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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS****COMMITTEE FOR AUDITING STANDARDS** **Illustrative Engagement Letter for the Assurance Engagement and Illustrative Assurance Report** **for use on Sustainability Reports**Johannesburg / 25 April 2014The Committee for Auditing Standards (CFAS), a statutory committee of the Independent Regulatory Board for Auditors (IRBA) approved the release of an illustrative engagement letter for an assurance engagement and the related illustrativeassurance report, for use by registered auditors in South Africa on sustainability engagements, in order to promote consistency in the layout and wording of the engagement letter for a sustainability assurance engagement and the assurance report.Guidance regarding (i) the applicable assurance standard; and (ii) criteria used to evaluate the subject matter of a sustainability report, is also provided to assist auditors undertaking such assurance engagements in using the illustrative engagement letter for the assurance engagement and illustrativeassurance report.The *Guidance*, *illustrative engagement letter* for the assurance engagement and *illustrative assurance report* is available in both PDF and Word formats and may be downloaded from the IRBA website at: [www.irba.co.za](http://www.irba.co.za/index.php/audit-news-news-42/772-assurance-engagements-on-sustainability-reports-%20)Should you have any further queries or experience any technical difficulties in downloading the documents please do not hesitate to contact the Standards Department at +27 (0)87 940 8800 or send an email to standards@irba.co.za.**Sandy van Esch****Director: Standards*****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 responsibility of the CFAS is 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.* |