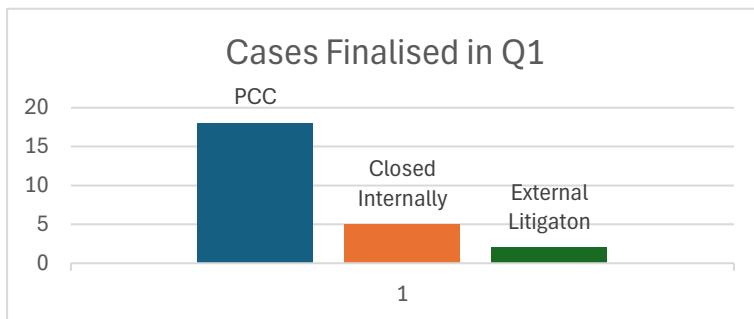


## **SAICA Member Discipline Report – 2025**

### **Q1, 2025**

#### **1. Cases Finalised in Q1, 2025**



- 1.1 In Q1, 2025, the Discipline Unit finalised **23** cases through various channels: 18 via the PCC; 0 via the DC; via the DDO, and 5 cases were closed internally. In addition, 2 external litigation cases were finalised, bringing the total cases closed to **25**.

#### **2 Professional Conduct Committee (PCC) meetings in Q1, 2025**

- 2.1 The PCC convened 2 times in Q1 of 2025 (1 full PCC and 1 advisory PCC meeting).
- 2.2 The Full PCC considered 17 cases in Q1, 2025 and finalised 17 cases. The Advisory PCC considered 1 case and finalised 1 case in Q1, 2025. No matters were part-heard by the PCC in Q1, 2025.

#### **3. Summary of Nature of Case Concluded at PCC in Q1, 2025**

<b>Nature of Complaints (PCC Finalised cases), Q1 -2025</b>			
<b>Trainees</b>		<b>Q1</b>	
Trainee Discipline: Integrity		0	
Trainee Discipline: Integrity (Academic)		0	
Trainee Discipline: Prof. Behaviour		0	
Trainee Discipline: Prof. Competence and Due Care		0	
Trainee Discipline: Confidentiality		0	
Trainee Discipline: Objectivity		0	
Fit and Proper (Trainee)		3	
<b>Subtotal for Trainee cases</b>		<b>3</b>	
<b>Members/Associates</b>			
CA/AGA/AT Integrity		0	
CA/AGA/AT Competence and Due Care		0	
CA/AGA/AT Prof. Behaviour		3	
CA/AGA/AT Objectivity		0	
CA/AGA/AT Confidentiality		0	
Fit and Proper ( CA/AGA)		1	

Fit and Proper (IRBA Findings)		0
<b>Subtotal for Members/Associates</b>		<b>4</b>
<b>Members/Associates Admin. Non-Compliance CPD/TP</b>		
Limited Review: TP/CPD (Late declarations)		10
TP/CPD Non-compliance		1
<b>Subtotal for Members/Associates Admin. Non-Compliance CPD/TP</b>		<b>11</b>
<b>Total Matters finalised by PCC, Q1 of 2025</b>		<b>18</b>

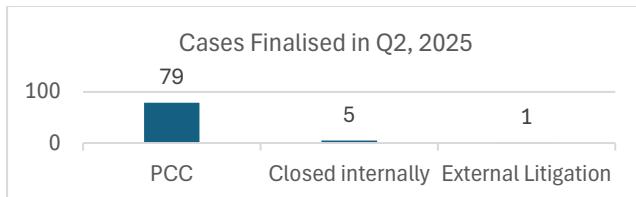
4. Summary of Sanctions Imposed by PCC, Q1, 2025

