**INDEPENDENT REGULATORY BOARD FOR AUDITORS**

**COMMITTEE FOR AUDITING STANDARDS**

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| ***Revised Guide for Registered Auditors:***  ***Access to Working Papers***  Johannesburg / 5 June 2018  The Independent Regulatory Board for Auditors' (IRBA) Committee for Auditing Standards (CFAS) approved the release of the *Revised Guide for Registered Auditors:**Access to Working Papers* (this Revised Guide) in May 2018 for issue.  This Revised Guide deals with the circumstances in which registered auditors (auditors) or firms are requested or required to grant access to working papers to the client, to another auditor or to a third party that support an auditor's opinion, conclusion and/or report on financial statements or other financial or non-financial information, where such engagements are governed by auditing pronouncements, as prescribed or issued by the IRBA and which include the Standards of the International Auditing and Assurance Standards Board (IAASB).  Guidance is provided in respect of access requested or required in the following circumstances:   1. Access required by law; 2. Access required in compliance with *International Standards on Auditing* (ISAs)and *International Standards on Assurance Engagements* (ISAEs), or the IRBA *Code of Professional Conduct for Registered Auditors* (the Code) and any other auditing pronouncements prescribed or issued by the IRBA, by the group engagement partner or component auditor in a group audit engagement; and by a successor auditor/s where there is a change from the predecessor auditor/s; and 3. Access requested in terms of a contractual agreement.   In summary, this Revised Guide has been updated for the following:   1. Changes to legislation. 2. Updates in terms of relevant revisions of the ISAs, ISAEs and the Code. 3. Added paragraphs relating to the confidentiality of client information. 4. Clarification that this Revised Guide is also applicable to joint engagements (contractual agreement).   **Effective date**  This Revised Guide is effective from the date of issue.  Also, this Revised Guide is available in both Word and PDF formats and may be downloaded from the IRBA website at [www.irba.co.za](https://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/auditing-standards-and-guides/guides-and-circulars-for-auditors). Should you have any other queries, please do not hesitate to contact the Standards Department by sending 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.* |