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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*** Johannesburg / 21 August 2015The Guide for Registered Auditors: *Guidance on**Performing Audits where the AGSA has Opted not to Perform the Audit* (the Guide) is now available. The Guide was prepared by the Public Sector Standing Committee of the Committee for Auditing Standards (CFAS) comprising representatives of large, medium and small audit firms and the Auditor-General of South Africa (AGSA). The Independent Regulatory Board for Auditors (IRBA) approved this Guide in June 2015 for issue by way of joint publication with the AGSA for the purpose of improving the understanding of and enhancing the quality of public sector audits by Registered Auditors in public practice (registered with the IRBA), who perform public sector audit engagements that the AGSA has opted not to perform.Registered Auditors will find information in the Guide that will assist them to perform regularity audit engagements, including the audit of financial statements, predetermined objectives and compliance with laws and regulations, of public entities on which the AGSAhas opted not to audit, in accordance with the specific requirements of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA). This Guide will also be useful to the Boards, those charged with governance and the audit committees of those entities and we encourage Registered Auditors to create awareness of the Guide.The following matters are addressed in the Guide:* The roles and responsibilities of the audit firm and the appointment and discharge of audit firms;
* The auditing standards and ethical requirements to be complied with and the technical consultation process;
* Communication between the auditor, the AGSA, the auditee, the executive authority and oversight bodies; and
* Reporting.

**Effective date**The Guide is effective for engagements commencing on or after 1 September 2015. The Guide may be downloaded from the IRBA [website](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/public-sector). Should you have any further queries please contact the Standards Department by email: 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.* |