

Ref#719222

28 February 2019
Imran Vanker
Director: Standards
Independent Regulatory Board for Auditors
Building 2, Greenstone Hill Office Park,
Emerald Boulevard,
Modderfontein

Email: ivanker@irba.co.za

Dear Imran

**SAICA SUBMISSION ON THE PROPOSED GUIDE FOR REGISTERED AUDITORS:
ASSURANCE ENGAGEMENTS ON FRESH PRODUCE AGENTS' TRUST ACCOUNTS**

Thank you for the opportunity to provide comments on the proposed guide.

SAICA's Assurance division was extensively involved in the drafting of the proposed guide through participation in the Task Group as the project progressed. Furthermore, we requested members of the SAICA Assurance Guidance Committee (AGC) whether they have any additional comments or input, rather than establishing a specific working group to inform our comment letter.

It is in this context that we respond to the request for specific comments in the explanatory memorandum to the exposure draft.

Yours sincerely,

Jeanne Viljoen
Acting Senior Executive: Assurance and Practice

Comments:

- 1. Are there any aspects of this proposed Guide with which respondents disagree? Please provide details and suggestions for correction and/or improvements.**

There are no aspects of the guide that we disagree with.

- 2. Are there any aspects of this proposed Guide that are unclear and require further guidance? If so, please list those aspects and the guidance required.**

We don't believe there are aspects that are unclear or require further guidance.

- 3. Are there further aspects that should be included in this proposed Guide? If so, please list those aspects and the guidance required**

We don't believe there are further aspects that should be included.