

ISAE Attestation

Version 1.574.0

March 2022



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Thank you for using ISAE Attestation on CaseWare Cloud! This release brings you bug fixes and many new features that improve our product to help you be compliant and efficient.

Did you know that you can use the review tools on a carry forward file to see the content changes between versions?

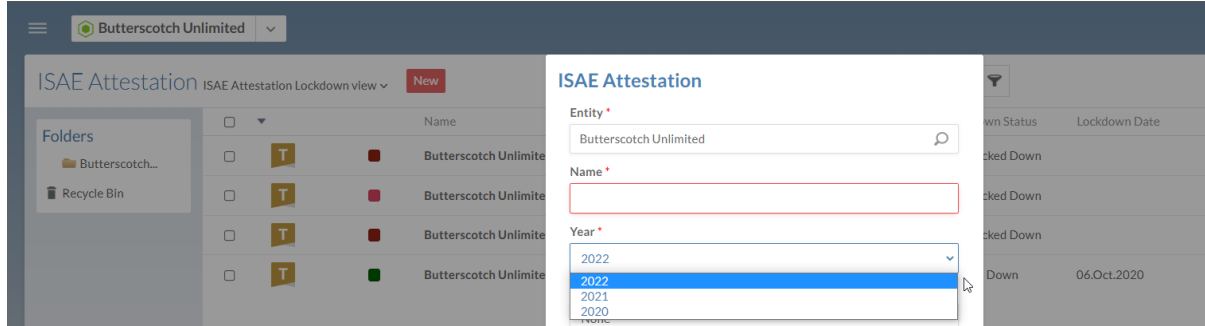
1. In a checklist or letter, click the review tools icon (🔍) to enable review tools.
2. In the left sidebar you will see the heading **Product content changes** with two options.
3. Enable these options to see the added and modified procedures respectively.

1. General

1.1. New version

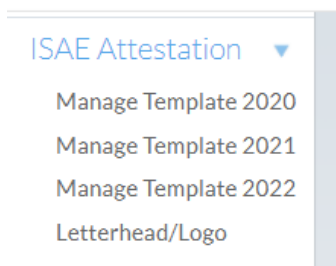
#enduser #firmauthor

When creating a file, you can now choose between our previous versions (2020 & 2021) and the new version (2022).



Firm authors will be able to access both versions to add their customisations.

Settings - Profile



1.2. Documents page

1.2.1. Replace external documents

#enduser

You can now replace external documents. You can either select More actions (***), then Replace or drag and drop a new document onto the old document to replace it. When you replace a document, you can choose whether to remove pre-existing signoffs or retain them.

Note: Document versioning is not supported (no version history is retained).

1.2.2. Drag and drop documents in the documents page

#enduser

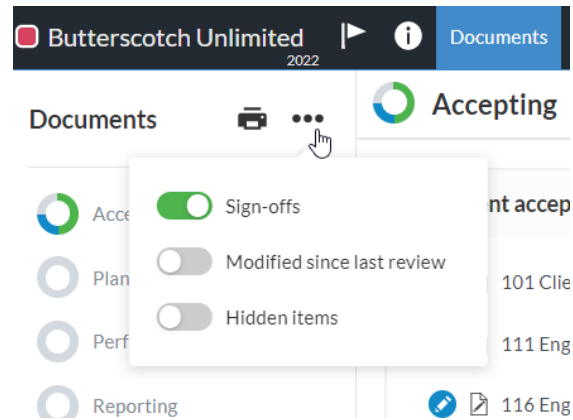
You can now drag and drop external documents, such as PDFs, Word files and Excel files from your desktop into folders and placeholders in the Documents page. Note that you currently cannot drag and drop documents from your desktop into phases.

1.2.3. Design

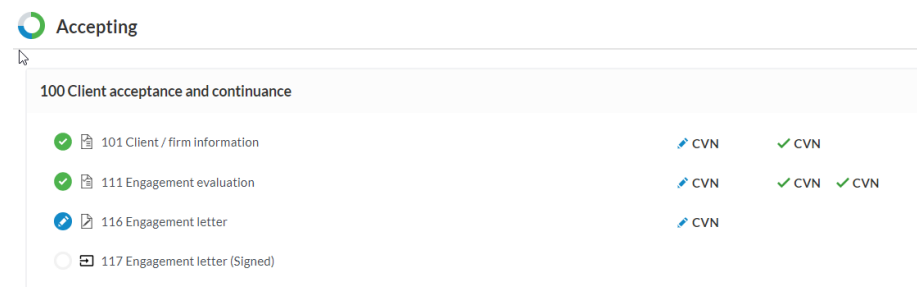
#enduser #firmauthor

- Signoff columns are now aligned to the right of the page when the signoffs are enabled.

Enabling signoffs:



- The signoff icons are now aligned left within the columns.



1.3. Queries

#enduser


The queries now feature buttons available at the bottom of each question. Clients can select the Submit Response button to submit their responses to each question. Once they do, the button changes to reflect that a response has been submitted.

The Submit Response button is also available to staff members so they can submit responses on behalf of clients who have provided responses outside of the query.

