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| Ref.: 15/8 |
| **DRAFT AUDIT REQUIREMENT STANDARDS** |
| ***Comments Template*** |

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| **INSTRUCTIONS**  Please note the following instructions for filling in the template:   * For referencing purposes please use the numbering as contained in the draft standards. * For any other general comments, please use Section B2. * Commentators may insert extra rows to provide comments on sub-paragraphs or sub-items * Please send the completed template, in Word Format, to:  [PA-Standards@resbank.co.za](mailto:PA-Standards@resbank.co.za) for the attention of Ms Kalai Naidoo by 10 July 2020.   Please note that no PDF or scanned documents or any late submissions will be accepted unless agreed to in writing by the Authorities |

**SECTION A - DETAILS OF COMMENTATOR**

|  |  |
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| **Name of organisation/individual:** |  |
| **If the commentator is an organisation, provide the name and designation of the contact person:** |  |
| **Email address:** |  |
| **Contact number:** |  |

# SECTION B - COMMENTS ON THE DRAFT STANDARD – ENTER NAME OF STANDARD HERE

| **No** | **Paragraph of the Standard** | **Comment** |
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| 1. **COMMENTS ON STANDARD** | | |
| **Commencement** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| **Legislative authority** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| **Application** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| (5) |  |  |
| **Definition and interpretation** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| (5) |  |  |
| **Roles and responsibilities** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| **Audit requirements** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| (5) |  |  |
| **Submission and availability of Audited Financial Statements/Other heading** | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| 2. GENERALCOMMENTS | | |
| (1) |  |  |
| (2) |  |  |
| (3) |  |  |
| (4) |  |  |
| COMMENTS ON THE GUIDANCE NOTICE | | |
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