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| |  | | --- | | **INDEPENDENT REGULATORY BOARD FOR AUDITORS**    **Updated Guidance on the provision of the non-audit services**  **by the auditor of a company**  **(Section 90 of the Companies Act, 2008)**  Johannesburg / 17 March 2015  The IRBA and SAICA developed and issued joint guidance on Section 90(2) during May 2013. To further supplement the guidance issued, the IRBA and SAICA subsequently made available frequently asked questions.  During July 2014 IRBA and SAICA requested Registered Auditors and SAICA members to submit additional comments and requests based on the guide and frequently asked questions. Comments were received from members and the drafting team considered all comments and suggestions and has updated the documents.  The IRBA and SAICA have updated the guidance and frequently asked questions based on questions of additional guidance requested from auditors. The guidance and frequently asked questions have been combined into one document for ease of reference with an issue date of 17 March 2015. The Guide is available on the IRBA website at [www.irba.co.za](http://www.irba.co.za/dmdocuments/Section%2090%20guidance%20updated%20final%2017%20March%202015.pdf)  We encourage registered auditors to familiarise themselves with the updated guidance and frequently asked questions.  We will also share this document with other stakeholders. We are of the opinion that this guidance will not only be useful to auditors, but also to accountants, directors of companies, financial managers, chief financial officers, and audit committee members, as the guidance deals with information which is relevant and will be useful to all the parties involved in the appointment of auditors.  **Bernard Peter Agulhas**  **Chief Executive Officer** |   ***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.* |