



MANEO

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NEWSLETTER FROM THE PUBLIC ACCOUNTANTS' AND AUDITORS' BOARD
NUUSBRIEF VAN DIE OPENBARE REKENMEESTERS- EN OUDITEURSRAAD

REPORT FROM THE CHIEF EXECUTIVE OFFICER

The previous issue of Maneo (December 2005) was my first report to members, and at that stage I expressed my hope that the Auditing Profession Act (Act 26 of 2005) (APA) would be promulgated before the next issue. Indeed it was, on 12 January 2006.

The signing of the APA marks an exciting new beginning for the profession, with significant changes to oversight, independence and standards in the new Act.

The current regulatory body, the Public Accountants' and Auditors' Board (PAAB) will be replaced by the new Independent Regulatory Board for Auditors (IRBA). It is the task of the Board and management team to ensure this transition happens smoothly. At the time of going to press with this issue, we are eagerly awaiting the announcement of the implementation date.

Our vision is to be an internationally recognised and respected regulator of the auditing profession in South Africa. Our mission is to protect the financial interest of the South African public and international investors in South Africa through the effective regulation of audits conducted by registered auditors, in accordance with internationally recognised standards and processes.



A BRIEF OVERVIEW OF THE KEY DEVELOPMENTS AS A RESULT OF THE NEW ACT

In line with international best practice, two changes will occur to ensure both the substance and appearance of independence are met; first, the IRBA Board will comprise no more than forty percent registered auditors, and second, there will be a new funding model, whereby the IRBA will be partially funded by government.

The IRBA has been given increased oversight responsibilities with a concomitant increase in power to intervene or take disciplinary action if it is deemed necessary; its jurisdiction has been broadened from individual members to include auditing firms.

The IRBA's business strategy is focused on the implementation of the key functions as required by the new Act. In addition to managing technical issues, I see the focus of the Board becoming more concerned with governance and guidance principles.

- The Act requires the establishment of a Committee for Auditor Ethics.
- The Audit and Assurance Standards Board (AASB) of the PAAB will transform into the Committee for

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MESSAGE FROM THE EDITOR

This will be the last Maneo issued by the PAAB.

Watch out for the new look publication to be issued by the IRBA in June 2006.



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REPORT FROM THE CHIEF EXECUTIVE OFFICER

Auditing Standards (CFAS), although differently constituted.

- The Act replaces Material Irregularities with a new definition, that of Reportable Irregularities.
- The IRBA will continue as a supervisory body in terms of the Financial Intelligence Centre Act.
- The Consultative Advisory Group (CAG) was established by the AASB to give stakeholders in the audit process an opportunity to provide comment and feedback on the activities of the AASB; CFAS will continue to use the CAG for this purpose.
- The IRBA will develop an appropriate accreditation model. It will engage with SAICA regarding the recognition of the educational qualifications of educational institutions and accredited professional bodies, as well as of continued education, training and professional development programmes in the auditing profession. These functions are currently performed by SAICA.
- The functions relating to training contracts and officers are currently being performed by SAICA, as part of the competence requirements for becoming a Chartered Accountant (CA). However, it is apparent from the new Act that the IRBA will also need to be involved in these functions, particularly as it relates to the training in auditing. This will require extensive consultation with key stakeholders.
- The Act directs that the IRBA monitor the Continuing Professional Development (CPD) of members. No longer just an ethical obligation, members will now be required to submit evidence they have undertaken appropriate CPD.
- The IRBA will continue to conduct practice reviews or inspections of firms.
- The current processes for registration of members will have to be reviewed to conform to the requirements of the new Act.
- The application, consideration and registration of firms

as registered auditors is an additional process required by the new Act.

- The PAAB currently has a well established process for the investigation and charging of improper conduct, but it will have to be amended to conform to the new Act. Not only will the composition of the disciplinary committee change, but an amended disciplinary process will be introduced.

