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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS**  **COMMITTEE FOR AUDITING STANDARDS**  **Retirement Fund Auditor Reports**  Johannesburg / 12 September 2014  We draw the contents of this communique to the attention of auditors of retirement funds. The Financial Services Board (FSB) gazetted the new *Prescribed Financial Statements Applicable* *to the Different Categories of Funds*, including all the **auditor reports** for the different types of funds, on 18 July 2014, in Board Notice 77 of 2014, Government Gazette 37844.  The following auditor reports are included in the *Prescribed Financial Statements Applicable* *to the Different Categories of Funds* and are available on the [IRBA website](http://www.irba.co.za/guidance-to-ras/industry-specific-guides-and-regulatory-reports/retirement-fund-reports) in a Word format:   * Schedule D auditor report * Section 15 auditor reports   + Large funds   + Small funds   + Umbrella funds   + Retirement annuity and preservation funds * Regulation 28 auditor report   Refer to the [Retirement Funds section of the FSB′s website](https://www.fsb.co.za/departments/retirementFund/Pages/home.aspx) for the complete set of prescribed financial statements, legislation and other information related to retirement funds.  The new format of the *Prescribed Financial Statements Applicable to the Different Categories* *of Funds* is in respect of funds with financial year-ends ending on or after 1 June 2014.  Should you have any queries in connection with the auditor reports please do not hesitate to contact the Standards Department by email: [standards@irba.co.za.](file:///\\irba-fp01.board.local\shared\Communications\Bulk%20e-mails\2014\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.* |