**INDEPENDENT REGULATORY BOARD FOR AUDITORS**

**COMMITTEE FOR AUDITING STANDARDS**

**ISAE 3000 (Revised)**

***Assurance Engagements Other than Audits or Reviews of Historical Financial Information***

Johannesburg / 11 June 2014

The IRBA Board has approved the adoption of the International Standard on Assurance Engagement (ISAE) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information.* This Standard was issued by the International Audit and Assurance Standards Board (the IAASB) in December 2013.

ISAE 3000 (Revised) is the overarching standard for current and future topic-specific ISAEs and assurance engagements where no separate ISAE exists. Registered auditors in South Africa are required to apply this Standard when accepting and performing assurance engagements other than audits or reviews of historical financial information.

Accompanying the release of ISAE 3000 (Revised) are the conforming amendments to

* The International Framework for Assurance Engagements,
* ISAE 3402, Assurance Reports on Controls at a Service Organization,
* ISAE 3410, Assurance Engagements on Greenhouse Gas Statements, and
* ISAE 3420, Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus (the Related Conforming Amendments).

**Effective date**

ISAE 3000 (Revised) and the Related Conforming Amendments are effective for assurance engagements when the **assurance report is dated on or after 15 December 2015** - earlier implementation is permissible.

ISAE 3000 (Revised) and the Related Conforming Amendments are available in PDF format and may be downloaded from the [IRBA website](http://www.irba.co.za/handbooks-of-international-standards/2013-handbook). 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](mailto: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.*