The required changes will be phased in according to a detailed implementation plan over a period of time, but the ongoing business of the PAAB will continue until each change is met. As soon as the implementation date is announced we will embark on a communication drive to roll out the plan and process. This initiative will include a countrywide roadshow, during which we will also introduce the new IRBA corporate image. Members will be encouraged to attend these road shows, as this will be a good opportunity for discussion on any issues that may need further clarification.

We are very aware that, whilst all these changes are worthy and should be welcomed by the profession, they do bring with them the prospect of increased costs and administration to auditing firms. We intend conducting extensive industry consultation to identify ways to introduce the required legislative changes as cost effectively and with as few additional administration requirements as possible.

The time for debate on the merits or otherwise of the provisions of the Auditing Profession Act is finally over. The IRBA has been mandated to implement the legislation and we will do so with enthusiasm and the best interests of the profession at heart. I look forward to working together with the profession and all other stakeholders to ensure that the reputation of the profession is upheld and that the services of practitioners remain of the highest quality. At the same time the IRBA will strive to carry forward and to uphold the already entrenched core values of the PAAB. ■

– **KARIEM HOOSAIN**
Chief Executive Officer



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NEW APPOINTMENTS TO THE BOARD



MR DEEPAK NAGAR
– Chairperson

The Minister of Finance has confirmed the appointment of Deepak Nagar as the new Chairperson of the PAAB, and of the IRBA once it replaces PAAB later this year.

Deepak is a partner at Grant Thornton, based in their Durban office. He has identified two focus areas for his term of office:

- The first is the management and the implementation of the new Auditing Profession legislation, including effective dissemination of information

to members to ensure they are fully informed about the ramifications and potential impact of the new Act.

- The second relates to the transformation of the profession, and more specifically, to increase the number of Black African practicing auditors.



MR WYNAND DU PLESSIS
– Vice chairperson

Wynand is a partner at AC Strydom & van Aswegen in Welkom. He has served on the Board since 2003. ■

BOARD MEMBERS 2006

MEMBER

ALTERNATE

SECTION 3(1)(A) GOVERNMENT NOMINEES

Mr S A Fakie	Auditor-General
Adv. R W Voller	Director : Legal Services - CIPRO
Mr J A Rock	Operational Manager - SARS
Mr R J G Barrow	Executive Officer - Financial Services Board
Mr S F Nomvalo	Accountant General - National Treasury

Mr T M Nombembe	Deputy Auditor-General & CEO
Mr S Modiba	Acting Registrar for Companies - CIPRO
Ms C S Makgeledisa	Performance Manager - SARS
Mr J A Boyd	Head: Collective Investment Schemes - FSB
Ms N N N Radebe	Director: Assets Management - National Treasury

SECTION 3(1)(B) UNIVERSITY NOMINEES

Prof C Koomhof	Dean: Faculty of Economic & Management Training Sciences - University of Pretoria	Prof A du Toit	Program Leader: Chartered Accountancy Potchefstroom University for CHE
Prof D D Vorster	Deputy Vice Chancellor - University of Johannesburg	Prof G K Everingham	Professor of Accounting - University of Cape Town

SECTION 3(1)(C) CHARTERED ACCOUNTANTS SOCIETIES

GAUTENG, NORTHERN PROVINCE, MPUMALANGA (NORTHERN REGION)

Mr T C Barnes	MFD Sentinel	Mr E H le Roux	Trappers Trading
Ms C R Emslie	Deloitte & Touche	Mr X Sibiya	Rand Merchant Bank

WESTERN CAPE, EASTERN CAPE, (SOUTHERN REGION)

Ms R E Benjamin-Swaales	Ernst & Young	Mr D J Robertson	Fisher Hoffman PKF
Mr G J Le Roux	Charteris & Barnes	Ms L J Hanner	OHS Chartered Accountants

KWAZULU-NATAL (EASTERN REGION)

