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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **BROAD – BASED BLACK ECONOMIC EMPOWERMENT (B-BBEE)**  **INFORMATION SESSION FOR B-BBEE APPROVED REGISTERED**  **AUDITORS 2015**  **Johannesburg / 8 July 2015**    The IRBA is pleased to announce that it will provide B-BBEE workshops for B-BBEE Approved Registered Auditors (BARs) during August 2015 at the dates and venue as indicated below.  **Workshop content**  This interactive workshop is designed to address key audit principles in ISAE 3000, *Assurance Engagements other than Audits or Reviews of Historical Financial Information* and SASAE 3502, *Assurance Engagements on Broad – Based Black Economic Empowerment (B-BBEE) Verification Certificates*.  The workshop will provide assurance providers with insights emerging from market developments, and lessons from common findings from our inspections of B-BBEE audit files.  The B-BBEE workshops will cover aspects including:   * ISAE 3000   + Reasonable vs limited assurance * SASAE 3502   + Knowledge of the business   + Materiality – concept and calculation   + Sampling   + Documentation standards   + Quality control   + Limited assurance * Inspections department feedback * SASAE 3502 – Templates for Generic and Qualifying Small Enterprises (QSEs) * Workgroup session on audit working papers   The workshop will not cover matters relating to interpretation of the Codes of Good Practice (CoGP) issued by the Department of Trade and Industry (DTI).  **Workshop format**  Each workshop will be booked on a first-come, first-served basis with a maximum of 30 delegates per session. Once a workshop is filled up, delegates will be notified to choose from one of the alternative workshop dates where there is still available capacity.  **Who should attend?**  All B-BBEE Approved Registered Auditors (BARs) should attend. These workshops are developed specifically for those involved in B-BBEE assurance to enable an enhanced understanding of the risks in the B-BBEE assurance environment and the mitigation of those risks through the adequate application of the assurance principles.  **Dates**  We will be presenting one-day workshops at the IRBA offices in Modderfontein, Johannesburg on the following dates:   * **3 August 2015;** * **5 August 2015; and** * **12 August 2015**.   **Registration commences 30 minutes before the session start time indicated below.** |

| **Date** |  | **Time** | **Venue** |  |
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| Monday  3 August 2015 | Johannesburg | Registration starts at 9:00 to 9:30  Workshop will be from 9:30 till 14:30 | The Independent Regulatory Board for Auditors  Building 2,  Greenstone Hill Office Park,  Emerald Boulevard,  Modderfontein  (+2787 940 8800) | [***View Map***](https://www.google.co.za/maps/place/The+Independent+Regulatory+Board+for+Auditors/@-26.1170071,28.1472945,17z/data=!3m1!4b1!4m2!3m1!1s0x1e9512e8aa6037ed:0x605e36a7aeff91b0) |
| Wednesday  5 August 2015 | Johannesburg | Registration starts at 9:00 to 9:30  Workshop will be from 9:30 till 14:30 | The Independent Regulatory Board for Auditors  Building 2,  Greenstone Hill Office Park,  Emerald Boulevard,  Modderfontein  (+2787 940 8800) | [***View Map***](https://www.google.co.za/maps/place/The+Independent+Regulatory+Board+for+Auditors/@-26.1170071,28.1472945,17z/data=!3m1!4b1!4m2!3m1!1s0x1e9512e8aa6037ed:0x605e36a7aeff91b0) |
| Wednesday  12 August 2015 | Johannesburg | Registration starts at 9:00 to 9:30  Workshop will be from 9:30 till 14:30 | The Independent Regulatory Board for Auditors  Building 2,  Greenstone Hill Office Park,  Emerald Boulevard,  Modderfontein  (+2787 940 8800) | [***View Map***](https://www.google.co.za/maps/place/The+Independent+Regulatory+Board+for+Auditors/@-26.1170071,28.1472945,17z/data=!3m1!4b1!4m2!3m1!1s0x1e9512e8aa6037ed:0x605e36a7aeff91b0) |

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| **Continuing Professional Development (CPD)**  The workshops will contribute to four (4) hours of CPD and proof of attendance will be presented to attendees afterwards.  **Presenter**  The workshop will be presented by professional staff of the IRBA.  **Cost**  There is no cost for attendance of the workshop, but booking is essential.  **Bookings**   * To book you seat email [*amasenya@irba.co.za*](mailto:amasenya@irba.co.za) before 20 July 2015. Please provide you name, firm name and IRBA registration number. The information session will be held on either the 3rd, 5th or 12th August 2015 on a first come first served basis. If any session is full you may be accommodated in the next available session. * If you have any questions regarding the bookings, please contact Anne Masenya at [*amasenya@irba.co.za*](mailto:amasenya@irba.co.za)***.***   **Terms and conditions**   1. **Substitutions**    1. You may arrange to send a substitute to attend the same session that you had booked for.    2. Only written notification of substitutions will be accepted.    3. Kindly advise via email [*amasenya@irba.co.za*](mailto:amasenya@irba.co.za)of the substitute attendee at least 24 hours before the session. 2. **Transfers**    1. The IRBA must be informed in writing of requests to transfer your booking to a different date.    2. All requests to transfer must be directed to Anne Masenya at [*amasenya@irba.co.za*](mailto:amasenya@irba.co.za)***.***    3. Telephonic notification will not be accepted. 3. **Cancellations**    1. Notice of cancellation must be made in writing to Anne Masenya by e-mail [*amasenya@irba.co.za*](mailto:amasenya@irba.co.za). Telephonic cancellations will not be accepted under any circumstances.    2. Cancellations should be received not later than 2 business days prior to the information session.   **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.* |