File upload

Drag and drop here or click to browse

COPY FROM CLOUD

 Trial Balance.pdf
Uploaded: 3:52 PM

Enter your comment

COMMENT

Submit Response

When staff members review the query responses, they can use the buttons to Accept or Return each response. The status of each query question is also now displayed at the top right of the question.

Enter summary


Response Submitted

Trial balance as at December 31st, 2016

File upload

Drag and drop here or click to browse

COPY FROM CLOUD

 Trial Balance.pdf
Uploaded: Betsy Barnett - 3:52 PM

Destination: Client Acceptance

Enter your comment

COMMENT

Return

Accept

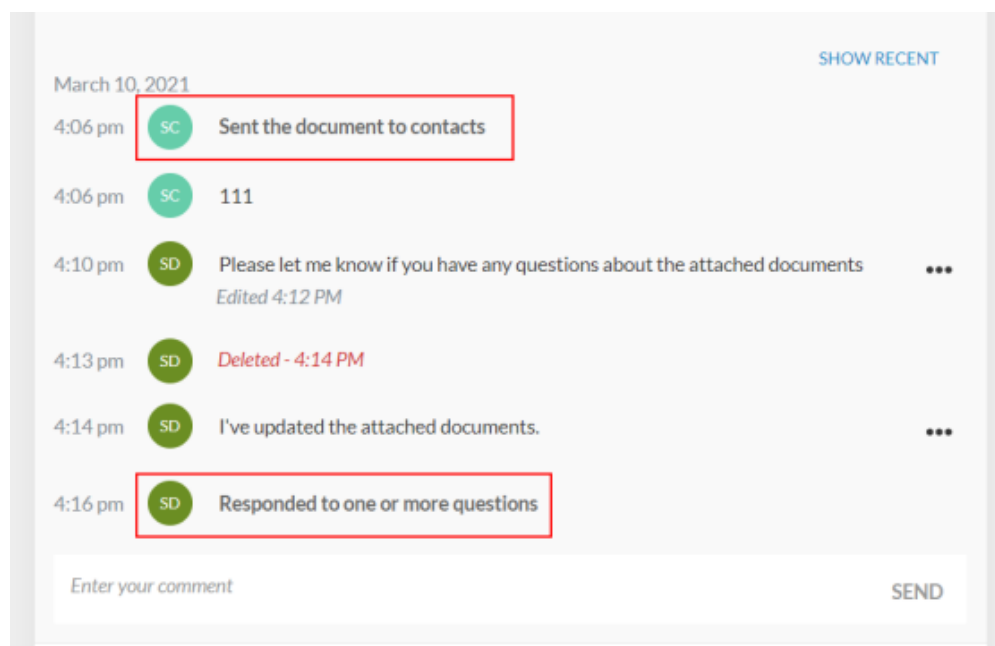
1.3.1. Query question history

#enduser

The comments area in queries now also displays the history of each question. The query question history includes the timestamp and username for the following actions:

- Query is sent to the contact
- Contact responds to the question
- Contact marks the question as responded
- Response is accepted
- Response is rejected

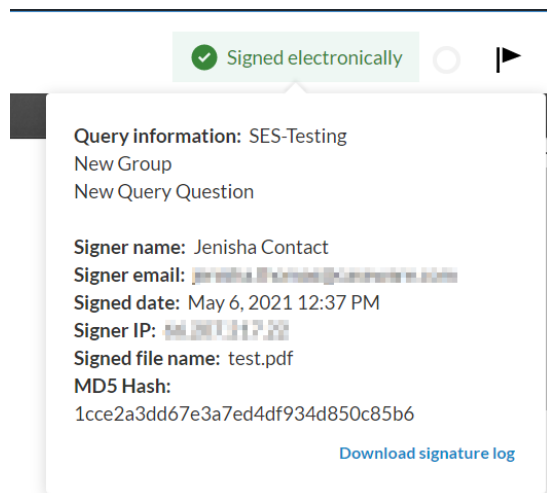
This information is also included in the engagement archive saved when you use the Download reference copy option. Note that the query question history is not available for contacts.



1.3.2. Simple electronic signatures

#enduser

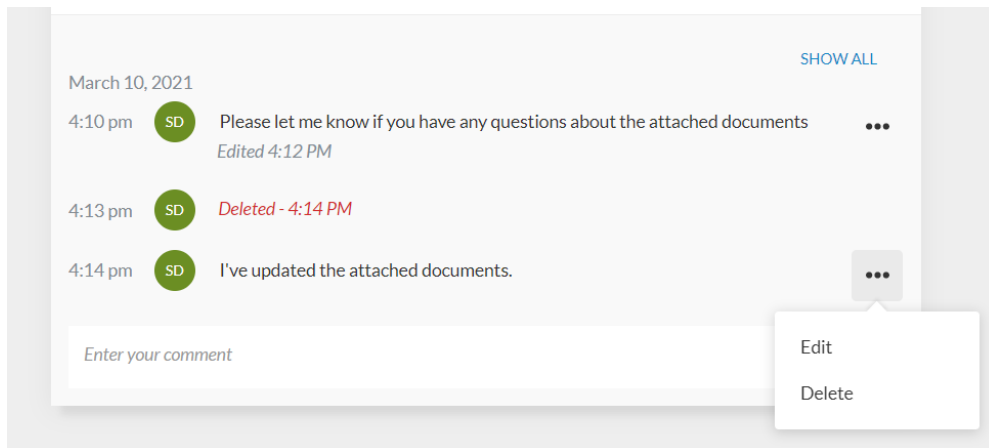
You can now view and download a signature log in the PDF viewer for documents that were electronically signed by clients in query documents.