Mr K Kooverjee	PricewaterhouseCoopers	Ms G N Chili	Chief Financial Officer - Department of Works
Mr D D Nagar	Grant Thornton	Mr C M Linnett	Syfrets

FREE STATE, NORTHERN CAPE, NORTHWEST (CENTRAL REGION)

Mr W P Du Plessis	AC Strydom & van Aswegen	Ms R Botha	HRV Auditors & Accountants
Mr R P Brussow	Marais & Crowther	Mr F W Liebenberg	Havenga Rossouw Viljoen

SECTION 3(1)(D) ADDITIONAL MEMBER

Ms F Mtoba	Deloitte & Touche	Mr M Kgosana	KPMG
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AUDITING STANDARDS

IAASB ISSUES EXPOSURE DRAFTS OF PROPOSED ISAS

The IAASB issued the following new exposure draft: Proposed International Standard on Auditing (ISA) 550, *Related Parties*.

The involvement of related parties, such as directors, owners, and management, in major corporate scandals encouraged the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) to review its current auditing standard on the subject. As a result of its review the IAASB has issued an exposure draft (ED), proposed ISA 550 (Revised), *Related Parties*. The ED has been drafted in the new drafting style adopted by the IAASB under the clarity project.

The current standard requires the auditor to perform certain specified procedures. The proposed standard would extend current practice by requiring the auditor to obtain an understanding of the nature and business rationale of an entity's related party relationships and transactions sufficient to identify, assess and respond to the risks of material misstatement resulting from them. It also places greater emphasis on the difficult task for the auditor of attempting to identify related party relationships and transactions not identified or disclosed by management.

The proposed standard places new emphasis on evaluating the effects of related party relationships and transactions on the financial statements, even in circumstances where the financial reporting framework does not establish related party accounting or disclosure requirements.

The closing date for comments to IFAC is **30 April 2006**. Comments should reach the AASB by **13 April 2006**.

The proposed ISA is available on the PAAB website at www.paab.co.za.

AASB DISCOURAGES EARLY ADOPTION OF ISRE 2410

The Auditing and Assurance Standards Board (AASB) took the decision that the International Standard on Review Engagements (ISRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, should not be early adopted. The standard is effective for financial statement periods beginning on or after 15 December 2005 and permits early adoption.

The consensus behind the decision made by the AASB was that, although the standard permits early adoption, it is not advisable, as this may cause confusion amongst users of the reports. The AASB did however indicate that, where so prescribed by the network or international firm, early adoption would be permitted but that reference should be made to ISRE 2410 in the audit report when used.

The purpose of ISRE 2410 is to establish standards and provide guidance on the auditor's professional responsibilities when the auditor undertakes an engagement to review interim financial information of an audit client, and on the form and content of the report.

ISRE 2410 is available on the PAAB website at www.paab.co.za.

CLARITY AS TO THE CURRENT STATUS OF ISA 701, ISA 705, ISA 706 AND ISA 800

The purpose of this article is to provide clarity as to the current status and effective dates of existing pronouncements and future pronouncements as a result of the issue of the following exposure drafts (ED):

- The proposed ED ISA 701, *The Independent Auditor's Report on Other Historical Financial Information*;
- The proposed ED ISA 705, *Modifications to the Opinion in The Independent Auditor's Report*;
- The proposed ED ISA 706, *Emphasis of Matter Para-*



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graphs and Other Matters Paragraphs in The Independent Auditor's Report; and

- The proposed ED ISA 800, *The Independent Auditor's Report on Summary Audited Financial Statements*.

The current ISA 701, *Modifications to the Independent Auditor's Report*, is a final pronouncement of the International Auditing and Assurance Standards Board (IAASB), but is only effective for audit reports dated on or after **31 December 2006**. ISA 701 has no recommendation for early adoption and in fact should not be applied before 31 December 2006.

However, the IAASB issued an ED on the proposed ED ISA 701, *The Independent Auditor's Report on Other Historical Financial Information*, which had a comment date of 31 October 2005. This ED has not yet been issued as a final pronouncement.

