

Ref# 597264

31 January 2017

Imran Vanker  
Director: Standards  
Independent Regulatory Board for Auditors  
Building 2, Greenstone Hill Office Park,  
Emerald Boulevard,  
Modderfontein

Email: [ivanker@irba.co.za](mailto:ivanker@irba.co.za)

Dear Sir

**SAICA SUBMISSION ON THE PROPOSED GUIDE FOR REGISTERED AUDITORS:  
ENGAGEMENTS ON ATTORNEYS' TRUST ACCOUNTS**

As the SAICA secretariat was extensively involved in the drafting of the proposed guide through participation in the Task Group meetings and due to the tight deadline for comment, no separate SAICA task group session was held to collate comments. Members of the SAICA Assurance Guidance Committee (AGC) were requested to evaluate the proposed guide and indicate if they had any comments that they would like us to communicate to the IRBA. None of the AGC members had comments to add to the proposed guide.

We thank you for the opportunity to provide comments on this proposed guide.

Yours sincerely

**Hayley Barker Hoogwerf**  
Project Director: Assurance

**cc Willie Botha**  
Senior Executive: Assurance and Practice