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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **Invitation to Consultation Forums on Assurance on Integrated Reporting regarding the****IAASB Discussion Paper, *Supporting Credibility and Trust in Emerging Forms of External Reporting: Ten Key Challenges for Assurance Engagements*** Johannesburg / 3 October 2016The International Auditing and Assurance Standards Board's (IAASB) Integrated Reporting Working Group, which is dedicated to exploring emerging forms of external reporting (referred to as EER), released a Discussion Paper, *Supporting Credibility and Trust in Emerging Forms of External Reporting: Ten Key Challenges for Assurance Engagements* on 12 September 2016. Refer to the communique issued by the Independent Regulatory Board for Auditors (IRBA) in this regard, available [here](http://www.irba.co.za/upload/report_files/20160912012843_42.-Integrated-Reporting-Discussion-Paper_LeditIVBA-review-002.docx).The IRBA, in collaboration with the South African Institute of Chartered Accountants (SAICA), invites registered auditors and other interested stakeholders to consultation forums on the Discussion Paper. These consultations will inform the comment letters that the IRBA and SAICA will be submitting to the IAASB. The Discussion Paper is of particular relevance in the South African environment due to the integrated reporting requirements for listed companies, as per the JSE Listings Requirements and the King Code of Governance Principles (King III). These requirements make integrated reporting, a subset of emerging forms of external reporting (EER), pervasive in South Africa.The Discussion Paper asks nine questions and identifies 10 key challenges in relation to assurance engagements that the IAASB would like to explore further. These questions and challenges will be the discussion points at the forums, which are scheduled as follows:

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| **Host** | **Date** | **Time** | **Venue** | **Capacity** |
| University of Pretoria | 19 October 2016 | 9.30am-12.00pm | University of PretoriaGraduate CentreBuilding 52Room L1-56Lynnwood RoadHatfieldPretoria[Refer here for map](http://www.irba.co.za/upload/UP.pdf) | 35 delegates |
| SAICA Eastern Region – Durban | 20 October 2016 | 10.00am-12.30pm | SAICA Eastern Region offices50 West Riding RowSecond FloorOffice 11/12SherwoodDurbanTel: +27 31 207 3290 or +27 31 207 3251[Refer here for map](https://www.google.co.za/maps/place/50%2BW%2BRiding%2BRow%2C%2BDurban%2C%2B4091/%40-29.8294579%2C30.961661%2C17z/data%3D%213m1%214b1%214m5%213m4%211s0x1ef700ea0d12f50d%3A0x80d6019eb88789ba%218m2%213d-29.8294579%214d30.9638497?hl=en) | 25 delegates |
| IRBA – Johannesburg  | 21 October 2016 | 9.30am-12.00pm | IRBABuilding 2Greenstone Hill Office ParkEmerald BoulevardGreenstoneJohannesburgTel: 087 940 8800[Refer here for map](http://www.irba.co.za/upload/IRBA_Map.pdf) | 30 delegates |
| SAICA Southern Region – Cape Town | 24 October 2016 | 10.00am-12.30pm | SAICA Southern Region offices4th Floor1 Thibault SquareLong StreetCape TownTel: +27 21 417 2660[Refer here for map](https://www.saica.co.za/documents/map_Southern_region.jpg) | 18 delegates |

The IRBA and SAICA would like to obtain the views of a broad group of stakeholders, including auditors, accountants, directors, preparers, academics and investors.Forum pre-reading material will be the Discussion Paper, which is available and can be accessed at <https://www.ifac.org/publications-resources/discussion-paper-supporting-credibility-and-trust-emerging-forms-external>. Further information on the project is available at [www.iaasb.org/auditing-assurance/projects/integrated-reporting-working-group](http://www.iaasb.org/auditing-assurance/projects/integrated-reporting-working-group).To make a reservation, please RSVP to Anne Masenya by emailing her at amasenya@irba.co.za by 10 October 2016. For enquiries, please call her on 087 940 8865.**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.* |