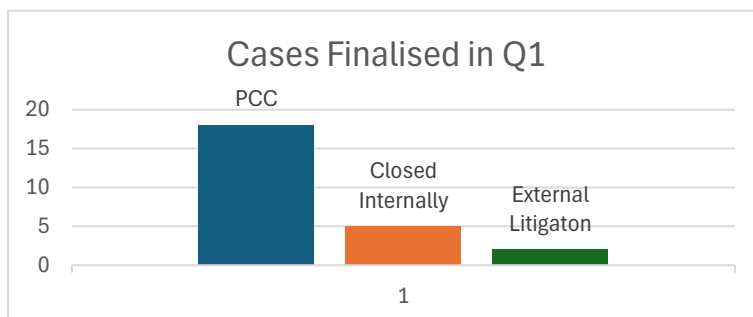


SAICA Member Discipline Report – 2025

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

Nature of Complaints (PCC Finalised cases), Q1 -2025		
Trainees	Q1	
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
Subtotal for Trainee cases		3
Members/Associates		
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
Subtotal for Members/Associates		4
Members/Associates Admin. Non-Compliance CPD/TP		
Limited Review: TP/CPD (Late declarations)		10
TP/CPD Non-compliance		1
Subtotal for Members/Associates Admin. Non-Compliance CPD/TP		11
Total Matters finalised by PCC, Q1 of 2025		18

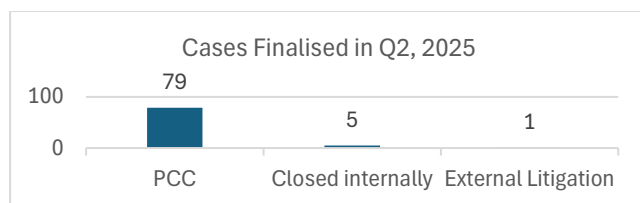
4. Summary of Sanctions Imposed by PCC, Q1, 2025

Sanction (PCC Finalised Cases), Q1 2025		
Trainees	Q1	
Fines		0
Do not Proceed/No Improper Conduct (Full PCC)		0
Reprimand		0
Penalty period imposed on Training contract WITH 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 (Advisory Comm)		0
Caution		0
Penalty period imposed on Training contract WITHOUT 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
Subtotal for Trainees		3
Members/Associates		
Fines		1
Do not Proceed/No Improper Conduct (Full PCC)		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 (Advisory Comm)		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
Subtotal for Members /Associates		4
Member/Associate Non-Compliance CPD/TP		
Fines		0
Do not Proceed/No Improper Conduct (Full PCC)		1
Reprimand		0
Do not proceed/ Closed/No prima Facie evidence (Advisory Comm)		0
Limited Review TP/CPD substitution of previous Finding (to Reprimand)		10
Caution		0
Subtotal Member/Associate TP/CPD Non-compliance		11
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**

Nature of Complaints (PCC Finalised cases) Quarterly Comparison	Q2, 2025
Trainees	
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
Subtotal for Trainee cases	12
Members/Associates	
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
Subtotal for Members/Associates	33
Members/Associates Admin. Non-Compliance CPD/TP	
Limited Review: TP/CPD (Late declarations)	31
TP/CPD Non-compliance	3
Subtotal for Members/Associates Admin. Non- Compliance CPD/TP	34
Total Matters finalised by PCC	79

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

	Total Sanction Split (April - June)
Trainees	
Fines	1
Do not Proceed/No Improper Conduct (Full PCC)	0
Reprimand	0
Penalty period imposed on Training contract WITH 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 (Advisory Comm)	0
Caution	0
Penalty period imposed on Training contract WITHOUT 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
Total	12
Members	
Fines	7
Do not Proceed/No Improper Conduct (Full PCC)	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 (Advisory Comm)	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
Total	33
Member Non-Compliance CPD/TP	
Fines	2
Do not Proceed/No Improper Conduct (Full PCC)	0
Reprimand	0
Closed due to death of the Respondent	1
Do not proceed/ Closed/No prima Facie evidence (Advisory Comm)	0
Limited Review TP/CPD substitution of previous Finding (to Reprimand)	31
Caution	0
Total	34
Total sanctions by the PCC (April to June)	79

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			
Trainees		Q3	
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
Subtotal for Trainee cases			12
Members/Associates			
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
Subtotal for Members/Associates			62
Members/Associates Admin. Non-Compliance CPD/TP			
Limited Review: TP/CPD (Late declarations)			4
TP/CPD Non-compliance			4
Subtotal for Members/Associates Admin. Non-Compliance CPD/TP			8
Total Matters finalised by PCC, Q3 of 2025			82

4. Sanctions from PCC, Q3, 2025

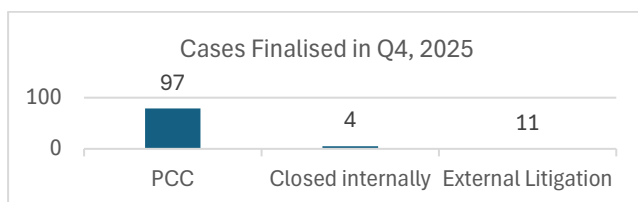
Sanction (PCC Finalised cases), Q3 -2025			
Trainees	Total Sanction Split (July - Sept) 2025	Ongoing (July - Sept) 2025	Comments - Ongoing matters
Fines	0		
Do not Proceed/No Improper Conduct (Full PCC)	2		
Reprimand	0		
Penalty period imposed on Training contract WITH Fine	0		
Fit and Proper for Training contract	3		
NOT Fit and Proper for Training Contract	0		
Do not proceed/ Closed/No prima Facie evidence (Advisory Comm)	0		
Caution	0		
Penalty period imposed on Training contract WITHOUT 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		
Total	12		1
			5 part-heard member matters - 1 matter referred
Members			

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

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
Trainees	
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
Subtotal for Trainee cases	25
Members/Associates	
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
Subtotal for Members/Associates	56
Members/Associates Admin. Non-Compliance CPD/TP	
Limited Review: TP/CPD (Late declarations)	9
TP/CPD Non-compliance	3
Subtotal for Members/Associates Admin. Non-Compliance CPD/TP	12
Total Matters finalised by PCC	93

4. Sanctions from PCC, Q4, 2025

Sanction (PCC Finalised cases), Q4 -2025			
Trainees	Total Sanction Split (Oct - Dec) 2025	Ongoing (Oct-Dec) 2025	Comments - Ongoing matters
Fines	1		
Do not Proceed/No Improper Conduct (Full PCC)	3		
Reprimand	1		
Penalty period imposed on Training contract WITH 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 (Advisory Comm)	12		

Caution	0		
Penalty period imposed on Training contract WITHOUT 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		
Total	25		
			1 part-heard member matter - postponed sine die
Members			
Fines	4		
Do not Proceed/No Improper Conduct (Full PCC)	18		
Reprimand	0		
Fit and Proper(Membership/Associateship)	2		
NOT Fit and Proper (Membership/Associate)	0		
No Fit and Proper Required (IRBA Findings)	6		6 Formal Fit and Proper Required (IRBA Findings)
Formal Fit and Proper Required (IRBA Findings)		6	
Do not proceed/ Closed/No prima Facie evidence(Advisory Comm)	13		
Closed due to death of the Respondent (Full PCC)	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		
Total	56	7	

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