

## Nicki Simons

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**From:** Nicki Simons  
**Sent:** 29 March 2012 08:15 AM  
**To:** Nicki Simons  
**Subject:** SAAPS 3 Comment

Dear Nicky

I guess that some type of paragraph in the auditor's report or the independent review report stating that the bookkeeping work and preparation of the AFS, has been performed, needs to be made.

(perhaps you can include an example of such a report, in your Revised SAAP 3, Illustrative Reports ?)

Also, in your Revised SAAP 3, Illustrative Reports, - I note that there is no report where the CC/PTY is owner managed and no Independent Review is needed. Perhaps to include an example of such a report would be useful too)

regards

From the desk of :  
*Jonathan Rutton CA (SA) HDip Tax Law*