**Illustrative Second 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

**SECOND REPORT: REPORTABLE IRREGULARITY**

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

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

I refer to my report of <insert date of initial report>.

I have included a copy of the written notice which was sent together with the abovementioned report to the members of the management board of the entity within three days of my having sent the first written report to you.

I have discussed that report with the members of the management board and have afforded them an opportunity to make representations in respect of the report. I have also undertaken such further investigations as I considered necessary.

I have included written representations made by members of the management board of the entity in respect of the report. [Delete if not applicable]

[OR]

Although I have taken all reasonable measures to communicate with the management board in respect of the suspected reportable irregularity, the board has failed or declined to engage in discussions with me. <However, I have undertaken such further investigations as I considered necessary. / I have also been unable to undertake such further investigations as I considered necessary>. [Delete whichever sentence is not applicable].

I report that in my opinion <no reportable irregularity has taken place or is taking place / the reportable irregularity is no longer taking place and that adequate steps have been taken for the prevention or recovery of any loss as a result thereof, if relevant / the reportable irregularity is continuing>. [Delete whichever is not applicable]

Details and information in support of my statement above are as follows:

<Provide details and information>

Contact details of the entity:

* <Insert title of person that can be contacted e.g. the CFO>
* <Insert name of contact person>
* <Insert telephone number of contact person>
* <Insert email address of contact person>

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)