1.3.3. Edit and delete comments in queries

#enduser

You can now edit and delete your comments in queries.



Timestamps for edited and deleted comments display in the Comments area. The term Deleted displays for a deleted comment along with the timestamp. The timestamps and deleted comments are not visible to contacts.

Note that comments cannot be edited or deleted if the query is marked as completed or cancelled.

1.4. Excel worksheets with Cloud Connector

#enduser

We have added Excel worksheets to all sections in ISAE Attestation to enable you to perform the necessary tests per section. These Excel worksheets can be used with or without Cloud Connector.

The Excel worksheets consists of the following tabs:

- Guidance
- Information page – The information page is used to populate content for the working paper template. If cloud connector is used, this content will populate automatically, else it should be added manually.
- Working paper template
- Example of a completed working paper

1.5. Calculated vs manual tables in reports

You can now choose between manual and calculated tables in either the Auditor's reasonable assurance report (930.2) (EAAA) or Legal Practitioner's statement on trust accounts (935.2) (LPA). This selection can be made in the Auditor's reasonable assurance report checklist (930.1) or Legal Practitioner's annual statement checklist (935.1) respectively.

Document settings ^

Table settings ^

Do you want the annual statement to contain calculated or manual tables?



Calculated	Manual
------------	--------

Add note

1.5.1. Manual tables

The manual tables are editable and can be authored.

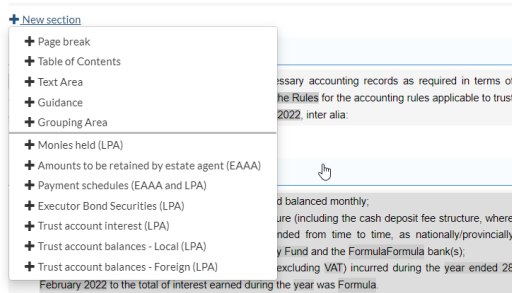
	At Formula R	At 28 February 2022 R
Trust creditors / liabilities		
Trust creditors in terms of:		
- Section 86(2)		
- Section 86(3)		
- Section 86(4)		
- Section 86(5)(a) interest		
- Section 86(5)(b) 5% on interest accrued		
Trust creditors in terms of estates		
Trust creditors in terms of other entrusted assets		
Total trust creditors / liabilities		
Trust funds available		
- Section 86(2)		
- Section 86(3)		
- Section 86(4)		
- Section 86(5)(a) interest		
- Section 86(5)(b) 5% on interest accrued		
Trust cash on hands		
Trust funds and assets relating to estates		
Other entrusted assets		
Debit balances in trust ledger		
Total trust funds		
Total surplus / (deficit)		

Note that these tables do not calculate, and the calculations should be done manually.

1.5.2. Calculated tables

We have made the following enhancements to the calculated tables:

- With regards to all tables:
 - The number formatting has now been updated to the product settings as per the engagement
 - You can now add the calculated tables wherever required in letters.



- You can add and remove rows. Note that we have added a confirmation of deletion when a row is to be deleted. (Excluding Trust Account balances – Foreign, Monies Held & Amount retained by estate)

	Interest earned on Section 86(2) trust accounts R	Interest earned on Section 86(3) trust accounts R	5% on interest accrued on Section 86(4) trust accounts R
i. Amount brought forward from the previous financial year in respect of interest earned on monies deposited in terms of Section 86(2) and monies invested in terms of Section 86(3) of the Legal Practice Act, No 28 of 2014.			
ii. Amount brought forward from the previous financial year in respect of the 5% on interest accrued on monies invested in terms of Section 86(4) of the Legal Practice Act, No 28 of 2014.			
iii. Interest earned during the current year/period on monies deposited in trust banking accounts in terms of Section 86(2) and monies invested in trust investment accounts in terms of Section 86(3) of the Legal Practice Act, No 28 of 2014.			

- You can edit the text fields. Note that we have added an override warning in the case of the field being edited.

	Interest earned on Section 86(2) trust accounts R	Interest earned on Section 86(3) trust accounts R	5% on interest accrued on Section 86(4) trust accounts R		
i. Amount brought forward from the previous financial year in respect of interest earned on monies deposited in terms of Section 86(2) and monies invested in terms of Section 86(3) of the Legal Practice Act, No 28 of 2014.	<input type="text"/>	<input type="text"/>	<input type="text"/>	+	-
ii. Amount brought forward from the previous financial year in respect of the 5% on interest accrued on monies invested in terms of Section 86(4) of the Legal Practice Act, No 28 of 2014.	<input type="text"/>	<input type="text"/>	<input type="text"/>	+	-
iii. Interest earned during the current year/period on monies deposited in trust banking accounts in terms of Section 86(2) and monies invested in trust investment accounts in terms of Section 86(3) of the Legal Practice Act, No 28 of 2014.	<input type="text"/>	<input type="text"/>	<input type="text"/>	+	-

- Trust account balances (Local & Foreign) tables

- Headings in these tables are automated to show 'Other date' and 'Year-end' that was selected previously in the engagement.

