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**INDEPENDENT REGULATORY BOARD FOR AUDITORS**  
**COMMITTEE FOR AUDITING STANDARDS**

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***Guide for Registered Auditors:***  
***Guidance on Performing Audits where the AGSA has Opted not to Perform the Audit***  
***(Revised March 2021)***

Johannesburg / 31 March 2021

The Independent Regulatory Board for Auditors' (IRBA) Committee for Auditing Standards (CFAS), at its meeting on 3 March 2021, approved the issue of the *Guide for Registered Auditors: Guidance on Performing Audits where the AGSA has Opted not to Perform the Audit (Revised March 2021)* (this Revised Guide), for use by registered auditors (auditors).

Further, this Revised Guide has been approved for joint publication with the Auditor-General of South Africa (AGSA). This is to help improve the understanding and enhance the performance of quality public sector audits by auditors, who are appointed as auditors of public institutions where the AGSA has opted not to perform the audit, in accordance with Section 4(3) of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA).

This Revised Guide has been updated for the following:

1. Consequential changes arising from changes made to the *Guide for Registered Auditors: Auditing in the Public Sector (Revised August 2019)*;
2. Other relevant amendments arising from the revision of the PAA;
3. Removal of information that is already contained in the Auditor-General (AG) Directive; and
4. The inclusion of practical application guidance to implement the requirements of the PAA, Regulations and the AG Directive, and which is not already contained elsewhere.

**Effective Date**

This Revised Guide is effective from 6 April 2021.

It is available for downloading in PDF format from the IRBA website at [www.irba.co.za](http://www.irba.co.za). Should you have any further queries, please do not hesitate to contact the Standards Department by emailing [standards@irba.co.za](mailto:standards@irba.co.za).

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***About the IRBA***

*The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.*

*The statutory responsibilities of the CFAS are to assist the IRBA to develop, maintain, adopt, issue or prescribe auditing pronouncements; to consider relevant international changes by monitoring developments by other auditing standard-setting bodies and sharing information where requested; and to promote and ensure the relevance of auditing pronouncements.*