**Disciplinary Report for Q1 of 2021:**

1. Overview of the Disciplinary Process under the Revised By-laws (as at 1 June 2020)

All member complaints received by SAICA are referred to the Designated Officer and allocated to the Legal and Discipline Unit staff for case management. All cases in which SAICA has jurisdiction are prepared for submission to either the Professional Conduct Committee (PCC) or the Disciplinary Committee (DC).

The PCC is an independent committee, chaired by either an advocate or an attorney and also consisting of members of SAICA who volunteer their services to form part of the Disciplinary Panel. The PCC consider matters which fall within the Schedules to the Disciplinary Code (1A; 1B; 2A, 2B, 3A and 3B).

The PCC also considers the ethical component of Fit and Proper Inquiries in order to decide whether persons meeting the academic and experience requirements are fit and proper for acceptance into membership and whether former or prospective Trainee Accountants should be allowed to register/re-register training contracts with SAICA.

The SAICA Legal and Disciplinary staff prepare the complaint documentation for submission to the PCC for consideration and finalisation. The PCC has the authority to call on the accused person to appear before the committee to give any additional evidence. No legal representation is allowed at the PCC meeting. The decision of the PCC is final.

Where a matter is referred to the Disciplinary Committee (DC) for a formal hearing, the accused person is allowed legal representation and may lead witnesses and introduce documentary evidence. The Parties may enter into without prejudice settlement discussion at any time prior to the commencement of the Disciplinary Committee hearing and may submit a settlement order to the DC for approval. The DC may choose to, depending on the nature of the matter before it, proceed either by way of an oral hearing or alternatively on the basis of affidavits and/or witness statements and/or documents.

In the event that the accused person is found guilty of improper conduct, the Disciplinary Committee may impose the following sanctions: a caution; a reprimand; a fine not exceeding R500 000 (five hundred thousand rand) per charge; suspension; exclusion or disqualification from membership; associateship or traineeship of SAICA. The DC hearings are open to the public and dates of DC hearings are communicated on the SAICA Governance website.

1. Report on Case Management

Professional Conduct Committee (PCC)

The Professional Conduct Committee met 4 times from January to March 2021 and heard 30 complaints. 25 of these complaints were finalised with 5 of these matters on-going; 2 matters were pended and complaints closed until external litigation between the Parties is finalised.

1. Disciplinary Publications- Q1 of 2021

Matter One:

Removed (matter publication period expired).

Matter Two:

Removed (matter publication period expired).

Matter Three:

Mr Rifaad Kootbodien was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.17 and 34.18 read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee imposed a fine of R100 000 (one hundred thousand rand), wholly suspended for a period of 3 years and a reprimand for his conduct.

Matter Four:

Mr Isaac Coetzee was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.17 and 34.18 read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee imposed a fine of R100 000 (one hundred thousand rand), wholly suspended for a period of 3 years and a reprimand for his conduct.

Matter Five:

Removed (matter publication period expired).

Matter Six:

Ms Reyhana Gani pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.17 and 34.18 read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee imposed a fine of R100 000 (one hundred thousand rand), wholly suspended for a period of 3 years and a reprimand for her conduct.

Matter Seven:

Ms Thandi Mahlangu pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.17 and 34.18 read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee imposed a fine of R100 000 (one hundred thousand rand), wholly suspended for a period of 3 years and a reprimand for her conduct.

Matter Eight:

Mr. Louis de Swardt was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.13, 34.17 and 34.18 read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee imposed a fine of R50 000 (fifty thousand rand), wholly suspended for a period of 3 years and a reprimand for her conduct.

Matter Nine:

Mr. Michael John Beevers was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.13, 34.17 and 34.18 read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee imposed a fine of R50 000 (fifty thousand rand), wholly suspended for a period of 3 years and a reprimand for her conduct.

Matter Ten:

Mr. Andrew Charles Simon pleaded guilty to improper conduct for failing to complete tax work for which he had been engaged and remunerated. This amounted to a breach of By-laws 34.12 and 34.17 and read with sections 100, 113.1 and 113.2 of the Code of Professional Conduct by failing to comply with the fundamental principle of Competence and Due Care.

The Professional Conduct Committee suspended the member from membership for a period of 6 (six) months effective from 27 March 2021 until 27 September 2021. The PCC imposed the following fines:

* R20 000 (twenty thousand rand) for contravening By-Law 34.17 of the 2018 By-laws, the fine is to be paid within 30 (thirty) days of the ruling and
* R80 000 (eighty thousand rand) for contravening By-Law 34.12 of the 2018 By-laws of which R60 000 (sixty thousand rand) is suspended for a period of 3 (three) years on condition that Mr. Simon does not commit a similar contravention within that period. The unsuspended part of the R80 000 (eighty thousand rand) which is R20 000 (twenty Thousand rand) should be paid within 30 (thirty) days of the ruling.

 Matter Eleven:

Ms. Iris Maekela was found not fit and proper to for submitting work which was not her original work. The finding was made in terms of paragraph 13 of Appendix 4: Disciplinary Code and Procedures of the 2020 By-laws.

The Professional Conduct Committee disqualified the applicant from registering a new AGA (SA) contract for 6 (six) months from date of the PCC; During the 6 (six) months, the applicant should attend an Ethics Course and present proof of having attended the course when reapplying for fit and proper.

**SAICA Legal and Discipline**