**Disciplinary Report for Q2 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 (PCC) met 5 times in quarter 2 and considered 61 cases of which 59 cases where finalised and 2 cases are part-heard.

Trends (March to June 2021)



PCC sanctions (March to June 2021)



1. Disciplinary Publications- Q2 of 2021

Matter One:

**Ms. S Hogg** was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 48.1 read with sections 100.5(c), 130.1 and 130.2 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 Two:

**Mr. A van den Heever** 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 100.5(c), 130.1 and 130.2 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 Three:

**Mr. R Armour** 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 100.5(c), 130.1 and 130.2 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. L Katz** 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 100.5(c), 130.1 and 130.2 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 his conduct.

Matter Five:

**Mr. H Greenbaum** 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 100.5(c), 130.1 and 130.2 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 Six:

Removed (matter publication period expired).

Matter Seven:

**Mr. T Rautenbach** 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 100.5(c), 130.1 and 130.2 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 reprimand for his conduct due to exceptional circumstances.

Matter Eight:

**Mr. C Lamprecht** 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 100.5(c), 130.1 and 130.2 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 Nine:

**Mr. J Maboa** 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 100.5(c), 130.1 and 130.2 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 Ten:

Removed (matter publication period expired).

Matter Eleven:

**Mr Ivor Jowell** was found guilty of improper conduct for the use of foul language during a conversation with a SARS call center agent. This amounted to a breach of By-laws 35.1.10, 35.1.12 and 35.1.13 of the 2019 By-laws read with section 110.1 A1 and 115.1: Professional Behaviour of the Code of Professional Conduct.

The Professional Conduct Committee imposed a fine of R50 000 (fifty thousand rand), R45 000 (forty-five thousand rand) of which is suspended for a period of 3 years suspended on condition that he not be found guilty of the same or a similar offence for and a reprimand for his conduct.

Matter Twelve:

**Ms Anelisa Solibomvu** was found guilty of improper conduct. This amounted to a breach of paragraphs 4.1.7 and 4.2.5 of the 2020 by-laws read with section 115 of the Code of Professional Conduct and Paragraph 2 of Annexure 3 to the Training Regulations.

The Professional Conduct Committee imposed a The PCC imposed a sanction of 6 (six) months extension to her training contract. In addition, Ms Solibomvu should be subjected to a Fit and Proper enquiry.

Matter Thirteen:

**Ms Isabella Makgamatho** was found guilty of improper conduct. This amounted to a breach of paragraphs 4.1.7 and 4.2.5 of the by-laws read with sections 110.1 A1 and 115.1 and paragraph 2 of Annexure 3 to the Training Regulations.

The Professional Conduct Committee imposed a sanction of 6 (six) months extension to her training contract. In addition, Ms Makgamatho should be subjected to a Fit and Proper enquiry.

Matter Fourteen:

**Mr Keenan Britz** was found guilty of improper conduct. This amounted to a breach of paragraphs 4.1.7 and 4.2.5 of the by-laws read with sections 110.1 A1 and 115.1 and paragraph 2 of Annexure 3 to the Training Regulations.

The Professional Conduct Committee imposed a sanction of 6 (six) months extension to his training contract. In addition, Mr Britz should be subjected to a Fit and Proper enquiry.

Matter Fifteen:

**Ms N Meyer** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Sixteen:

**Mr Z Mzimela** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Seventeen:

**Ms K Gabriels** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Eighteen:

**Mr S Kavanagh** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Nineteen:

**Ms T Moloi** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Twenty:

**Mr R Gernholtz** was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.13 and 34.17 read with sections 100.5(c), 130.1 and 130.3 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 his conduct.

Matter Twenty-One:

**Ms Cyla Blackbeard** was found guilty of improper conduct. This amounted to a breach of paragraph 35.1.3 of the SAICA By-laws read with section 100.1 A1 and subsection 115.1 of the Code of Professional Conduct and Paragraph 2 of Annexure 3 of the SAICA Training Regulations.

The Professional Conduct Committee imposed a sanction of 6 (six) months extension to her training contract and complete an ethics course. In addition, a Fit and Proper enquiry should be convened.

Matter Twenty-Two:

**Ms C Morris** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Twenty- Three:

**Ms S Morwe** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Twenty-Four:

**Mr J Le Roux** was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.13 and 34.17 read with sections 100.5(c), 130.1 and 130.3 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 his conduct.

Matter Twenty-Five:

**Mr Z Mocke** was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.13 and 34.17 read with sections 100.5(c), 130.1 and 130.3 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 Twenty-Six:

**Mr Malesala Dolamo** was found guilty of improper conduct. This amounted to a breach of paragraph 4.1.7 of the SAICA By-laws read with section 110.1 A1 and subsections 111 and 115.1 of the Code of Professional Conduct and Paragraph 2 of Annexure 3 of the SAICA Training Regulations.

The Professional Conduct Committee imposed a sanction of a reprimand, 6 (six) months extension to his training contract and complete an ethics course.

Matter Twenty-Seven:

**Ms. I De Jager** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 2 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the continuing Professional Development Policy and/or By-laws related to continuing Professional Development.

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 Twenty-Eight:

**Mr. A van der Merwe** 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 100.5(c), 130.1 and 130.3 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 Twenty-Nine:

**Mr. P Smith** 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 100.5(c), 130.1 and 130.3 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 his conduct.

Matter Thirty:

**Mr. R Garrancho** 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 100.5(c), 130.1 and 130.3 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 Thirty-One:

**Mr. E Ireland** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 5 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the Tax Practitioner related Policies and/or By-laws.

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 Thirty-Two:

**Ms. W van der Berg** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 5 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the Tax Practitioner related Policies and/or By-laws.

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 Thirty-Three:

**Mr. A Jooste** 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 100.5(c), 130.1 and 130.3 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 his conduct.

Matter Thirty-Four:

**Mr. R van Wyk** pleaded guilty to improper conduct for failure to comply with Tax Practitioner CPD in terms of point 5 of Schedule 1B to the Disciplinary Code and Procedures, annexed to the 2020 By-laws, failure to comply with the requirements of the Tax Practitioner related Policies and/or By-laws.

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 Thirty-Five:

**Mr. G Jennett** 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 100.5(c), 130.1 and 130.3 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 Thirty-Six:

**Ms. S Fourie** 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 100.5(c), 130.1 and 130.3 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 Thirty-Seven:

**Ms. E Jordaan** 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 100.5(c), 130.1 and 130.3 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 Thirty-Eight:

**Mr. C Beatty** was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.12 and 34.13 read with sections 100.5(c), 130.1 and 130.3 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 his conduct.

Matter Thirty-Nine:

**Mr. W Wenhold** was found guilty of improper conduct for failure to comply with Tax Practitioner CPD. This amounted to a breach of By-laws 34.12 and 34.13 read with sections 100.5(c), 130.1 and 130.3 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 his conduct.

Matter Forty:

**Mr. T Wasara** was found guilty of improper conduct. This amounted to a breach of paragraph 4.1.7 of the 2020 By-laws, Section 110.1 A1 read with sections 111 and 115.1 of the Code of Professional Conduct.

The Professional Conduct Committee issued a reprimand for his conduct.

Matter Forty-One:

Removed (matter publication period expired).

Matter Forty-Two:

Removed (matter publication period expired).

Matter Forty-Three:

Removed (matter publication period expired).

Matter Forty-Four

Removed (matter publication period expired).

Matter Forty-Five

Removed (matter publication period expired).

**SAICA Legal and Discipline**