

2 November 2015

Technical Director
International Auditing and Assurance Standards Board
545 Fifth Avenue
New York
10017 USA

Submitted electronically via IAASB website

**SAICA submission on Proposed International Standard on Auditing, ISA 810 (Revised),
Engagements to Report on Summary Financial Statements**

For purposes of considering and commenting on the proposed limited amendments to ISA 810 as a result of the IAASB's new and revised Auditor Reporting standards, we took the decision to participate in the Task Group that was set up by the Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (IRBA) (i.e. the regulator of registered auditors, and the audit and assurance standards setter in South Africa).

Our comments are encapsulated in the IRBA comment letter as submitted to the IAASB, and we will not submit a separate comment letter.

We thank you for the opportunity to provide comment on this exposure draft.

Yours sincerely

Signed electronically

Willie Botha
Senior Executive: Assurance and Practice