







INDEPENDENT REGULATORY BOARD FOR AUDITORS

Invitation to South Africa's Launch Event of the IAASB's Non-Authoritative Guidance on Applying ISAE 3000 (Revised) to Extended External Reporting (EER) Assurance Engagements

Johannesburg / 28 June 2021

The International Auditing and Assurance Standards Board (IAASB) published its *Non-Authoritative Guidance on Applying ISAE 3000 (Revised) to Extended External Reporting (EER) Assurance Engagements* (the IAASB's non-authoritative guidance on EER) on 6 April 2021.

To raise awareness on this guidance, the IRBA, in collaboration with the South African Institute of Chartered Accountants, and the University of the Witwatersrand will be hosting a webinar.

EER encapsulates many different forms of reporting that include, but are not limited to, sustainability or environmental, social and governance reporting; integrated reporting; reporting on corporate social responsibility; greenhouse gas statements; and service performance reporting in the public sector. These kinds of extended reporting are growing in frequency and importance, and they address matters that are becoming increasingly critical to investors and other users for decision-making.

This IAASB's non-authoritative guidance on EER responds to 10 key stakeholder-identified challenges commonly encountered in applying International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information.

The IAASB's non-authoritative guidance on EER and the additional support material may be downloaded from the <u>IAASB website</u>.

Who Should Attend?

The webinar is open to all stakeholders, including those who prepare EER reports, assurance practitioners, regulators, standard-setters, investors and other users of EER reports. Accountants and non-accountants alike, from across Africa, are encouraged to attend and participate in the event, to help raise awareness regarding the IAASB's non-authoritative guidance on EER.

Event Details

The webinar is scheduled to take place on:

Date: 6 July 2021

• Time: 14h30-16h00

The panel members for the webinar will be:

- Tom Seidenstein IAASB Chair;
- Feroz Koor (Group Head of Sustainability Woolworths Holdings Limited) Report preparer;
- Adjunct Professor Yvette Lange Wits;
- Janine Christian (CFAS member) IRBA Sustainability Standing Committee Chair; and
- Jyoti Vallabh Assurance practitioner.

The event will be hosted by Professor Nirupa Padia, Wits Head of the School of Accountancy.

To make a reservation, please email your RSVP to Thandeka Sithole (<u>csithole@irba.co.za</u>) by 5 July 2021. For enquiries, please call her on (087) 940-8865.

A link to the webinar will be forwarded to registered attendees closer to the event date.

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.