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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS** |

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| **CIPC Survey on Independent Review**  Johannesburg / 18 November 2016  With reference to the attached covering letter, registered auditors who perform independent reviews are alerted to a survey commissioned by the Corporate Compliance and Disclosure Regulation Unit (CCRD) of the Companies and Intellectual Property Commission (CIPC).  The aim of the survey is to obtain statistics on the exercise and implementation of independent review. We encourage registered auditors to participate in the survey.  The deadline for the completion of the survey is 30 November 2016.  The link to the survey is <https://www.surveymonkey.com/r/9X3D8PP>.  **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.* |