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236	Discussion Paper: Financial Instruments with Characteristics of Equity FASB Preliminary Views: Financial Instruments with Characteristics of Equity	Feb 2008	05 Aug 2008
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224	Discussion Paper: Preliminary Views on the Insurance Contracts	May 2007	26 Oct 2007
219	Proposed Discussion Paper Fair Value Measurements: Part 1: IFRS Invitation to comment and relevant Guidance and Part 2: SFAS 157 Fair Value Measurements	Dec 2006	13 April 2007

## **Audit**

IFAC ED (please access latest updates on [www.irba.co.za](http://www.irba.co.za).)

## ***Other Publications***

The following SAICA publications do not form part of the SAICA Handbook, but are available from SAICA on [www.saica.co.za](http://www.saica.co.za).

### **Auditing, Accounting and Related Guides**

	<i>Date Issued</i>
Medical Schemes Accounting Guide, for the Year Ended 31 December 2010	Sept 2010
Engagement Letters for Non Audit Services	Apr 2009
ICAZ Guidance: Change in Functional currency 2009 Accounting dilemma experienced in Zimbabwe	
Guide on Retention of Records	Sept 2009
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Corporate Governance Guide: Audit Committees for Medical Schemes	Revised 2010
Guide on Measurement of Assets, Liabilities and Contingent Liabilities in Accounting for Business Combinations and in Impairment Tests	Mar 2007
Long-term Insurance Audit Guide	Feb 2007
Guide on Performance Audit in the Public Sector	July 2006
Guide on Pro Forma Financial Information	Sept 2005
Revised guide on Profit Forecasts	Sept 2005
Guidance for auditors, The Audit of Attorneys' Trust Accounts in terms of the Attorneys Act, No 52 of 1979 and Applicable Rules of the Provincial Law Societies	June 2004
Guide on reporting on financial information contained in interim, preliminary, provisional and abridged reports	Mar 2004
Accounting and reporting practices in the mining industry	Feb 1995

## **Independent Regulatory Board for Auditors (IRBA)**

### **Publications relating to Regulated Industries –**

Departments/Auditing standards/other/regulated

Industries ([www.irba.co.za](http://www.irba.co.za))

Nov 2006

### **Guidelines**

Money laundering control: A guide for Registered  
Accountants and Auditors ([www.irba.co.za](http://www.irba.co.za))

June 2003

### **Corporate Governance Series**

Corporate Governance and HIV/Aids

Dec 2004

### **Other**

The value of an audit

Mar 1999