

#508085

22 April 2015

Technical Director
International Auditing and Assurance Standards Board
545 Fifth Avenue, 14th Floor
New York, 10017 USA

Dear Sir/Madam

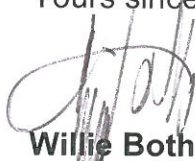
SAICA SUBMISSION ON THE PROPOSED ISA 800 (Revised), *SPECIAL CONSIDERATIONS - AUDITS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH SPECIAL PURPOSE FRAMEWORKS* AND PROPOSED ISA 805 (Revised), *SPECIAL CONSIDERATIONS - AUDITS OF SINGLE FINANCIAL STATEMENTS AND SPECIFIC ELEMENTS, ACCOUNTS OR ITEMS OF A FINANCIAL STATEMENT*

For purposes of our comments on this exposure draft, we participated in the Task Group that was set up by the Committee for Auditing Standards (CFAS) of the Independent Regulatory Board for Auditors (IRBA) in South Africa.

Our comments are reflected 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 comments on this exposure draft.

Yours sincerely



Willie Botha
Senior Executive: Assurance and Practice