When issued as final pronouncements, ED ISA 705 and ED ISA 706 will replace the extant ISA 701, *Modifications to the Independent Auditor's Report*, which as stated earlier, only becomes effective for audit reports issued on or after **31 December 2006**. Therefore, if the proposed ED ISA 701, *The Independent Auditor's Report on Other Historical Financial Information*; ED ISA 705, *Modifications to the Opinion in The Independent Auditor's Report*; and ED ISA 706, *Emphasis of Matter Paragraphs and Other*

Matters Paragraphs in The Independent Auditor's Report, are issued as final pronouncements before 31 December 2006, the extant ISA 701, *Modifications to the Independent Auditor's Report*, will never become effective.

The issue of ISA 700 (Revised), *The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements*, which only becomes effective for auditor's reports dated on or after **31 December 2006**, gave rise to conforming amendments to the extant ISA 800, *The Auditor's Report on Special Purpose Engagements*, included in appendix 5 of the extant ISA 800. The conforming amendments to the extant ISA 800 are effective for auditor's reports dated on or after **31 December 2006**. The proposed ED ISA 800, *The Independent Auditor's Report on Summary Audited Financial Statements*, which is yet to be issued as a final pronouncement, will replace the extant ISA 800, *The Auditor's Report on Special Purpose Engagements*, including the conforming amendments contained in appendix 5 of the extant ISA 800. Therefore, if the proposed ED ISA 800, *The Independent Auditor's Report on Summary Audited Financial Statements* is issued as a final pronouncement before 31 December 2006, the conforming amendments to the extant ISA 800, *The Auditor's Report on Special Purpose Engagements*, will also never become effective.

The above is best summarised in the table below:

CHANGES IN NUMBERS AND TITLES OF ISAs

Current number	Title	Effective date of current pronouncement	New number	New Title ⁽¹⁾
ISA 701	Modifications to the independent auditor's report	31 December 2006	ISA 705	Modifications to the opinion in the independent auditor's report
ISA 701	Modifications to the independent auditor's report	31 December 2006	ISA 706	Emphasis of Matter Paragraphs and Other Matters Paragraphs in The Independent Auditor's Report
ISA 800	The auditor's report on Special Purpose Engagements	Effective	ISA 701	The Independent Auditor's Report on Other Historical Financial Information
			ISA 800	The Independent Auditor's Report on Summary Financial Statements (new)

¹Must still be issued as final pronouncements.

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CLARITY ABOUT THE IAASB'S CLARITY PROJECT

An article was previously published in Maneo, (Issue 46) on the release of exposure drafts of proposed International Standards on Auditing (ISAs) as part of the International Auditing and Assurance Standards Board's (IAASB) clarity project.

Pronouncements issued in terms of the clarity project shall conform to the new drafting convention developed by the IAASB. The key elements of the new drafting convention were detailed in the above-mentioned issue of Maneo. The IAASB released a proposed timetable for the clarification of the ISAs which will result in all ISAs complying with the new drafting convention by 2011. A timetable for the clarity project was included in the clarity explanatory memorandum, issued together with the proposed amendments to the *Preface to the International Standards on Quality Control, Auditing, Assurance and Related Services* and the first four exposure drafts drafted in accordance with the new drafting convention.

The new drafting convention will be applied to the ISAs in the following manner, depending on the current status of the pronouncement:

- To recently issued ISAs
- To ISAs currently under exposure
- To current projects
- Revision and updating (as considered necessary), to the remaining existing ISAs

The redrafting of the ISAs according to the clarity conventions may require changes to the audit methodologies of firms. It should be noted, however, that changes would most likely focus on the separation of requirements from application material, without any changes to the principles to be applied in an audit. ■

– DERYCK TINDALL

Professional Manager: Auditing Standards

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QUARTERLY REPORT FROM THE DIRECTOR: LEGAL

for the period 1 October 2005 to 31 December 2005

INVESTIGATION COMMITTEE

The Investigation Committee met twice during this period and disposed of 17 cases as follows:

3 matters were not proceeded with:

- 2 were withdrawn by the complainant;
- 1 was resolved with the assistance of the committee.

