**Disciplinary Report for Q4 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. Amendment to SAICA By-laws: Retention of Non-Audit Related Complaints against SAICA Member/Registered Auditor

In September 2021, the SAICA Board approved an amendment to the SAICA By-laws at paragraph 8.1.3 of the Disciplinary Code ( Appendix 4) which allows SAICA to retain any complaints against a SAICA member who is also a Registered Auditor with the IRBA, where the nature of the complaint does not seem to be audit-related. In such instances, SAICA will follow our disciplinary processes in investigating the complaint. In the event that the nature of a complaint received against a SAICA member who is also a Registered Auditor with the IRBA, appears to be audit-related, the complaint will then be referred to the IRBA to engage the IRBA disciplinary processes.

1. Report on Case Management

Professional Conduct Committee (PCC)

The Professional Conduct Committee (Full PCC) met **11** times in Quarter 4. In addition to this, the Advisory Committee of the PCC met **4** times in Quarter 4 to consider complaints which the Designated Disciplinary Officer believed lacked the required evidence to proceed with disciplinary processes.

The PCC considered **123** cases in Q4 of which 121 cases where finalised.

Of the 123 cases considered by the PCC, 1 case is part-heard and 1 case was referred to the Disciplinary Committee to finalise.

Trends (October- December 2021)

PCC sanctions (October to December 2021)

**PROFESSIONAL CONDUCT COMMITTEE RULINGS IN TERMS OF SAICA BY-LAWS – OCTOBER, NOVEMBER, DECEMBER 2021**

Matter One:

Removed (matter publication period expired).

Matter Two:

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Matter Three:

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Matter Four:

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Matter Five:

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Matter Ten:

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Matter Eleven:

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Matter Twelve:

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Matter Thirteen:

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Matter Fourteen:

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Matter Fifteen:

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Matter Seventeen:

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Matter Eighteen:

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Matter Nineteen:

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Matter Thirty:

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Matter Fifty-seven:

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Matter Fifty-eight:

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**The Designated Disciplinary Officer**

**SAICA Legal and Discipline**