

Ref#653271

27 February 2018  
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Dear Imran

**SAICA SUBMISSION ON THE PROPOSED GUIDE FOR REGISTERED AUDITORS:  
ACCESS TO WORKING PAPERS**

Thank you for the opportunity to provide comments on the proposed guide.

SAICA's Assurance and Practice, and Taxation divisions were extensively involved in the drafting of the proposed guide through participation in the Task Group and additional inputs which were provided to IRBA staff as the project progressed. Furthermore, we requested members of the SAICA Assurance Guidance Committee (AGC) whether they have any additional comments or input, rather than establishing a specific working group to inform our comment letter.

It is in this context that we respond to the request for specific comments in the explanatory memorandum to the exposure draft.

Yours sincerely,

**Willie Botha**  
**Senior Executive: Assurance and Practice**

## Comments:

1. **Do you agree that the scope and therefore the definitions in respect of access to working papers and working papers should be extended to the working papers prepared for any engagement performed by an auditor that is governed by auditing pronouncements, as prescribed or issued by the IRBA and which include the Standards of the IAASB? Respondents are asked to share the basis of their views.**

We agree with the expanded scope of the guide as we believe that there is a need for guidance relating to providing access to working papers for all types of engagements. We also agree with the amendments to the definitions.

2. **Do you support the position taken in this proposed Revised Guide in respect of a request for access to the audit files of an auditor by the South African Revenue Services (SARS), as set out in the *SARS Revised External Guide Access to Audit Files*? Respondents are asked to share the basis of their views.**

Yes. We are aware that this section of the guide involved close collaboration with SARS and we believe that it provides the necessary guidance possible in the current circumstances; also in the context of the SARS Guide that was issued in December 2016. Efforts to address specific legal, professional and practical issues or challenges with respect to the current arrangement should be pursued outside of the current project.

3. **Are there any aspects of this proposed Revised Guide with which respondents disagree? Please provide details and suggestions for correction and/or improvements.**

No.

4. **Are there aspects of this proposed Revised Guide that are unclear and require further guidance? If so, please list those aspects and the guidance required.**

We suggest the underlined insertion to paragraph 15 below for further clarification:

*"In circumstances where there is an identified or suspected non-compliance with laws and regulations (NOCLAR), as set out in paragraph 225.31 of the Code, the predecessor auditor shall, on request, disclose facts relating to the NOCLAR to the proposed successor auditor, even if the client refuses, or fails, to grant permission for the predecessor auditor to discuss the client's affairs with the proposed successor auditor, unless prohibited by law or regulation."*

A footnote could be included after the insertion to provide PRECCA as an example.