7 cases in terms of Disciplinary Rule 3.9.1 (the accused

having given a reasonable explanation for the conduct).

1 case in terms of Disciplinary Rule 3.9.3 (there being no reasonable prospect of proving the accused guilty).

6 practitioners were found guilty and fined, by consent, as follows:

- 1 matter related to the failure to furnish an IRP5 and IT3A (R10,000 of which R5,000 was suspended on conditions)
- 1 matter related to the failure to furnish audited financial



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statements (R10,000 of which R5,000 was suspended on conditions)

- 4 matters related to practice review. Two of these were in respect of the 2nd cycle 1st review, and two were in respect of the 2nd cycle 2nd review. In all cases the practitioners were fined R30,000 of which R15,000 was suspended on conditions.

DISCIPLINARY COMMITTEE

The Disciplinary Committee met three times during this period, and heard three matters.

FIRST MATTER

On 14 October 2005 the committee heard a case against Mr AG.

The committee reserved judgement on two matters, the respondent having pleaded guilty to the other six. Judgement on the two remaining charges and sentence on all the charges has not yet been delivered, and the matter will be more fully reported when this is done.

SECOND MATTER

On 1 November 2005 the Committee heard a case against Mr T. He was present but not represented. The matter was a consolidation of complaints by various clients. He pleaded guilty to, and was found guilty of, nine of the twelve charges against him.

THE FIRST CHARGE

This charge was withdrawn due to the refusal of the client to appear at the hearing and give evidence.

THE SECOND CHARGE

This charge was withdrawn due to the refusal of the client to appear at the hearing and give evidence.

THE THIRD CHARGE

(communications: clients (WP) and (JP))

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately, within a reasonable time, substantial correspondence and other communications from a third person, in this case the clients, which required a reply or other response.

THE FOURTH CHARGE

(communications: the Board in connection with (WP) and (JP))

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately within a reasonable time substantial correspondence and other communications from a third person, in this case the Board, which required a reply or other response.

THE FIFTH CHARGE

This charge was withdrawn due to the refusal of the client to appear at the hearing and give evidence.

THE SIXTH CHARGE

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.21 in that, in the respects set out below, he conducted himself in a manner which was improper or discreditable or unprofessional or dishonourable or unworthy on the part of a practitioner or which tended to bring the profession of accounting into disrepute, in that:

During or about the period from 1985 to 1999 the practitioner rendered services of an accounting and financial nature to [SI] CC and NS, which services involved, *inter alia*

- the collection of rental income due to [SI] CC;

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- the payment of rates and taxes owing on the property owned by [SI] CC;
- the payment of the balance of the rental collected to [NS];
- the administration of the financial affairs of [NS].

During or about the period from 2001 to date the practitioner failed and/or refused and/or neglected, without reasonable cause or excuse, to account to [SI] CC and/or [NS], as he was required to do, for his administration of the affairs of [SI] CC and of the affairs of [NS].

THE SEVENTH CHARGE

(communications: the Board in connection with (NS))

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately, within a reasonable time, substantial correspondence and other communications from a third person, in this case the Board, which required a reply or other response.

THE EIGHTH CHARGE

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.5 in that, without reasonable cause or excuse, and in the respects set out below, he failed to perform work or duties commonly performed by a practitioner with such a degree of care and skill as in the opinion of the Board may reasonably be expected, or he failed to perform the work or duties at all, in that:

In or about 2000 the practitioner was appointed as accountant and advisor to [JN] in relation to the latter's tax affairs.

The services rendered or to be rendered by the practitioner

represented work of a kind commonly performed by a registered accountant and auditor.

