



## CIRCULAR

Reference: Auditor report templates  
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### Circular 12 of 2018: Prescribed ISAE 3000 (Revised) Auditor Report template

This Circular serves to inform all stakeholders that the prescribed template for the Assurance Report on Compliance with Sections 36(5) and 36(8) of the Act (ISAE 3000 (Revised) Report) effective for the 2017 financial year has been published by the Council for Medical Schemes (CMS).

The report has been amended to be aligned with the new and revised Auditor Reporting Standards, as well as the revised International Standards of Auditing (ISA). The main change to this report relates to the implication of the Constitutional Court judgment on the treatment of personal medical savings accounts. Reference should also be made to Press Release 12 of 2017, Circular 56 of 2017 and Circular 2 of 2018.

This statutory required auditor report has been developed by the CMS in consultation with the Independent Regulatory Board for Auditors' (IRBA) Committee for Auditing Standard's (CFAS) Medical Schemes Task Group, which includes auditors of medical schemes.

1. [ISAE 3000 \(Revised\) auditor report template \(Part 3B to the 2017 Annual Statutory Return\)](#)

This auditor report template is the format in which the CMS requires an auditor to report on all non-compliance matters by a medical scheme, which an auditor becomes aware of in the performance of the his/her functions as an auditor, as required by Sections 36(5)(b) and 36(8)(b) of the Act.

These sections are limited to the financial aspects of the Act which an auditor will address in the auditor's normal audit procedures.

It should be noted that for purposes of this auditor report, materiality is set as one, as all non-compliance matters need to be reported to the CMS.

The above-mentioned auditor report template is effective for year-ends of medical schemes on and after 31 December 2017.



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