

High Level Summary of Proposed Draft Amendments to the SAICA By-laws (2 May 2023 version)

1. Purpose of Inclusion on Bylaws in SGM Pack
 - 1.1 The proposed draft By-laws, which are currently being reviewed by SAICA's external attorneys, are submitted for noting purposes only and is subject to further changes upon finalisation of the review by the external attorneys.
 - 1.2 The document highlights the most important proposed changes as at 18 August 2025.
 - 1.3 It should be further noted that many of the By-law amendments are dependent upon amendments to the SAICA Constitution and accordingly the By-law amendments will only be finalised, for approval by the SAICA Board, after the SGM in September 2025, once the Constitutional amendments have been approved.
 - 1.4 The most current draft of the amendments to the By-laws are attached hereto as Annexure "F" to this submission.
2. Important Proposed Draft Changes to By-laws:
 - 2.1.1 Joint Charge Sheets for High Volume Cases
 - 2.1.1.1 Where the facts of the complaint are the same, for example a group of Trainees engaging in unauthorised collaboration in simulation assessment, for the same simulation during the same submission period, joint charge sheets may be used for such cases.
 - 2.1.2 Allowing for a "prescription period" for older complaint (cold cases)
 - 2.1.2.1 Complaints referred to SAICA, where the complaint at the time of being referred to SAICA is already older than 7 years, the Designated Disciplinary Officer (DDO) will assess whether or not SAICA may accept the complaint due to time which has passed and due to the challenges which SAICA may experience in obtaining sufficient evidence and/or witnesses to successfully prosecute the complaint.
 - 2.1.2.2 Where the DDO is of the view that the complaint should be closed; the matter should be enrolled before the Advisory Committee of the Professional Conduct Committee (PCC) with the DDO's motivation for why the complaint should be closed, together with the Complainant's response setting why they believe SAICA is still able to obtain the evidence required. The PCC Advisory Committee will then adjudicate on whether the complaint should be closed due to there being no reasonable prospects of success and the Secretariat will provide a written outcome to the Complainant of the PCC Advisory Committee in respect of the closure of the complaint.
 - 2.1.3 Introduction of a Complainant's Code of Conduct
 - 2.1.3.1 SAICA will introduce a Complainant's Code of Conduct into the SAICA disciplinary process, with the aim of managing the expectations of the complainant's in order to safeguard the independence and objectivity of the disciplinary process.
 - 2.1.4 Support for Members going through the Disciplinary process
 - 2.1.4.1 SAICA will introduce a guideline which sets out the Member's rights and obligations during the disciplinary process.
 - 2.1.4.2 A support panel would be set up, comprising of experienced SAICA members who are able to provide moral support and guidance to Members who are subject to the disciplinary process and to provide feedback to the Office of the DDO on possible areas of improvement in communication to the Respondents in order to make the processes more understandable to them.

- 2.1.4.3 It is envisaged that the DDO, with oversight, from the Executive: Member Compliance and Discipline would facilitate the support panel but that the support panel would not be entitled to engage with the Office of the DDO on any particular case on behalf of the Members, nor expect to receive any feedback on any particular case being investigated by the Office of the DDO. In this regard, such feedback would need to be requested by the Respondent Member in accordance with the disciplinary processes.

2.2 Additional Proposed Amendments to the Disciplinary Code

2.2.1 Allowing Members to resign from membership of SAICA where there is still a disciplinary complaint or media allegation against them

2.2.1.2 Aspects under consideration:

- 2.2.1.2.1 Any information which SAICA will be entitled to communicate/publish to note that such members had resigned while undergoing a disciplinary process or while there were media allegations against them and whether such information may be published on the SAICA website and declared where there is a request for confirmation of prior membership by the former member or by any third party.

2.2.2 Requiring Complaints and supporting documentation to be submitted to SAICA in English

- 2.2.2.1 It is proposed that English be the language in which all complaints are submitted to SAICA to allow for clarity in the process for a party; staff member or PCC/DC member who may not be able to fully understand a complaint when not reduced to English; and to reduce costs and time where the Office of the DDO needs to obtain professional translations for such complaints and supporting documents.

2.2.3 Drafting of Process for Members to apply for Expungement of SAICA Disciplinary Record

- 2.2.3.1 The Schedules to the Disciplinary Code provide a period of time after which Members who have been found guilty of less-serious punishable conduct, may apply to SAICA to have their disciplinary record expunged. The amendment will set out the application process for such expungement.

2.2.3.2 Aspects under consideration:

- 2.2.3.2.1 what would be relevant information for the member to include in their application; and
2.2.3.3.2 what standard criteria would be applied by the Committee in reaching this decision

2.2.4 Acceptance of Disciplinary Findings from Regulators and/or Courts

- 2.2.4.1 SAICA and the external legal advisers are considering whether an amendment may be introduced whereby the Fit and Proper Enquiry Process applicable to IRBA Findings against SAICA members who hold or held at all material times, concurrent registration with the IRBA , may also be applied to SAICA members who hold concurrent membership/registration with another regulator where the member has been found guilty of improper conduct or where a Court has made an adverse Finding against the member for circumstances which may reasonably be related to the professional of Accountancy or reasonably be seen to bring SAICA or the accountancy profession into disrepute.

- 2.2.4.2 The benefit of allowing the application of the above process will allow SAICA to avoid duplication where other competent decision-makers have already adjudicated on the same facts; will lead to cost- saving in that SAICA will then only be required to convene the Fit and Proper Enquiry before the PCC which is a more efficient and cost -effective way of dealing with the matter as opposed to running a full disciplinary process and hearing in cases where another competent decision maker has already adjudicated on the same facts and found the member guilty of misconduct.

2.2.5 Mediation Mechanism

- 2.2.5.1. It is envisaged that the Office of the DDO will, upon receipt of a complaint; determine whether the said complaint is capable of possible settlement through the mediation mechanism. Upon obtaining consent from the Complainant and Respondent, the matter will first be referred to the mediation mechanism on a “without prejudice basis”.
- 2.2.5.2. Where mediation fails, the matter will proceed as a normal disciplinary complaint.