The practitioner failed to carry out the work referred to above properly or at all, in that:

- he failed and/or neglected to render tax returns to the South African Revenue Service in respect of the 2003 and/or 2004 tax years;
- he failed and/or neglected to make enquiries of the South African Revenue Service and/or to obtain explanations from the South African Revenue Service in relation to tax and interest levied on [JN].

THE NINTH CHARGE

(communications: (N))

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately, within a reasonable time, substantial correspondence and other communications from a third person, in this case the client and his new advisor, which required a reply or other response.

THE TENTH CHARGE

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.5 in that, without reasonable cause or excuse, and in the respects set out below, he failed to perform work or duties commonly performed by a practitioner with such a degree of care and skill as in the opinion of the Board may reasonably be expected, or he failed to perform the work or duties at all, in that:

During or about 1995 the practitioner was appointed as an executor, alternatively as co-executor, of the estate of the late [BL].



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During the period from 1995 up to the present the practitioner failed and/or neglected to carry out his duties as executor, of the estate with the required degree of attention, care and skill, more particularly in that he failed to comply with the following requirements of the Master of the High Court:

- the placement of the notice in terms of section 35(5) of the Administration of Estates Act;
- the submission of proof to the Master of the High Court of the placement of the notice referred to above;
- the provision of a written acceptance of trusteeship;
- the provision of proof of payment and distribution to heirs;
- the provision of receipts and acquittances from heirs;
- the submission of bank statements and paid cheques.

THE ELEVENTH CHARGE

- to prepare an accounting of his administration of the estate;
- to submit all required documents to the Master of the High Court;
- to deal with the assets and liabilities of the estate;
- to place advertisements in respect of the estate in the Government Gazette and in newspapers;
- to attend to the payment of tax and estate duty in relation to the estate;
- to obtain certificates of balance.

THE TWELFTH CHARGE

(communications in relation to estate late (BL) and estate late (HL))

The practitioner was found guilty of improper conduct

within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately, within a reasonable time, substantial correspondence and other communications from a third person, in this case the heir, which required a reply or other response.

The chairman of the committee, Adv Dodson, delivered the finding of the committee. For the sake of good order it is reproduced in full.

SUMMING UP

“The disciplinary committee is reconvened. The committee has deliberated extensively and carefully in relation to the question of the appropriate sanction. The committee has been assisted, and it is grateful for the assistance, by the submissions made both by the *pro forma* complainant and by Mr [T], and the evidence which has been presented in relation to the appropriate sanction has been carefully considered. I think particular thanks are due to the *pro forma* complainant for the very fair manner in which the evidence was presented in this regard, and he clearly took into account the fact that you were not represented in these proceedings in the fair manner in which he presented the case on behalf of the Board.

As we always point out in these proceedings, we consider the question of sanction from the perspective of three elements. One is the offence, the other is the particular circumstances of the practitioner, and the third is the position of the community or the public, and in considering that we take into account both the broader community, or the client base, as well as the position of the profession, of which you, Mr [T], are part.

In relation to the misconduct with which you have been charged, these are serious; there are a particular number of

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complaints; it is not simply an instance of one charge against you, although we appreciate that in certain circumstances the charges hang together as it were and are attributable to a single set of circumstances. We also take into account that having regard to the nature of the offences they are of the type which tend to bring the profession into disrepute or bring about a risk of the profession getting a bad name, and that is something of great concern to the committee.

If we consider the nature of the misconduct, it has also been such that it has had impact on other people, on the clients who were affected. If we look at Mr [N], for example, it has had an impact on his own tax affairs in the United Kingdom, which have been stalled as a result of the misconduct which he complained of in relation to his South African tax affairs. So the misconduct has not been without consequences.

