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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS****STANDARDS DEPARTMENT** **SAAPS 3 (Revised November 2013) *Illustrative Reports -* Afrikaans reports**Johannesburg / 11 August 2014Ouditeure word daaraan herinner dat **Afrikaanse** illustratiewe ouditverslae ingesluit is in SAAPS 3 (Revised November 2013) *Illustrative Reports*. SAAPS 3 is beskikbaar op die IRBA [webwerf.](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/auditing-standards-and-guides/south-african-standards-and-practice-statements)Indien u enige tegniese probleme met die aflaai van die dokument ervaar moet asseblief nie huiwer om die Standaarde Departement by standards@irba.co.za te kontak nie.Auditors are reminded that **Afrikaans** illustrative auditor reports are included in SAAPS 3 (Revised November 2013) *Illustrative Reports*. SAAPS 3 is available on the IRBA [website](http://www.irba.co.za/guidance-to-ras/technical-guidance-for-auditors/auditing-standards-and-guides/south-african-standards-and-practice-statements).Should you experience any technical difficulties in downloading the document please do not hesitate to contact the Standards Department at standards@irba.co.za.**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.* |