audits and related services. When classifying clients, please select the most appropriate classification that indicates the primary requirement for the audit or assurance, selecting from top to bottom of this list. For example, a "LIMITED" insurance company, with a Public Interest Score of more than 350, listed on the JSE Ltd, will be classified as a CoA as it is first required to be audited by the Companies Act, then by the FSB.)</p> <p>Audit required by the following legislation or regulator:</p> <table border="1"> <tbody> <tr> <td>AG (CO)</td> <td>The Auditor-General South Africa – Contracted Out</td> </tr> <tr> <td>AG (S4)</td> <td>The Auditor-General South Africa – Section 4(3) of the Public Audit Act</td> </tr> <tr> <td>ATA</td> <td>Attorneys trust accounts</td> </tr> <tr> <td>CoA</td> <td>Companies Act</td> </tr> <tr> <td>CO-OP</td> <td>Cooperatives</td> </tr> <tr> <td>EA</td> <td>Estate Agents – business and trust</td> </tr> </tbody> </table> | AG (CO) | The Auditor-General South Africa – Contracted Out | AG (S4) | The Auditor-General South Africa – Section 4(3) of the Public Audit Act | ATA | Attorneys trust accounts | CoA | Companies Act | CO-OP | Cooperatives | EA | Estate Agents – business and trust |
| AG (CO) | The Auditor-General South Africa – Contracted Out | | | | | | | | | | | | |
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| CoA | Companies Act | | | | | | | | | | | | |
| CO-OP | Cooperatives | | | | | | | | | | | | |
| EA | Estate Agents – business and trust | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|-------------------------|--------------------------|---|---|-----------------|-----------------------|--------------|------------------------------------|--------------------------------|--|-----------------------------|-----------------|--------|--------------------------|------------------------|--------------------------------|-----------|--|---------|---|-------------|--------------|-----------------------|--------------|-------------|--|
| | FSB | Financial Services Board | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | MedS | Medical Schemes | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | NONP | Non-profit organisations where the turnover is more than R50 million | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OAW | Other assurance work | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SARB | South African Reserve Bank | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | SUBJSE | Subsidiaries of listed companies | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | TER | All tertiary institutions | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. | <p>Amount Billed – this is compulsory The amount reflected should be the total of all the assurance fee invoices issued for the specified period to the specified client. If the invoices relate to different engagements for the same client, these should be listed on separate lines. This should be reported even if the work has not been finalised.</p> <p>Separate engagements include instances of multiple financial year ends, for example, where fees are charged for year 1 and year 2, these should be presented on separate lines. Separate engagements also refer to engagements performed for various entities within a group structure. Each entity should be separately listed where practicable.</p> <p>The amount reflected as the Amount Billed should exclude VAT where applicable and exclude the recovery of any direct expenses.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. | JSE Limited listed company / Subsidiary of a listed company (SL). | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. | <p>Industry: (Please select the most appropriate classification)</p> <table border="1"> <tr><td>Asset and Fund Managers</td></tr> <tr><td>Attorneys Trust Accounts</td></tr> <tr><td>Auditor General South Africa assignments (contracted out)</td></tr> <tr><td>Auditor General South Africa assignments (Section 4(3))</td></tr> <tr><td>Body Corporates</td></tr> <tr><td>Construction Entities</td></tr> <tr><td>Cooperatives</td></tr> <tr><td>Estate Agents (business and trust)</td></tr> <tr><td>Farming / Agriculture entities</td></tr> <tr><td>Financial Institutions (e.g. Bank, Insurance, Collective Investment Schemes and entities required by FAIS)</td></tr> <tr><td>Manufacturers / Engineering</td></tr> <tr><td>Medical Schemes</td></tr> <tr><td>Mining</td></tr> <tr><td>Non-profit Organisations</td></tr> <tr><td>Other (please specify)</td></tr> <tr><td>Property / Investment Entities</td></tr> <tr><td>Retailers</td></tr> <tr><td>Retirement / Pension / Provident funds</td></tr> <tr><td>Schools</td></tr> <tr><td>Service Entities (e.g. Transport, Media, Resources, Health)</td></tr> <tr><td>Shareblocks</td></tr> <tr><td>Stockbrokers</td></tr> <tr><td>Tertiary Institutions</td></tr> <tr><td>Trade Unions</td></tr> <tr><td>Wholesalers</td></tr> <tr><td></td></tr> </table> | | Asset and Fund Managers | Attorneys Trust Accounts | Auditor General South Africa assignments (contracted out) | Auditor General South Africa assignments (Section 4(3)) | Body Corporates | Construction Entities | Cooperatives | Estate Agents (business and trust) | Farming / Agriculture entities | Financial Institutions (e.g. Bank, Insurance, Collective Investment Schemes and entities required by FAIS) | Manufacturers / Engineering | Medical Schemes | Mining | Non-profit Organisations | Other (please specify) | Property / Investment Entities | Retailers | Retirement / Pension / Provident funds | Schools | Service Entities (e.g. Transport, Media, Resources, Health) | Shareblocks | Stockbrokers | Tertiary Institutions | Trade Unions | Wholesalers | |
| Asset and Fund Managers | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Attorneys Trust Accounts | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Auditor General South Africa assignments (contracted out) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Auditor General South Africa assignments (Section 4(3)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Body Corporates | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction Entities | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cooperatives | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Estate Agents (business and trust) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Farming / Agriculture entities | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Financial Institutions (e.g. Bank, Insurance, Collective Investment Schemes and entities required by FAIS) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Manufacturers / Engineering | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Medical Schemes | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mining | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-profit Organisations | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other (please specify) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property / Investment Entities | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retailers | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retirement / Pension / Provident funds | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Schools | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Service Entities (e.g. Transport, Media, Resources, Health) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Shareblocks | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stockbrokers | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tertiary Institutions | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trade Unions | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Wholesalers | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G. | Year / Period end of AFS Indicate the month and year end for which the audit was done. | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G.1 | Indicate the date of the auditor's report (leave blank if audit report not signed off at time of submitting the Declaration). | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | |
|----|--|
| I. | The surname and initials of the audit partner responsible for the final audit report (signing partner) |
| J. | The IRBA registration number of the audit partner |

