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| |  |  | | --- | --- | | **INDEPENDENT REGULATORY BOARD FOR AUDITORS**   |  | | --- | | **IRBA News Issue #40**  Johannesburg / 18 December 2017  Dear Stakeholder  The IRBA News Issue 40 is now available and can be viewed in [PDF](https://www.irba.co.za/upload/IRBA%20newsletter%2040.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.* | | |