	At 20 January 2022 R	At 28 February 2022 R		
Trust creditors / liabilities	<input type="text"/>	<input type="text"/>	+	-
Trust creditors in terms of:	<input type="text"/>	<input type="text"/>	+	-
- Section 86(2)	<input type="text"/>	<input type="text"/>	+	-
- Section 86(3)	<input type="text"/>	<input type="text"/>	+	-
- Section 86(4)	<input type="text"/>	<input type="text"/>	+	-
- Section 86(5)(a) interest	<input type="text"/>	<input type="text"/>	+	-
- Section 86(5)(b) 5% on interest accrued	<input type="text"/>	<input type="text"/>	+	-
Trust creditors in terms of estates	<input type="text"/>	<input type="text"/>	+	-
Trust creditors in terms of other entrusted assets	<input type="text"/>	<input type="text"/>	+	-
Total:	0.00	0.00		

- Payment schedule & Executor bond securities tables

- You can now add more rows in the payment schedules and the default is 1 row.

- Trust account interest table

- All the fields are now editable, the fields that is not applicable as per the content have 'N/A' visible as soon as you select to edit the cell.

	Interest earned on Section 86(2) trust accounts R	Interest earned on Section 86(3) trust accounts R	5% on interest accrued on Section 86(4) trust accounts R		
i. Amount brought forward from the previous financial year in respect of interest earned on monies deposited in terms of Section 86(2) and monies invested in terms of Section 86(3) of the Legal Practice Act, No 28 of 2014.	<input type="text"/>	<input type="text"/>	<input type="text" value="N/A"/>	+	-
ii. Amount brought forward from the previous financial year in respect of the 5% on interest accrued on monies invested in terms of Section 86(4) of the Legal Practice Act, No 28 of 2014.	<input type="text"/>	<input type="text"/>	<input type="text"/>	+	-

1.6. Customise headers and footers in letters and memos

#enduser #firmauthor

You can add a custom header and footer to your letter or memo. As an example, you can add the name of the engagement in the header, a logo or a product name in the footer. You can also customise the header or footer or each grouping are, page break or the table of contents.

Print Settings

Letterhead	Page Settings
<input type="radio"/> Use document option <input checked="" type="radio"/> Custom Custom Letterhead Options <input type="radio"/> None <input checked="" type="radio"/> First Page Only <input type="radio"/> All Pages	Page Size ⓘ Landscape <input type="checkbox"/> Margins (cm) <input checked="" type="radio"/> Use document margins <input type="radio"/> Custom margins
Header and Footer Header <input type="radio"/> Use document header <input type="radio"/> No header <input checked="" type="radio"/> Custom header	Table of Contents Settings Include in page numbering <input checked="" type="checkbox"/> Table of contents description Select Formula
Footer <input type="radio"/> Use document footer <input type="radio"/> No footer <input checked="" type="radio"/> Custom footer	

Save Cancel

1.7. Sampling

#enduser

We have added a link in folder '200 Worksheets' to the document manager, that will take you to our community, which will guide you on how to do sampling in ISAE Attestation.

1.8. Review Tools

1.8.1. General

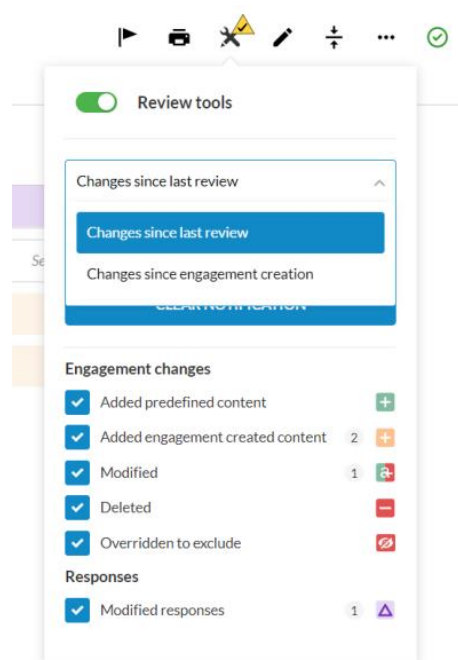
#enduser

You can now use review tools to track changes made in checklists after the reviewers have signed off.

If the Modified since last review option is turned on in the Documents page and you open a checklist that has been modified after reviewer signoff, the Review tools dialog opens automatically, and the changes made since the last review display in the checklist.

Note: If the Modified since last review option is turned off in the Documents page, you must manually turn on review tools in the checklist to view modifications since the last review.

You can choose to view changes made since engagement creation instead using the drop-down.



When you clear the Modified since last review notification in either the checklist or the Documents page, the Changes since last review option is no longer available in the review tools.

A confirmation message also displays to ensure that you are aware that clearing notifications permanently deletes information about changes made since the last review.

