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## INDEPENDENT REGULATORY BOARD FOR AUDITORS

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

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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.

Subsequent to that and to raise awareness on this guidance, the IRBA, in collaboration with the South African Institute of Chartered Accountants, and the University of the Witwatersrand held a webinar on 6 July 2021 for all stakeholders.

The recording of the webinar is now available and may be accessed via the following link: <https://livestream.com/saica/events/9686612>.

Further, stakeholders are reminded that the IAASB's non-authoritative guidance on EER and the additional support material may be downloaded from the [IAASB website](#).

This guidance marks an important step forward in the evolving field of assurance over non-financial information and responds to practitioner and user-identified challenges in the practical application of the ISAE 3000 (Revised) standard to assurance engagements on EER.

There has been a flurry of positive movement forward in the non-financial (ESG or sustainability) and extended external reporting space. As reporting evolves, assurance practitioners will be increasingly asked to provide assurance on this information with corporate reporting users demanding a wider based of information to inform decision making.

It is thus important for practitioners to take note of developments in this area and assess the action that is needed from within their respective environments to remain relevant and a value contributor in this rapidly evolving area.

**Imran Vanker**

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***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.*