<b>Sanction (PCC Finalised Cases), Q1 2025</b>		
<b>Trainees</b>	<b>Q1</b>	
Fines		0
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )		0
Reprimand		0
Penalty period imposed on Training contract <b>WITH</b> Fine		0
Fit and Proper for Training contract		3
<b>NOT</b> Fit and Proper for Training Contract		0
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )		0
Caution		0
Penalty period imposed on Training contract <b>WITHOUT</b> Fine		0
Fit and Proper Inquiry removed from Roll ( Trainee not in employment contract any longer and does not meet Inquiry requirements)		0
Closed due to requiring finalisation of parallel court/other processes		0
No Finding (Due to lack of participation from Applicant)		0
<b>Subtotal for Trainees</b>		<b>3</b>
<b>Members/Associates</b>		
Fines		1
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )		1
Reprimand		0
Fit and Proper(Membership/Associateship)		1
NOT Fit and Proper (Membership/Associate)		0
No Fit and Proper Required (IRBA Findings)		0
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )		1

Closed due to death of the Respondent		0
Closed due to requiring finalisation of parallel court/other processes		0
No Finding (Due to lack of participation from Applicant)		0
<b>Subtotal for Members /Associates</b>		<b>4</b>
<b>Member/Associate Non-Compliance CPD/TP</b>		
Fines		0
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )		1
Reprimand		0
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )		0
Limited Review TP/CPD substitution of previous Finding ( <b>to Reprimand</b> )		10
Caution		0
<b>Subtotal Member/Associate TP/CPD Non-compliance</b>		<b>11</b>
Total Sanctions by PCC in Q1, 2025		18

## **Q2, 2025**

### **1. Cases Finalised in Q2, 2025**



- 1.1 In Q2, 2025, the Discipline Unit finalised 85 cases through various channels: 79 via the PCC; 0 via the DC; via the DDO, and 5 cases were closed internally. In addition, 1 external litigation case was finalised, bringing the total cases closed to 85.

### **2. Professional Conduct Committee (PCC) meetings in Q2, 2025**

- 2.1 The PCC convened 9 times in Q2 of 2025 (5 full PCC and 4 advisory PCC meeting).
- 2.2 The Full PCC considered 72 cases in Q2, 2025 and finalised 67 cases with 5 cases part-heard (being 1 case postponed *sine die* and 4 Fit and Proper (IRBA) from February 2025 which require formal Fit and Proper hearings).
- 2.3 The Advisory PCC considered 12 cases and finalised 12 cases in Q2, 2025.
- 2.4 Accordingly PCC considered 84 matters and finalised 79, with 5 matters part heard.

3. **Summary of Nature of Case Concluded at PCC in Q2, 2025**

<b>Nature of Complaints (PCC Finalised cases) Quarterly Comparison</b>	<b>Q2, 2025</b>
<b>Trainees</b>	
Trainee Discipline: Integrity	5
Trainee Discipline: Integrity (Academic)	1
Trainee Discipline: Prof. Behaviour	1
Trainee Discipline: Prof. Competence and Due Care	0
Trainee Discipline: Confidentiality	0
Trainee Discipline: Objectivity	0
Fit and Proper (Trainee)	4
<b>Subtotal for Trainee cases</b>	<b>12</b>
<b>Members/Associates</b>	
CA/AGA/AT Integrity	2
CA/AGA/AT Competence and Due Care	4
CA/AGA/AT Prof. Behaviour	13
CA/AGA/AT Objectivity	0
CA/AGA/AT Confidentiality	0
Fit and Proper (CA/AGA)	4
Fit and Proper (IRBA Findings)	10
<b>Subtotal for Members/Associates</b>	<b>33</b>
<b>Members/Associates Admin. Non-Compliance CPD/TP</b>	
Limited Review: TP/CPD (Late declarations)	31
TP/CPD Non-compliance	3
<b>Subtotal for Members/Associates Admin. Non- Compliance CPD/TP</b>	<b>34</b>
<b>Total Matters finalised by PCC</b>	<b>79</b>

4. Summary of Sanctions Imposed by PCC, Q2, 2025

<b>Trainees</b>	<b>Total Sanction Split (April - June)</b>
Fines	1
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	0
Reprimand	0
Penalty period imposed on Training contract <b>WITH</b> Fine	0
Fit and Proper for Training contract	4
NOT Fit and Proper for Training Contract	0

