

ANNEXURE C
In terms of the Television Licence Regulations
Under the Broadcasting Act No 4 of 1999, As Amended

REPORT OF THE INDEPENDENT AUDITOR TO [NAME OF BUSINESS]

We have performed the procedures agreed with you and enumerated below with respect to the number of television sets sold, donated/given away or stolen, by *[insert name of client]* during the licensing year ended *[date]*. Our engagement was undertaken in accordance with the statement of International Standards on Related Services applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in reporting the number of television sets, including rented or leased sets, in your possession and the period for which such television sets were in your possession during the licensing year ended *[date]*, to the South African Broadcasting Corporation.

These procedures are summarized as follows :

PROCEDURES

1. We have obtained from management the number and location of television sets (including sets sold/given away as gifts/donations or stolen) in *[insert name of client]* possession with management's indication of the period that such television sets were in its possession during the licensing year ended *[date]*.
2. We have agreed the above information obtained from management to a sales report of (Business name).
3. We have ensured that the number of sets obtained from management is reasonably stated by performing a physical count of all television sets at the locations below :

Location A

Location B

Location C

FINDINGS

We report our findings below :

Number of television sets :

1.

Description	Number of sets
Sets sold	
Sets given away/donated	
Sets stolen	
TOTAL	

2. The television sets recorded above agreed/did not agree to the entity's schedule of fixed assets *[Specify reasons for differences between stock information and the sales report.]*

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters may have come to our attention that would have been reported to you.

This report relates only to the matters specified above, and does not extend to the financial statements of [*insert name of client*] taken as a whole.

Our report is provided exclusively for your use in making a submission to the South African Broadcasting Corporation in response to their letter dated (date). No party other than those to whom it is addressed may rely upon this report for any purpose whatsoever.

Name
Registered Accountants and Auditors
Chartered Accountants (SA)
Address
Date