



SAIPA Independent Review (IR) Course – Terms and Conditions

Course Overview

The SAIPA IR online course, offered in collaboration with W. consulting, equips SAIPA members with the skills required to conduct Independent Reviews, an alternative assurance engagement that provides limited assurance on annual financial statements, as opposed to the reasonable assurance offered by external audits. This form of assurance reflects the level of confidence users can place in the financial information presented. Under the Companies Act 71 of 2008, SAIPA members are recognized as Independent Reviewers. As this represents a new reporting avenue for Professional Accountants (SA), SAIPA is committed to ensuring that members only undertake roles for which they are adequately trained and competent.

Eligibility and Course Requirements

To enrol, participants must:

- Be a SAIPA member in good standing.
- Complete training and certification aligned with ISRE 2400 (International Standard on Review Engagements).

SAIPA has partnered with W.consulting to deliver this training via an online platform. The course is available for purchase through the SAIPA website or the SAIPA Independent Review portal.

Course Access and Completion Timeline

- Members have 12 months from the date of purchase to complete the course.
- If the course is not completed within this timeframe, the initial payment will be forfeited, and a new payment will be required to continue.
- Upon successful completion, results will be submitted to SAIPA for certification processing, which may take 4–6 weeks.

Disclaimer of Liability

All content, including presentations and case studies, reflects the views of the presenters and does not represent official positions of SAIPA, W.consulting, or any affiliated entities. No reliance should be placed on opinions expressed during the course for accounting or advisory purposes. SAIPA, W.consulting, their directors, employees, and agents accept no

liability for any decisions made based on the information provided. For formal guidance on specific matters, please contact W.consulting directly to discuss your unique circumstances.

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