**Illustrative First Report to the IRBA**

<Firm letterhead>

<Date>

The Director: Legal

Independent Regulatory Board for Auditors

PO Box 8237

Greenstone

1616

Building 2

Greenstone Hill Office Park

Emerald Boulevard

Modderfontein

1609

Email: ristandards@irba.co.za

Telephone: 087 940 8800

Dear Madam

**FIRST REPORT: REPORTABLE IRREGULARITY**

**Name of entity audited: <Insert>**

**Registration number of entity: <Insert>**

My firm has been engaged by <insert name of audited entity> to:

[Delete if not applicable]

1. Audit the company’s annual financial statements.
2. Audit the entity’s financial statements with the objective of expressing an opinion as to their fairness with an identified financial reporting framework.
3. Audit financial and other information, prepared in accordance with suitable criteria, with the objective of expressing an opinion on the financial and other information.

I have reason to believe that a reportable irregularity, as defined in the APA, has taken, or is taking place. I am not able to make a legal determination in respect of the suspected unlawful act or omission, but have exercised professional judgement, based on the evidence or information which has come to my attention, including undertaking further investigations of information as were considered necessary in the circumstances.

Particulars of the reportable irregularity are:

**<Provide particulars, including any other information and particulars considered appropriate>.**

Please acknowledge receipt of this report.

Yours faithfully

**<Signature of registered auditor>**

**<Name of registered auditor>[[1]](#footnote-1)**

Registered Auditor

**<Registered Auditor’s IRBA registration number>**

**<Registered Auditor’s direct email address>**

**<Registered Auditor’s direct telephone number>**

1. The registered auditor that submits this report should be the registered auditor responsible and accountable for the audit as determined in accordance with section 44(1) of the Auditing Profession Act. [↑](#footnote-ref-1)