3. Low Risk assurance work

| Column | Details | | | | | | | | |
|--------------------|---|--------------------|--|------|------------------|----|---------------------|-----|----------------------|
| A. | Details of client name | | | | | | | | |
| B. | Client's CIPC registration number – this is compulsory | | | | | | | | |
| B.1 | Companies Act Public Interest Score (PIS) for applicable clients | | | | | | | | |
| B.2 | Indicate whether the entity is a Public Interest Entity (PIE) as per Section 290 of the IRBA Code of Professional Conduct for RAs by indicating 'yes' or 'no'. | | | | | | | | |
| C. | Low risk audit and assurance category: (Please only use specified abbreviations below) <table border="1" style="margin-left: 20px;"> <tr> <td colspan="2">Audit in terms of:</td> </tr> <tr> <td>VolA</td> <td>Voluntary audits</td> </tr> <tr> <td>IR</td> <td>Independent reviews</td> </tr> <tr> <td>OAW</td> <td>Other assurance work</td> </tr> </table> | Audit in terms of: | | VolA | Voluntary audits | IR | Independent reviews | OAW | Other assurance work |
| Audit in terms of: | | | | | | | | | |
| VolA | Voluntary audits | | | | | | | | |
| IR | Independent reviews | | | | | | | | |
| OAW | Other assurance work | | | | | | | | |
| D. | Amount Billed The amount reflected should be the total of all the assurance fee invoices issued for the specified period relating to assurance work to the specified client. If the invoices related to different engagements for the same client, it can be listed on separate lines. This should be reported even if the work has not been finalised. The amount reflected as the Amount Billed should exclude VAT where applicable and exclude the recovery of any direct expenses. | | | | | | | | |
| I. | The surname and initials of the audit partner responsible for the final audit report (signing partner) | | | | | | | | |
| J. | The IRBA registration number of the audit partner | | | | | | | | |

NOTE:

Please ensure that you use the version of the spreadsheet sent to you and not a previous year's versions. If you encounter problems with the Microsoft Excel 2010 version spreadsheet, a previous Excel version and an Open Source version can be requested from IRBAfirmfees@irba.co.za.