

# SAICA Disciplinary Process

Confirm Jurisdiction: Does Respondent hold SAICA Designation or Traineeship/formerly hold a SAICA Designation or Traineeship?  
-Is Respondent a Registered Auditor OR were they formerly a Registered Auditor

Refer Registered Auditor matters (**ONLY where complaint is audit-related**) to the IRBA for Investigation

Upon Finalisation of IRBA Disciplinary Process, SAICA PCC considers Respondents Fit and Proper status to retain membership of SAICA

In all other complaints Designated Disciplinary Officer (DDO) considers whether there is a prima facie case and, if so, as to whether nature of alleged conduct falls within Scheduled offences

Where complaint does not disclose a prima facie case, DDO may refer complaint to PCC (Advisory Committee) to request that the complaint be closed in terms of 12.1.1 of the Disciplinary Code

Complaints disclosing alleged conduct falling within the Schedules will be processed through the Professional Conduct Committee (PCC). Respondent may either conclude the complaint by election the Admission of Guilt Finding and Sanction OR by denying liability and providing a written explanation to the PCC within 21 days  
PCC will approve admission of guilt elections and make Findings on matters where Respondent denies liability. Respondent may be called give oral evidence before the PCC

Complaints falling outside of the Schedules will be processed through the Disciplinary Committee (formal hearing) Respondent is allowed legal representation.

Respondent may hold without prejudice discussions with SAICA with a view to settlement of a matter and the Settlement Proposals agreed to by the Parties will be submitted to the Disciplinary Committee for approval

Complaints where no Settlement proposals were agreed upon by the Parties, will be conducted by way of a formal disciplinary hearing which is open to the public. Respondent is allowed legal representation and to give evidence and to call witnesses

In all matters where the Respondent is found guilty, the name of Respondent; brief details of the complaint and Findings will be published as part of the SAICA Quarterly Disciplinary Report.