Do not proceed/ Closed/No prima Facie evidence <b>(Advisory Comm)</b>	0
Caution	0
Penalty period imposed on Training contract <b>WITHOUT</b> Fine	7
Fit and Proper Inquiry removed from Roll (Trainee not in employment contract any longer and does not meet Inquiry requirements)	0
Closed due to requiring finalisation of parallel court/other processes	0
No Finding (Due to lack of participation from Applicant)	0
<b>Total</b>	<b>12</b>
<b>Members</b>	
Fines	7
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	1
Reprimand	0
Fit and Proper (Membership/Associateship)	3
NOT Fit and Proper (Membership/Associate)	1
No Fit and Proper Required (IRBA Findings)	10
Do not proceed/ Closed/No prima Facie evidence <b>(Advisory Comm)</b>	9
Closed due to death of the Respondent	0
Closed due to requiring finalisation of parallel court/other processes	2
No Finding (Due to lack of participation from Applicant)	0
<b>Total</b>	<b>33</b>
<b>Member Non-Compliance CPD/TP</b>	
Fines	2
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	0
Reprimand	0
Closed due to death of the Respondent	1
Do not proceed/ Closed/No prima Facie evidence <b>(Advisory Comm)</b>	0
Limited Review TP/CPD substitution of previous Finding <b>(to Reprimand)</b>	31
Caution	0
<b>Total</b>	<b>34</b>
<b>Total sanctions by the PCC (April to June)</b>	<b>79</b>

### Q3, 2025

#### 1. Cases Finalised in Q3, 2025

In Q3, 2025, the Discipline Unit finalized **88** cases through various channels:82 via the PCC (81 in PCC meetings and 1 case concluded by the PCC by way of round robin resolution), and 5 internally where applicable. 1 external litigation case was also finalised.

2. PROFESSIONAL CONDUCT COMMITTEE (PCC) MEETINGS IN Q3, 2025

2.1 The PCC convened times **17** in Q3 of 2025 (**9** full PCC and **8** advisory PCC meeting).

The Full PCC considered **83** cases in Q3, 2025 and finalised **64** cases, with **19** cases part heard.

The Advisory PCC considered **19** cases and finalised **18** cases in Q3, 2025.

Accordingly, PCC considered **100** matters (2 matters were heard twice in Q3, accounting for the 102 cases considered by the PCC during this period) and the PCC finalised **82 cases**, with 18 matters being part heard, (being 12 IRBA Fit and Proper, 5-member misconduct and 1 trainee misconduct).

3. Nature of Complaints- PCC Q3, 2025

Nature of Complaints (PCC Finalised cases), Q3 -2025			
<b>Trainees</b>		<b>Q3</b>	
Trainee Discipline: Integrity		4	
Trainee Discipline: Integrity (Academic)		1	
Trainee Discipline: Prof. Behaviour		4	
Trainee Discipline: Prof. Competence and Due Care		0	
Trainee Discipline: Confidentiality		0	
Trainee Discipline: Objectivity		0	
Fit and Proper (Trainee)		3	
<b>Subtotal for Trainee cases</b>		<b>12</b>	
<b>Members/Associates</b>			
CA/AGA/AT Integrity		8	
CA/AGA/AT Competence and Due Care		8	
CA/AGA/AT Prof. Behaviour		27	
CA/AGA/AT Objectivity		0	
CA/AGA/AT Confidentiality		0	
Fit and Proper (CA/AGA)		11	
Fit and Proper (IRBA Findings)		8	
<b>Subtotal for Members/Associates</b>		<b>62</b>	
<b>Members/Associates Admin. Non-Compliance CPD/TP</b>			
Limited Review: TP/CPD (Late declarations)		4	
TP/CPD Non-compliance		4	
<b>Subtotal for Members/Associates Admin. Non-Compliance CPD/TP</b>		<b>8</b>	
<b>Total Matters finalised by PCC, Q3 of 2025</b>			<b>82</b>

