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| **INDEPENDENT REGULATORY BOARD FOR AUDITORS****IRBA News issue #36**Johannesburg / 20 December 2016Dear StakeholderThe IRBA News issue 36 is now available and can be viewed [here](https://www.irba.co.za/upload/IRBA%20newsletter%2036.pdf) or in [PDF](https://www.irba.co.za/upload/IRBA%20newsletter%2036.pdf) format on our website at [www.irba.co.za](https://www.irba.co.za/library/irba-news).**Bernard Peter Agulhas****Chief Executive Officer** |

***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.*  |