
INDEPENDENT REGULATORY BOARD FOR AUDITORS

Engagements on Attorneys' Trust Accounts - Notice from the Legal Practitioners Fidelity Fund

Johannesburg / 8 March 2019

Registered auditors are advised to take note of the following notice from the Legal Practitioners Fidelity Fund (LPFF) with regard to:

- Sweeping of the 5% interest earned on Section 86(4) trust investments in terms of Section 86(5) of the Legal Practice Act No. 28 of 2014.

This notice may be downloaded from the attorneys trust account engagements page on the [IRBA website](#). Should you have any queries, please contact the LPFF directly.

Imran Vanker

Director: Standards

About the IRBA

The objective of the IRBA is to endeavour to protect the financial interests of the South African public and international investors in South Africa through the effective and appropriate regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.