|  |
| --- |
| **INDEPENDENT REGULATORY BOARD FOR AUDITORS****COMMITTEE FOR AUDITING STANDARDS****Retirement Fund Auditor Reports**Johannesburg / 12 September 2014We draw the contents of this communique to the attention of auditors of retirement funds. The Financial Services Board (FSB) gazetted the new *Prescribed Financial Statements Applicable* *to the Different Categories of Funds*, including all the **auditor reports** for the different types of funds, on 18 July 2014, in Board Notice 77 of 2014, Government Gazette 37844.The following auditor reports are included in the *Prescribed Financial Statements Applicable* *to the Different Categories of Funds* and are available on the [IRBA website](http://www.irba.co.za/guidance-to-ras/industry-specific-guides-and-regulatory-reports/retirement-fund-reports) in a Word format:* Schedule D auditor report
* Section 15 auditor reports
	+ Large funds
	+ Small funds
	+ Umbrella funds
	+ Retirement annuity and preservation funds
* Regulation 28 auditor report

Refer to the [Retirement Funds section of the FSB′s website](https://www.fsb.co.za/departments/retirementFund/Pages/home.aspx) for the complete set of prescribed financial statements, legislation and other information related to retirement funds.The new format of the *Prescribed Financial Statements Applicable to the Different Categories* *of Funds* is in respect of funds with financial year-ends ending on or after 1 June 2014. Should you have any queries in connection with the auditor reports please do not hesitate to contact the Standards Department by email: [standards@irba.co.za.](file:///%5C%5Cirba-fp01.board.local%5Cshared%5CCommunications%5CBulk%20e-mails%5C2014%5Cstandards%40irba.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.* |