
INDEPENDENT REGULATORY BOARD FOR AUDITORS

An Alert on the Latest Publications from the Legal Practitioners Fidelity Fund

Johannesburg / 28 November 2023

Registered auditors are advised of the latest publications from the Legal Practitioners Fidelity Fund (LPFF) that are titled as follows:

- a. [Directive - Requirements for registered auditors to conduct agreed-upon procedure \(AUP\) on the application for a refund of bank charges and audit fees form.](#)
- b. [Registered auditors are now required to submit an AUP report on work conducted on the application for refund of bank charges and audit fees.](#)

Should you have any queries, please contact the LPFF directly.

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.