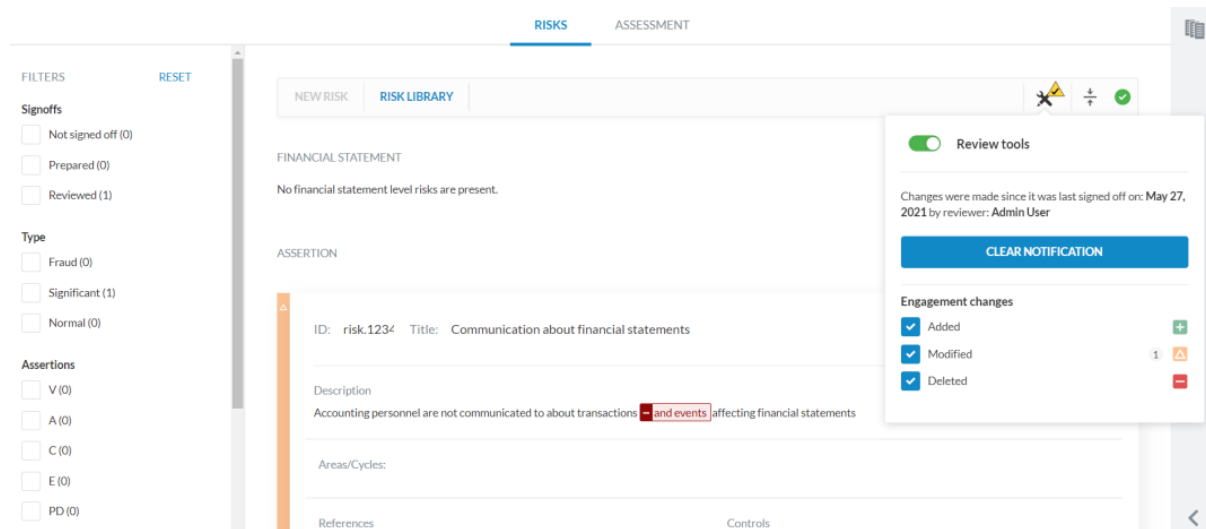
The following additions and updates are also now available for checklist review tools:

- The Added and Overridden visibility review tools are replaced by:
 - Added predefined content - Marks content that has been manually forced visible by staff members.
 - Added engagement created content - Marks content that was created by staff members
 - Overridden to exclude - Marks content that has been manually forced hidden by staff members.
- A new review tool Deleted is now available. It marks content that was added by staff members before review and then deleted after review. Note that this review tool is only available when using the Changes since last review option.

1.8.2. Risks

#enduser

You can now use review tools to track changes made to risks in the risk module after reviewer signoff.



If you've enabled document level signoff for the risks module, the following review tools are available for users:

- Added - Marks risks that have been added by staff members.
- Deleted - Marks risks that have been deleted by staff members.
- Modified - Marks risks that have been modified by staff members.

If you've enabled individual risk signoff, only the Modified review tool is available. Note that when individual risk signoff is enabled, users cannot delete a risk once the reviewer has signed off on it.

1.9. Risks

#enduser

A new filter Signoffs is now available in the new risk module - provided that individual risk signoff setting is enabled in the module. The filter includes three options:

- Not signed off - shows the number of risks that have not been signed off by the preparer or reviewer (or reviewers if the second reviewer feature is enabled in the product).
- Prepared - shows the number of risks signed off by the engagement preparer.
- Reviewed - shows the number of risks signed off by the engagement reviewer (or reviewers if the second reviewer feature is enabled in the product).

Note that the Reviewed filter does not support the new roles and signoff schemes feature.

1.10. Data links for currency

#enduser #firmauthor

You can now use data links (fx) to insert currency information in text fields from the **Engagement Properties** tab of the **Data Link** dialog. You can select to insert the currency code, currency name, and currency symbol.



Postal code	1687
Currency code	ZAR
Currency name	Rand
Currency symbol	R
Entity address	Butterscotch Unlimited 152 14th Road Noordwyk Midrand, Gauteng, South Africa 1687

Date format: Long

1.11. Dynamic tables

1.11.1. Show / hide logic for table columns

#enduser


The Show/Hide ( / ) option for dynamic table columns now includes additional options.

- Apply default behaviour - the default behaviour is applied to the column. Note that the default behaviour differs based on the column type.
 - For input and custom calculation columns:

The column always displays in the document and displays in the print copy (PDF) if the column contains data (at least one cell is not empty and its value is not zero).
- Always show - the column always displays in the document and the print copy (PDF).
- Always hide - the column is always hidden in the document and in the print copy (PDF).

1.11.2. Font size

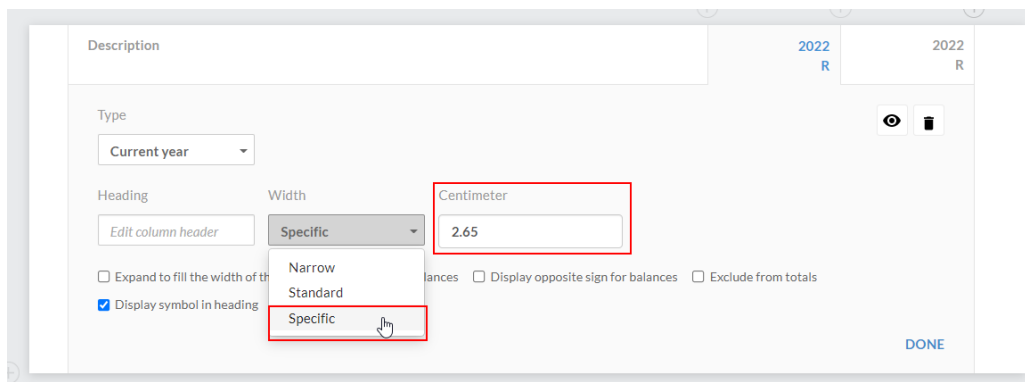
#enduser #firmauthor

You can now modify the font size of text in dynamic tables from the More actions () menu. This option can be used on large tables to fit more content on a single page. The default font size is 11.25pt.