4. Sanctions from PCC, Q3, 2025

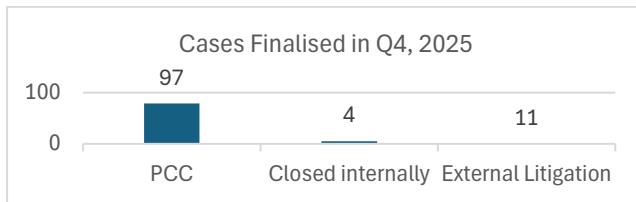
<b>Sanction (PCC Finalised cases), Q3 -2025</b>			
<b>Trainees</b>	<b>Total Sanction Split (July - Sept) 2025</b>	<b>Ongoing (July - Sept) 2025</b>	<b>Comments - Ongoing matters</b>
Fines	0		
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	2		
Reprimand	0		
Penalty period imposed on Training contract <b>WITH</b> Fine	0		
Fit and Proper for Training contract	3		
NOT Fit and Proper for Training Contract	0		
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )	0		
Caution	0		
Penalty period imposed on Training contract <b>WITHOUT</b> Fine	7		
Fit and Proper Inquiry removed from Roll (Trainee not in employment contract any longer and does not meet Inquiry requirements)	0		1 Trainee matter was referred to DC
Closed due to requiring finalisation of parallel court/other processes	0		
No Finding ( Due to lack of participation from Applicant)	0		
<b>Total</b>	<b>12</b>		<b>1</b>
			<b>5</b> part-heard member matters - 1 matter referred
<b>Members</b>			

Fines	5		to DC; 1 matter received advise on merits from Advisory Comm, 3 matters postponed sine die
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	17		
Reprimand	1		
Fit and Proper(Membership/Associateship)	9		
NOT Fit and Proper (Membership/Associate)	2		
No Fit and Proper Required (IRBA Findings)	8		
Formal Fit and Proper Required (IRBA Findings)	0	12	<b>12 Formal Fit and Proper Required (IRBA Findings)</b>
Do not proceed/ Closed/No prima Facie evidence( <b>Advisory Comm</b> )	10		
Closed due to death of the Respondent ( <b>Full PCC</b> )	2		
Closed due to requiring finalisation of parallel court/other processes	8		
No Finding ( Due to lack of participation from Applicant)	0		
<b>Total</b>	<b>62</b>		<b>17</b>
<b>Member Non-Compliance CPD/TP</b>			
Fines	4		
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	0		
Reprimand	0		
Closed due to death of the Respondent ( <b>Full PCC</b> )	0		
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )	0		
Limited Review TP/CPD substitution of previous Finding ( <b>to Reprimand</b> )	4		
Caution	0		
<b>Total</b>	<b>8</b>		

Total sanctions by the PCC (Jan - Dec)	82		18

## Q4, 2025

### 1. Cases Finalised in Q4, 2025



- 1.1 In Q4, 2025, the Discipline Unit finalised **97** cases through various channels: **93** via the PCC; 0 via the DC; 0 via the DDO, and **4** cases were closed internally. In addition, 11 external litigation cases were finalised, bringing the total cases closed to **108**.

### 2. Professional Conduct Committee (PCC) meetings in Q4, 2025

- 2.1 The PCC convened 18 times in Q4 of 2025 (10 full PCC and 8 advisory PCC meeting).
- 2.2 The Full PCC considered 61 cases in Q4, 2025 and finalised 53 cases with 6 cases part-heard (6 Fit and Proper (IRBA) from December 2025 which require formal Fit and Proper hearings).
- 2.3 Of the 61 considered cases, 2 cases were heard more than once in Q4 and finalised in the same quarter. Accordingly, the 2 cases are subtracted from the total number of considered cases of 61, to avoid duplication of cases, adjusting the total number of cases considered by the Full PCC to 59.
- 2.4 The Advisory PCC considered 41 cases and finalised 40 cases, with 1 case part-heard (postponed *sine die*) in Q4, 2025.
- 2.5 Accordingly PCC considered 100 matters and finalised 93, with 7 matters part heard.

