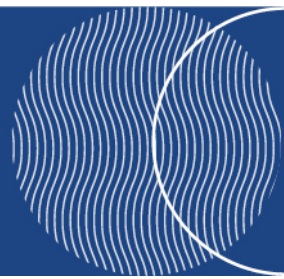


Dear Sir/Madam

Ref: 544792

HOW TO LODGE A COMPLAINT AGAINST A SAICA MEMBER – DISCIPLINARY PROCEDURE AND PROCESS

1. Kindly be advised that individuals who wish to lodge a complaint of improper conduct/unprofessional conduct against a member of the Institute, must do so on an original affidavit (sworn statement) commissioned by a Commissioner of Oaths. The affidavit must be accompanied by supporting documents to substantiate the allegations made.
2. Consequently, we hereby request that you submit an affidavit setting out the allegations and facts upon which the allegations are based (including supporting documentation). The complaint must be uploaded on the Member portal, which is accessible on the SAICA website. This is due to the fact that SAICA is currently operating online.
3. Upon accessing the Member portal, all non SAICA members will be required to create a profile which will enable the non-member to upload the complaint and supporting documentation.
4. Upon receipt of the complaint, and on confirmation that the individual against whom the complaint is lodged is a Chartered Accountant, we will take the necessary steps in accordance with our complaint's procedure and disciplinary process, a summary of which is provided below.
5. **NOTE:** In terms of the SAICA By-Laws, in circumstances where an individual is a Chartered Accountant as well as a Registered Auditor (registered with the Independent Regulatory Board of Auditors (IRBA), the Institute is obliged to refer the complaint to the IRBA for investigation and adjudication.
6. **Complaints procedure and disciplinary process:**
 - 6.1. If the complaint indicates that there is a prima facie contravention of the Institute's Code of Professional Conduct, the individual against whom the complaint is lodged shall be notified of the complaint and the nature thereof and shall be given an opportunity to respond thereto within **21 (twenty-one)** calendar days of having been so notified.
 - 6.2. Please note that in order for the respondent to properly respond to the complaint, the respondent must be provided with details of the complaint. In this regard, such disclosure might entail providing the respondent with a copy of the affidavit deposed to by the complainant. As such, we request that the complainant provide us with their consent, by stating so in the affidavit, permitting the Institute to provide the respondent with a copy of the complaint.
 - 6.3. Upon receiving a response to the complaint from the respondent, we will consider same and if necessary, allow the complainant an opportunity to reply to the response provided by the respondent within **21 (twenty-one) calendar days**.
 - 6.4. The matter will be considered by the Professional Conduct Committee (PCC). If the PCC is not satisfied with the respondent's explanation, the PCC has the power to caution or reprimand the respondent or to impose a fine on the respondent. The decision of the PCC is final and binding. The PCC may refer a matter to the Disciplinary Committee (DC) for adjudication if the PCC considers the imposition of a fine greater than which the PCC is mandated to impose necessary.



6.5. If the DC finds the respondent guilty of a punishable offence, it has the power to order that the respondent be cautioned, reprimanded, fined, suspended from membership, excluded from membership or disqualified from applying for membership permanently or for such periods as the DC may determine.

Note: A decision of the Disciplinary Committee is final and binding on a member.

6.6. An inquiry into improper conduct/unprofessional conduct, by its nature, takes time to process. Once all documentation and relevant information have been collated, the matter will be investigated and referred to the relevant adjudication committee.

6.7. All questions regarding any aspect of the Institute's complaints procedure or disciplinary process should be directed to the Designated Disciplinary Officer at discipline@saica.co.za.

7. Guidelines for the Affidavit (complaint)

Please note the following guidelines regarding the preparation and submission of an affidavit (complaint):

7.1. The affidavit must contain allegations of improper conduct/unprofessional conduct and facts on which those allegations are based. A complainant must specifically identify what conduct he believes constitutes improper conduct. Affidavits which simply state that "the member has acted unprofessionally as can be seen from the attached documents", or similarly phrased affidavits, will be returned for clarification. This will unnecessarily prolong the process. Therefore, clarity and thoroughness are necessary when deposing to the affidavit.

7.2. Supporting documentation attached to the affidavit must be properly referenced or marked. References on the attachments should correspond with the references mentioned in the affidavit.

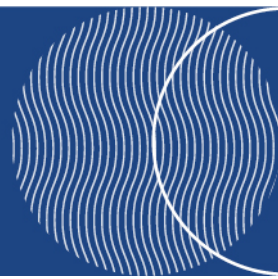
7.3. Where possible, single-sided documentation is preferable. The reason for this is that the affidavit (and supporting documentation) will be reproduced.

7.4. Please ensure that when attaching e-mails, only the relevant e-mails are attached and that these are in chronological order, starting with the oldest one and running to the latest one, with no extraneous material attached.

7.5. Please ensure that every page of both the affidavit itself and all the attachments thereto are initialed by both yourself and the Commissioner of Oaths. This is very important.

7.6. An affidavit is a statement under oath which means that it is a statement of truth. Therefore, please only record statements that are true. In addition, we advise that you refrain from statements that can be regarded as offensive or defamatory.

7.7. The form of an affidavit follows hereunder.



AFFIDAVIT

I, the undersigned _____ do hereby make oath and say that:

1..... (*Statement about who you are and what you do*)

2..... (*then the allegations and the facts on which the allegations are based*)

The affidavit, together with attachments thereto, must be signed and initialed on every page by the deponent (the person making the statement under oath) before a **Commissioner of Oaths**.

The Commissioner of Oaths must also sign the affidavit in the place where his/her signature and details must appear. Every page of the affidavit including attachments should be initialed by the Commissioner of Oaths.

- 7.8. A Commissioner of Oaths can be any bank manager, attorney, Chartered Accountant, postmaster or member of the South African Police Services. The Institute cannot provide any assistance regarding the substance of the complaint/affidavit as it must remain impartial when dealing with complaints
8. Should you wish to find out more about our complaint's procedure and disciplinary process, you may visit our website on www.saica.co.za (on the home page click "technical information" and then click "discipline"). The Institute's By-Laws, Code of Professional Conduct and Chartered Accountants Designation (Private) Act, 67 of 1993 are available on our website.
9. If you do not have access to the internet, we will gladly send you our disciplinary function information manual or you can pick up a copy from our offices. Kindly contact our office should you require us to send you the information manual.
10. Finally, in fulfilling our duty as a professional body in terms of applicable legislation and professional codes of conduct, the Institute is mindful that its processes and procedures should not unduly advantage or prejudice either one or other of the parties insofar as other parallel processes are being followed or contemplated. Should the latter possibility exist, the Institute may, at its discretion, hold the matter in abeyance until such time that the stated process, whether civil or criminal, has been concluded.
11. We trust that this provides you with sufficient information regarding our complaint procedure and disciplinary process.

Yours faithfully,

Phuti Manamela

Designated Disciplinary Officer

SAICA Member Compliance and Discipline