1.11.3. Custom widths

#enduser #firmauthor

You can now set custom widths for dynamic table columns from the column settings. Once you select Specific from the Width drop-down, you can specify the width of the column in inches or centimetres. The unit of measurement is determined by the unit selected in the product settings.



1.11.4. Default underline and overline options

#enduser #firmauthor

To enhance the presentation of documents, you can now set default underline and overline options for dynamic tables in the Table Borders settings.

You can set underline and overline options for header rows, total rows, grand total rows and final rows.

You can also select the OVERRIDE TABLE CUSTOMIZATION checkbox to override existing underline and overline options in all tables and apply the default settings instead.

1.11.5. Empty input columns

#enduser

Empty Input columns in dynamic tables are now automatically excluded when you print the document. When you view the document in an engagement file, the headers of empty Input columns display in grey.

Note that a column is considered empty if its cells are blank or have zero values.

Description	2022 R	Input
Current assets	3,205,000.00	
Cash and cash equivalents	125,000.00	
Cash	100,000.00	

1.11.6. Default behaviour for rows overridden or rounded to zero

#enduser

When users manually override trial balance values to zero or when trial balance values are rounded to zero, the dynamic table row now displays in grey in the document and is not included in the print copy.

1.12. Settings

1.12.1. Customise format settings

#enduser

You can now change the default product settings for the following format settings in an engagement:

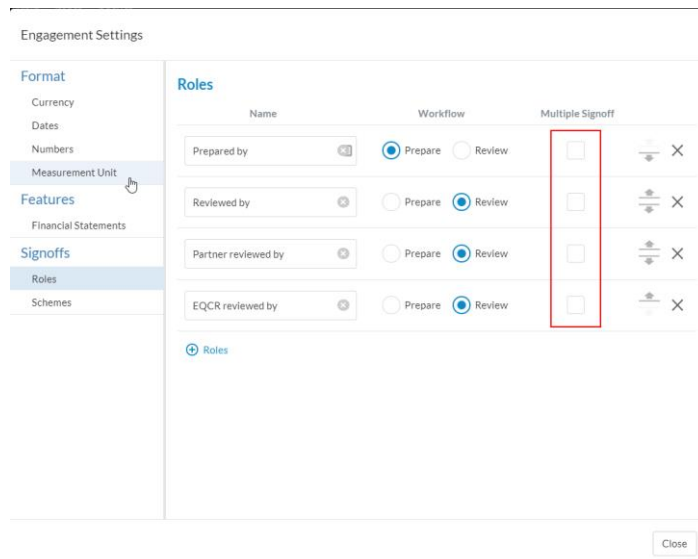
- Currency
- Date format
- Numbers
- Measurement unit

The selections made by you are retained when the engagement is carried forward.

1.12.2. Multiple signoffs for a role

#enduser #firmauthor

The Multiple Signoff option is now available for custom signoff roles.



Engagement Settings

Format

- Currency
- Dates
- Numbers
- Measurement Unit

Features

- Financial Statements

Signoffs

- Roles**
- Schemes

Roles

Name	Workflow	Multiple Signoff	
Prepared by	<input checked="" type="radio"/> Prepare <input type="radio"/> Review	<input type="checkbox"/>	
Reviewed by	<input type="radio"/> Prepare <input checked="" type="radio"/> Review	<input type="checkbox"/>	
Partner reviewed by	<input type="radio"/> Prepare <input checked="" type="radio"/> Review	<input type="checkbox"/>	
EQCR reviewed by	<input type="radio"/> Prepare <input checked="" type="radio"/> Review	<input type="checkbox"/>	

[+ Roles](#)

