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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **Guidance on the illustrative engagement letter for a sustainability assurance engagement, and the related illustrative assurance**  Johannesburg / 17 April 2014   * Illustrative Engagement Letter for the Assurance Engagement ([DOC](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/other-assurance-including-b-bbee/integrated-reporting-assurance-and-sustainability-reporting-assurance) | [PDF](http://www.irba.co.za/upload/Illustrative%20Engagement%20Letter%20for%20the%20Assurance%20Engagement_NBYL20150831_Clean.pdf)) * Illustrative Assurance Report ([DOC](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/other-assurance-including-b-bbee/integrated-reporting-assurance-and-sustainability-reporting-assurance) | [PDF](http://www.irba.co.za/upload/Illustrative%20Assurance%20Report_NBYL20150831_Clean.pdf))   The Committee for Auditing Standards (CFAS) a statutory committee of the Independent  Regulatory Board for Auditors (IRBA) approved the release of an illustrative engagement letter for the assurance engagement and an illustrative assurance report for use by registered auditors on sustainability engagements in South Africa in order to promote consistency in the layout and wording of the engagement letter for a sustainability assurance engagement and the assurance report.  *Applicable assurance standard*  The practitioner conducts a limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board.  *Criteria used to evaluate the subject matter of a sustainability report*  The illustrative engagement letter for the assurance engagement and the illustrative assurance report have been prepared using an example of circumstances where the subject matter of the engagement includes selected key performance indicators prepared in accordance with the Global Reporting Initiative (GRI) G3.1 Guidelines, the criteria applied to evaluate the subject matter.  The engagement may include other subject matters arising from, for example, the application of AccountAbility 1000 Accounting Principles Standard (AA1000APS). When such additional subject matters are included in the scope of the engagement, the assurance report should be expanded accordingly, including referring to “selected sustainability information” instead of “selected key performance indicators” with appropriate conclusions for each subject matter. Furthermore, with the release of GRI G4 guidelines, the GRI application levels (previously present in G3 and G3.1) will no longer exist. The engagement letter for the assurance engagement should clearly identify the subject matters and be adapted having regard to the engagement agreed with management.  *Illustrative engagement letter for the assurance engagement and the assurance report*  The content of the illustrative engagement letter for the assurance engagement and illustrative assurance report must be adapted to the circumstances of the particular engagement.  **Sandy van Esch**  **Director: Standards**  **17 April 2014** |