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

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|  **Illustrative engagement letter, assurance report and related guidance – sustainability engagements**Johannesburg / 3 September 2015The Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (IRBA) has approved the release of a revised illustrative engagement letter, a revised illustrative assurance report and related guidance for use by practitioners on sustainability engagements in South Africa. The revised illustrative engagement letter, revised illustrative assurance report and related guidance replace the existing illustrative engagement letter and illustrative assurance report that were issued by the CFAS on 17 April 2014 and continue to promote consistency in the layout and wording of the engagement letter and assurance report when providing assurance services on selected key performance indicators disclosed in a sustainability report.The revised illustrative engagement letter and revised illustrative assurance report have been prepared on the following bases:* The practitioner conducts the limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* (ISAE 3000 (Revised)); and
* The subject matter of the engagement includes key performance indicators prepared in accordance with an entity’s reporting criteria, including the Global Reporting Initiative (GRI) G4 guidelines.

The revised illustrative engagement letter and revised illustrative assurance report are effective for assurance engagements where the assurance report is dated on or after 31 December 2015. Early adoption is permitted.The revised illustrative engagement letter and revised illustrative assurance report are available in both PDF and Word formats and may be downloaded from the [IRBA Website](http://www.irba.co.za/handbooks-of-international-standards/2014-handbook).  Should you have any further queries please contact the Standards Department at +27 (0)87 940 8800 or send an email to standards@irba.co.za.**Imran Vanker****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.* |