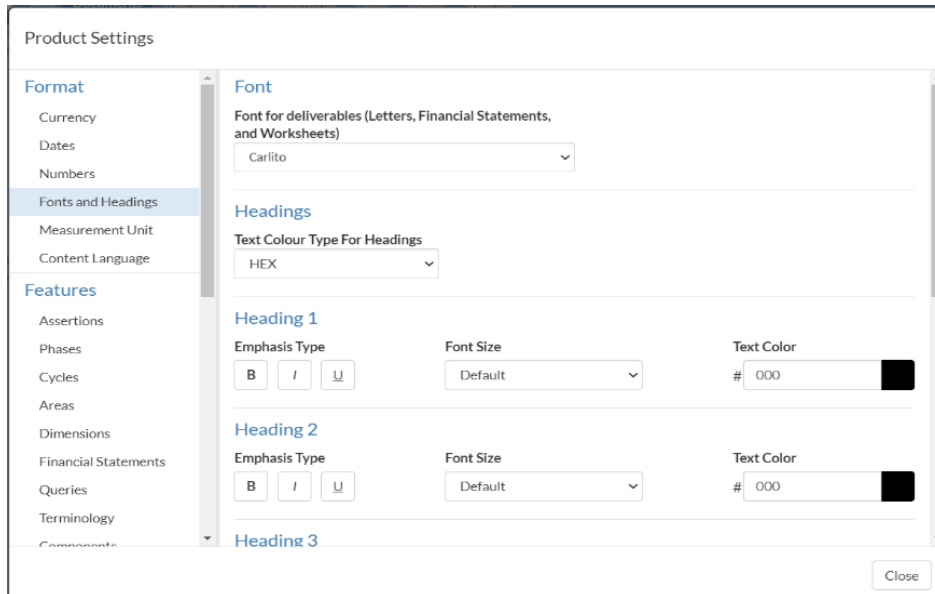
Close

When the Multiple Signoff option for a role is enabled, more than one user can sign off on the role for a document. Signoffs are displayed in chronological order (the most recent signoff displays at the bottom).

1.12.3. Customisable heading styles

#firmauthor

You can now customise the font size, emphasis type (bold, underline, italic) and colour for document headings in the product settings. The heading styles apply to all documents in the engagement.



1.13. Software fixes

1.13.1. General

- Fixed an issue where users can partially select dynamic text and apply styles to it.
- Fixed an issue where if the visibility conditions for a document are modified in the prior year file, when users select to accept the change in the current year file, the change is not accepted and console errors occur.
- Fixed an issue with a technical issue related to user session timeout.
- Fixed an issue where when users change their profile picture in Cloud, the change is not reflected in any engagement files that the user opened prior to making the change until the user logs out and back in again.
- Fixed an issue with font style discrepancies between documents viewed in the engagement file and the printed PDFs.
- Fixed an issue with a technical issue related to printing documents.
- Fixed an issue related to the Documents panel

1.13.2. Checklists

- Fixed an issue where when a document reference links to a placeholder for a document that has not been uploaded to the file, the error message users receive is unclear.

1.13.3. Queries


Fixed issues in query documents where:

- When users filter a query, the filter selections are applied to every query.
- Clients cannot open queries.

1.13.4. Review tools

- Fixed an issue where the review tools do not flag changes to procedure summary titles.
- Fixed an issue where the review tools flag changes made to issues.

1.13.5. Risks

- Fixed an issue in Risk reports where users who have view-only permissions for engagement files can select to Delete () a risk. The risk is not deleted but is not visible until the user refreshes the page.
- Fixed an issue related to spacing in the risk reports.

2. Content improvements

2.1. Control and risk assessment

2.1.1. Background

The structure of 152 Control and risk assessment has been significantly revised. The new structure enables the practitioner to consider the client's control environment and to determine, based on certain considerations, whether the nature of the control environment is such that the practitioner will be unable to identify and record key controls sufficiently to consider whether reliance on the controls is possible. In documenting these considerations and making this selection in the engagement file, the level of documentation of key controls is adjusted. Where the practitioner determines that the identification and recording of key controls is possible, the work program is updated to include detailed questions on control processes and key controls. However, where the practitioner determines that the identification and recording of key controls is not possible, the further control procedures in the work program are updated to include only the requirements to document an understanding of the relevant areas, with no further detailed control procedures appearing. If, during the performance of the engagement, the practitioner determines that key controls do exist that could be recorded and considered for reliance, the practitioner updates 152 accordingly.

2.1.2. Not possible to identify, record and consider reliance on controls

On making this selection, the procedures on 152 are adjusted as follows:

For each relevant section, the requirement to document:

- the processes followed by management to comply with relevant legal, regulatory or accounting requirements. Each process requirement is clearly described and includes authoritative references to the relevant laws, regulations and rules.
- A conclusion, based on the understanding documented per section, on whether controls are capable of preventing, detecting and correcting material misstatements.
- A procedure to document the impact of a negative conclusion above on the overall assurance plan.
- An assessment at the level of the relevant requirements of the risk of material misstatement.

2.1.3. Possible to identify, record and consider reliance on controls

On making this selection, the procedures on 152 are adjusted as follows:

- The process questions referred to for the scenario above remain.
- Per relevant legal, regulatory or accounting requirement area, additional questions specific to key controls are included in each area, enabling the practitioner to document and identify where a specific control can be recorded, or when a control deficiency should be recorded. These procedures are materially the same as the previous release.
- In this scenario, the practitioner plans to design and perform tests of controls. The controls documented from this work program will then appear in the Control report (162) for further documentation of the consideration of the control (documentation, walk through results etc). If, based on the documentation of the control in 162 the practitioner plans to test the control, the practitioner will then document the assurance strategy in the Planning memorandum (181) and include Test of control for the relevant section, and the practitioner will document the test of control accordingly on the relevant work program.

2.2. Efficiencies

In updating the structure and automation of procedures on 152 in response to assessments of the control environment, practitioners can document control considerations at a level appropriate to the client's environment, size and complexity. In the case of control environments in which the identification and recording of key controls is not possible, the practitioner will not be required to respond to the individual control procedures by documenting each procedure individually, as well as being required to record either a control or a deficiency. In this scenario, the practitioner is still guided to document the processes at the client in a manner which ensures compliance with the IRBA's Guide for Registered Auditors – Engagements on Legal Practitioners' Trust Accounts (Revised March 2020) (the IRBA Guide) and the requirements of the International Standard on Assurance Engagements 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Information (ISAE3000), whilst realising efficiencies in the level and amount of documentation required.

