

## Disciplinary Report for Q3 of 2020

### 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](#).

## 2. Report on Case Management

### 2.1 Professional Conduct Committee (PCC)

The PCC met 3 (three) times during Q3 and considered 35 (thirty-five) cases.  
34 (thirty-four) cases were finalised with 1 case requiring further investigation.

Trends	
Fit and Proper (Trainee)	4
Fit and Proper (CA/AGA)	0
Integrity	2
Competence	3
Objectivity	0
Prof. Behaviour	10
Confidentiality	2
Tax Practitioner Non-Compliance	11
Training Officer Misconduct	2
Exam Regulations	0
Trainee Misconduct	1
Failure to Respond	0
Total	35

Professional Conduct Committee - Sanctions Imposed	
Fit and Proper for Traineeship	3
NOT Fit and Proper for Traineeship	3
Fit and Proper for Membership/Associateship	2
NOT Fit and Proper for Membership/Associateship	0
Fines imposed	10
No Improper conduct found	12
Ongoing/part-heard	1
PCC ordered investigation in absence of formal complaint	0
Penalty period imposed on Training Contract	4
Total	35

## 2.2 Disciplinary Committee (DC)

The DC met 4 (four) times during Q3 and considered 3 (three) cases.  
1 case was finalised and the DC issued a Ruling and the 2 remaining cases have been concluded and are awaiting a Ruling from the DC.

## 3. Publishing of Rulings in Finalised Cases where Respondents have been found guilty of improper conduct – Q3 of 2020

### Matter One

Ms. Candice Cotton was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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. Joseph Beinash was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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. Johan Conradie was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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. Leon Dippenaar was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Five

Mr. Johan Cilliers was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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

Mr. Gordon Cunliffe was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Seven

Ms. Christine Joy Anderson was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Eight

Mr. Franz Boshoff was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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, a reprimand for his conduct and requested the Member Compliance department within SAICA to

engage with Mr. Boshoff regarding the CPD requirements/obligation going forward.

#### Matter Nine

Mr. Michael Bezuidenhout was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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

Mr. Pieter Daniel De Lange was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Eleven

Mr. Russel John Bedford was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Twelve

Mr. Bevan John Buck was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Thirteen

Mr. Colin Dennis Baxter-Bruce was found guilty of improper conduct for failure to comply with the required Tax Practitioner CPD hours. This amounted to a breach of By-law 34.13 read with 100. 5 (c) and sections 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 Fourteen

Mr. Oswald Menzi Gumbi was found guilty of improper conduct for failing to report for duty from 01 March 2018 to 13 June 2018, a total of 3 (three) months. The Professional Conduct Committee imposed a sanction of 6 (six) months extension to his training contract.

The Professional Conduct Committee found Mr. Gumbi not fit and proper to register a new training contract and that he be ineligible to reapply for a period of 4 (four) months from the date of the PCC.

Furthermore, Mr. Gumbi is required to provide proof of having completed the SAICA's Ethics Course as well as provide a character reference from his current training officer.

#### Matter Fifteen

The Disciplinary Committee found Mr. Anoj Singh guilty of 12 of the 19 charges proffered against him in respect of his conduct while employed at Transnet and Eskom. The Disciplinary Committee imposed the following sanctions:

- Mr. Singh is excluded from membership of SAICA;
- Mr. Singh's name and the findings of the Disciplinary Committee be published; and that
- Mr. Singh pay a 50% contribution towards the costs incurred by SAICA in respect of his disciplinary case.

The Disciplinary Committee Ruling in this matter is available on [SAICA's Governance website](#).

### **SAICA Legal and Discipline**