**INDEPENDENT REGULATORY BOARD FOR AUDITORS**

**COMMITTEE FOR AUDITING STANDARDS**

**Revised medical schemes audit report: ISAE 3000 audit report template**

Johannesburg / 18 April 2013

The Registrar of Medical Schemes in consultation with the Independent Regulatory Board for Auditors (IRBA) has reissued the statutory required ISAE 3000 *Assurance report of the independent auditor of [insert name of medical scheme] to the Registrar of Medical Schemes in accordance with the requirements of Sections 36(5) and 36(8) of the Medical Schemes Act No. 131 of 1998.* Theaudit report template is included as part 11B to the 2012 Annual Statutory Return.

This report constitutes the format in which the Office of the Registrar of Medical Schemes requires the auditor to report on all instances of non-compliance by a medical scheme, that the auditor became aware of in the performance of the audit of a medical scheme, as required by Sections 36(5)(b) and 36(8)(b) of the Act. These sections are limited to the financial aspects of the Act which the auditor is expected to address in the course of the audit of a medical scheme’s financial statements.

The ISA 800 *Report of the independent auditor of <name of scheme> to the Registrar of Medical Schemes on Parts 4 to 10 of the annual statutory return as required by Sections 36, 37 and 39 of the Medical Schemes Act No. 131 of 1998* remains the same as for the previous year.

The revised report is applicable with immediate effect. The reports can be downloaded from the Regulated Industries page on the IRBA [website](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/industry-specific-guides-and-regulatory-reports/medical-schemes-engagements).

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.

**Sandy van Esch**

**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 CFAS assists the IRBA to develop and maintain auditing pronouncements which are internationally comparable.*