
INDEPENDENT REGULATORY BOARD FOR AUDITORS

Impact Analysis: Providing audit and other services to the same client

Johannesburg / 14 May 2013

Dear Registered Auditor

Please acquaint yourself with the Guidance on Section 90 of Companies Act, 2008 (“the Act”) and complete this survey regarding the impact of the change imposed by Section 90(2) of the Act, prohibiting the statutory auditor from also providing other services to the same client.

Once you have started the survey, you will not be able to go back to change answers to previous questions, you will also not be allowed to enter the link twice – please take this into consideration when preparing and completing the questionnaire. Therefore, all information required must be available and at hand before attempting to complete the online survey. In this regard see attached PDF document for a preview of what will be asked in the survey.

The survey itself should not take longer than 10 minutes to complete, but the information gathering process is of utmost importance. All information collected from the survey will be treated confidentially and will not be shared with a third party. Please note that the survey information captured cannot be linked back to a specific person. Demographical information as per the registry database housed by IRBA will be used for reporting purposes.

The deadline for completion is **31 May 2013**.

Click [here](#) to access the survey.

Your participation is highly appreciated.

Bernard Peter Agulhas
Chief Executive Officer

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.