

5 January 2024

The Director: Standards
Independent Regulatory Board for Auditors
Building 2 Greenstone Hill Office Park Emerald Boulevard
Modderfontein
PO Box 8237
Greenstone 1616
Johannesburg, South Africa

Email: standards@irba.co.za

Dear Imran


Deloitte response to the request for comments on the Proposed Guide Exposure Draft: Joint Audit Engagements ("Joint Audit Guide").

We thank you for the opportunity to provide comments in response to the Joint Audit Guide issued by the Independent Regulatory Board for Auditors ("IRBA") on 29 November 2023.

Deloitte supports the proposed guide after considering the clarity, understandability and practical application of the Joint Audit Guide.

You are welcome to contact Johan Combrinck at jcombrinck@deloitte.co.za

Yours sincerely

DocuSigned by:

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Johan Combrinck
Deloitte & Touche
Partner
Audit Technical



National Executive: *R Redfearn Chief Executive Officer *GM Berry Chief Operating Officer JW Eshun Managing Director Businesses LN Mahluza Chief People Officer
*N Sing Chief Risk Officer AP Theophanides Chief Sustainability Officer *NA le Riche Chief Growth Officer *ML Tshabalala Audit & Assurance AM Babu Consulting
TA Odukoya Financial Advisory G Rammego Risk Advisory DI Kubeka Tax & Legal DP Ndlovu Chair of the Board

A full list of partners and directors is available on request

* Partner and Registered Auditor

B-BBEE rating: Level 1 contribution in terms of the DTI Generic Scorecard as per the amended Codes of Good Practice

Associate of Deloitte Africa, a Member of Deloitte Touche Tohmatsu Limited