
INDEPENDENT REGULATORY BOARD FOR AUDITORS

Section 15 Retirement Fund Agreed-upon Procedures Engagements

Johannesburg / 15 June 2022

Registered auditors are advised to take note of the following communication from the Financial Sector Conduct Authority (Authority):

- FSCA Communication 14 of 2022 (RF) - Further clarification of the use of certain prescribed formats for preparing financial statements under Section 15 of the Pension Funds Act, 1956.

This communication is available on the Authority's website under Home > Regulatory Framework > Industry Communication > Retirement Funds > FSCA Communication, or by clicking on the following link: [Industry Communication](#).

For more information, please contact the Authority directly by emailing Ms Wilma Mokupo at Wilma.Mokupo@fsca.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.