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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS**  **COMMITTEE FOR AUDITING STANDARDS** |

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| ***Revised Guide for Registered Auditors:***  ***Engagements on Attorneys' Trust Accounts***  Johannesburg / 14 March 2017  The Independent Regulatory Board for Auditors' (IRBA) Committee for Auditing Standards (CFAS) approved for issue the *Revised Guide for Registered Auditors:**Engagements on Attorneys' Trust Accounts* (Revised Guide). This Revised Guide replaces the previous IRBA Guide, *Guidance for Registered Auditors: Engagements on Attorneys' Trust Accounts*, which has been withdrawn.  This Revised Guide provides guidance to the registered auditor when performing a reasonable assurance engagement on whether an attorney's trust accounts were maintained in compliance with sections 78(1), 78(2)(a) and (b), 78(2A), 78(3), 78(4) and 78(6) of the Attorneys Act, No. 53 of 1979 (the Act), and the Rules for the Attorneys' Profession.  This Revised Guide has been updated for amendments to the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information,* and the Rules for the Attorneys' Profession, as published in the Government Gazette No. 39740 on 26 February 2016 (effective from 1 March 2016).  **Effective Date**  The Revised Guide is effective for financial periods commencing on or after **1 March 2016**.  This Revised IRBA Guide is available in both PDF and Word formats and may be downloaded from the IRBA website at [www.irba.co.za](https://www.irba.co.za/industry-specific-guides-and-regulatory-reports-pages/attorneys-trust-account-engagements). Should you have any further queries, please do not hesitate to contact the Standards Department by email at [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 responsibilities of the CFAS are 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.* |