### 3. Summary of Nature of Case Concluded at PCC in Q4, 2025

Nature of Complaints (PCC Finalised cases) Quarterly Comparison	Q4, 2025
<b>Trainees</b>	
Trainee Discipline: Integrity	7
Trainee Discipline: Integrity (Academic)	7
Trainee Discipline: Prof. Behaviour	11
Trainee Discipline: Prof. Competence and Due Care	0
Trainee Discipline: Confidentiality	0
Trainee Discipline: Objectivity	0

Fit and Proper (Trainee)	0
<b>Subtotal for Trainee cases</b>	<b>25</b>
<b>Members/Associates</b>	
CA/AGA/AT Integrity	9
CA/AGA/AT Competence and Due Care	9
CA/AGA/AT Prof. Behaviour	25
CA/AGA/AT Objectivity	0
CA/AGA/AT Confidentiality	2
Fit and Proper (CA/AGA)	4
Fit and Proper (IRBA Findings)	6
Other: Cancellation of membership i.t.o By-law 26.1.2	1
<b>Subtotal for Members/Associates</b>	<b>56</b>
<b>Members/Associates Admin. Non-Compliance CPD/TP</b>	
Limited Review: TP/CPD (Late declarations)	9
TP/CPD Non-compliance	3
<b>Subtotal for Members/Associates Admin. Non-Compliance CPD/TP</b>	<b>12</b>
<b>Total Matters finalised by PCC</b>	<b>93</b>

4. Sanctions from PCC, Q4, 2025

<b>Sanction (PCC Finalised cases), Q4 -2025</b>			
<b>Trainees</b>	<b>Total Sanction Split (Oct - Dec) 2025</b>	<b>Ongoing (Oct-Dec) 2025</b>	<b>Comments - Ongoing matters</b>
Fines	1		
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	3		
Reprimand	1		
Penalty period imposed on Training contract <b>WITH</b> Fine	0		
Fit and Proper for Training contract	0		
NOT Fit and Proper for Training Contract	0		
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )	12		

Caution	0		
Penalty period imposed on Training contract <b>WITHOUT</b> Fine	5		
Fit and Proper Inquiry removed from Roll (Trainee not in employment contract any longer and does not meet Inquiry requirements)	0		
Closed due to requiring finalisation of parallel court/other processes	3		
No Finding ( Due to lack of participation from Applicant)	0		
<b>Total</b>	<b>25</b>		
			<b>1</b> part-heard member matter - postponed sine die
<b>Members</b>			
Fines	4		
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	18		
Reprimand	0		
Fit and Proper(Membership/Associateship)	2		
NOT Fit and Proper (Membership/Associate)	0		
No Fit and Proper Required (IRBA Findings)	6		
Formal Fit and Proper Required (IRBA Findings)		6	6 Formal Fit and Proper Required (IRBA Findings)
Do not proceed/ Closed/No prima Facie evidence( <b>Advisory Comm</b> )	13		
Closed due to death of the Respondent ( <b>Full PCC</b> )	0		
Closed due to requiring finalisation of parallel court/other processes	8		
No Finding ( Due to lack of participation from Applicant)	4		
Other: Cancellation of membership i.t.o By-law 26.1.2	1		
<b>Total</b>	<b>56</b>	<b>7</b>	

<b>Member Non-Compliance CPD/TP</b>			
Fines	3		
Do not Proceed/No Improper Conduct ( <b>Full PCC</b> )	0		
Reprimand	0		
Closed due to death of the Respondent ( <b>Full PCC</b> )	0		
Do not proceed/ Closed/No prima Facie evidence ( <b>Advisory Comm</b> )	0		
Limited Review TP/CPD substitution of previous Finding ( <b>to Reprimand</b> )	9		
Caution	0		
<b>Total</b>	<b>12</b>		
<b>Total sanctions by the PCC (Oct - Dec)</b>	<b>93</b>		