2.3. Conforming changes

Based on the updated the structure and process for 152 and the control and risk assessment working paper, conforming amendments have been made to other work programs in SE Attestation as follows:

- The procedures included in 151 Inherent risk assessment have been reviewed to ensure both compliance with the requirements of the standard and the IRBA Guide, as well as to remove procedures related specifically to internal controls and now included in the restructuring of 152 Control and risk assessment.
- The template for Discussions with TCWG/Management/Internal audit and the Money Laundering Control Officer has been updated as follows:
 - Inclusion of new questions relevant to the changes in 151 Inherent risk assessment
 - Removal of questions related to processes or controls that previously pulled through to 152 Control risk assessment. In this instance, the reasons for this removal are:
 - The practitioner will be required to hold discussions with management on various levels to document the control processes now required in 152 Control risk. Removal of these questions from the 131 Discussions templates results in attestation clients not needing to answer similar questions twice
 - The descriptions of the processes at attestation clients documented in 152 Control risk assessment will be rolled forward for subsequent engagements. This means that for recurring engagements, attestation clients will not be required to answer the same control related questions every year. The practitioner will confirm, when completing 152 in a subsequent year, that the rolled forward information is still appropriate, and will amend documentation as required.
 - Enquiries have been linked to different procedure questions (i.e. the client's responses are recorded in relevant work programs and at relevant procedures) to take into account changes to 151 Inherent risk assessment and 152 Control and risk assessment.

2.4. General content improvements

To make compliance easier, we have updated the content with the following changes to take into account valuable feedback received from our users:

Matter identified	Work program	Comment
PLANNING		
The use of manual cheques and receipts	141	Practitioners are now required to identify and document whether the attestation client used manual cheques and/or manual receipts in the year under review. The selection of yes or no on these two procedures automates the inclusion or exclusion in the detailed testing work programs of procedures specifically related to the use of manual documents. For example, where an attestation client did not use manual cheques, procedures relating to payments will not include cheque procedures, but will include procedures relating to EFTs.
Banking methods	141	Practitioners are now required to identify and document whether the attestation client made use of cellular or telephone banking for trust account transactions. The response to this procedure results in relevant procedures being either included or excluded on other work programs.
Bank accounts	141	Practitioners are now required to identify and document whether the attestation client identified and accounting for all bank accounts opened in the period. This question was previously asked on 131. It has been removed from 131 and moved to appear on 141.

Matter identified	Work program	Comment
EXECUTION		
Conforming amendments to detailed procedures	205.1 - 299	<p>Where relevant, procedure wording has been improved to relate more directly to electronic accounting systems and environments, for example:</p> <ul style="list-style-type: none">• Replacement of the word “cheques” with “payments”• Replacement of the term “cashbook” with “accounting records”

3. Legal Practitioner Trust Accounts

3.1. Background

Laws, regulations, and standards relating to the engagements on Legal Practitioners' Trust Accounts and Estate Agents' Trust Accounts had no significant changes for this release. Changes made to Legal Practice Rules, or advisories published by the Legal Practice Council relevant to the engagement on Legal Practitioners' Trust Accounts have been included in the detail below.

This release considers feedback received from our customers in respect of refining and creating efficiencies within the ISAE Attestation engagements, whilst remaining compliant. The significant content updates in the ISAE Attestation 2022 application relate to a change in the approach to documenting practitioners' considerations of the control environment and controls.

To make compliance easier, we have updated the content with the following changes to align with new advisory notices issued by the Legal Practice Council. procedures in the Revised Guide, and valuable feedback received from our users:

Matter identified	Work program	Comment
PLANNING		
LPC Advisories	141	<p>The procedures relating to the use of service providers for offsite storage facilities of records or files of the firm have been updated to refer to service providers (change from computer bureau) and to refer to the requirements of the new advisories relating to:</p> <ul style="list-style-type: none">• The removal of the requirement to obtain permission from the LPC for the use of a service provider for offsite storage from 28 October 2021• The requirement for service provider contractual arrangements to refer specifically to the confidentiality requirements of the LPC Rules from 28 October 2021

4. Estate Agents Trust Accounts

4.1. Property Practitioner's Act

No additional updates have been made for procedures specific to the engagements on Estate Agents' Trust Accounts.

At the time of release, an implementation date of 1 February 2022 has been proclaimed for the Property Practitioners' Act, 2019 and the related regulations, but no updated format for the auditor's report has been provided. At the time of release, the Property Practitioners Regulatory Authority has provided transitional guidance relating to auditor's reports for trust accounts for financial year ends between 28 February 2022 and 31 December 2022 that incorporates both Acts for these financial years. ISAE3000 remains the appropriate standard applicable to these trust assurance engagements.

CaseWare Africa will update the ISAE Attestation template for the new assurance and reporting requirements for property practitioners in the first release after these are published by the Property Practitioners Regulatory Authority and any related publications from the IRBA.

In the interim, practitioners are encouraged to monitor and implement any guidance issued by the Property Practitioners Regulatory Authority, the IRBA or professional membership bodies in conducting and reporting on these engagements.

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