Turning then to your position, Mr [T], the position of a practitioner. We have taken into account that you have a long period of exemplary service to the profession, a period of some 35 years, before any problems began to develop, and that has been a particularly important factor in mitigation of the sanction which we have decided on. We have taken into account your approach to these proceedings. You appear to have been completely honest with the committee in responding to the complaints that have been made against you. That honesty has been manifested both by your responses to the questions which were posed to you, and by the fact that you have pleaded guilty without putting up an unmeritorious defence, which might have taken up a lot more time to deal with. The impression that we have is that you have shown some insight into your problems and that appears to us to be the first step towards some sort of recovery in terms of the way

that we would hope you might be able to conduct your affairs in the future.

That said, a matter of concern to us is that whilst you have shown insight into your problem we do not have the sense that you have necessarily shown the full insight into the remedies that are appropriate to deal with that problem. You have not come to these proceedings with a very clear plan in place as to how to deal with the problems, and in many respects the impression which was gained was one of *ad hoc* responses to the concerns expressed by the committee and by the *pro forma* complainant about how the public might be impacted upon, and that is something we also have to take into account in formulating the appropriate sanction.

Coming to the third of the components, and those issues have to some extent already been dealt with in relation to the previous two, and that is the position of the community, the broader community and the profession. Clearly both the broader community and the profession have been negatively affected by the misconduct with which you have been charged and found guilty. That is what gave rise to the particular concern and the questions that were asked by the committee. The evidence which you gave about documentation which was placed in a drawer, Board documentation which was placed in a drawer and left unopened, is obviously a matter of real concern to the committee.

Having said that, we have taken into account that you have given explanatory evidence in relation to this type of conduct, that it was linked to what appear to be psychological problems which you are suffering from, and in that regard we have taken note of your undertaking to seek medical help. At the same time, the sense of the



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committee is that we agree with the *pro forma* complainant that there is some need to place over you a regime which is going to ensure a departure from the type of procrastination which your situation has manifested, and that will be reflected in some of the conditions that are going to be apparent from the sanction.

Taking into account all of the evidence, all of the submissions and some of the issues which I have highlighted already, the committee imposes the following sanction.

SENTENCE

You are suspended from practice for a period of one year. That sentence is suspended for a period of three years, subject to the following conditions:

First, that you immediately seek appropriate medical care from a psychiatrist or a psychologist, or both;

Second, that you continue to obtain treatment for as long as may be medically advised;

Third, that you produce proof to the Director: Legal, of the Board, to her satisfaction, that you have complied with these two conditions pertaining to medical care;

Fourth, you must, within one week of today's date, hand over all documentation pertaining to Mr [JN] and his affairs to his newly appointed accountants, as identified by Mr [JN], or by his son, Mr [CN];

Fifth, you must, within two weeks, provide copies of all documentation pertaining to the estates of the late [B] and [HL] in your possession to [LL];

Sixth, you must, within two weeks, approach the Master of

the High Court to clarify what are your outstanding obligations in relation to these estates, and produce proof to the Director: Legal, to her satisfaction, of your having complied with such instructions, and you must do so within a reasonable time;

Seventh, you must, by 28th February 2006, in relation to [SI] CC, either take all steps necessary to commence the winding up thereof, or otherwise comply with the instructions of the member of the CC;

Eighth, you must, by 31st March 2006, produce to the Director: Legal, proof of your compliance with the condition above relating to [SI] CC.

Those are the conditions of suspension. Where a time period is specified it operates from today's date.

Further, you are ordered a contribution of R25,000 towards the costs of today's proceedings. Publication is ordered in '*Maneo*', of the findings made and the sanctions imposed by this committee today, with the name of the practitioner and his firm to be excluded."

THIRD MATTER

On 5 December 2005 the Committee heard the case against Mr S. He was found guilty of two of the four charges against him. The matter related to the administration of deceased estates and arose out of a complaint by a fellow professional. He was present and represented.

THE FIRST CHARGE

The practitioner was found not guilty on this charge.

THE SECOND CHARGE

The practitioner was found guilty of improper conduct

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within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately, within a reasonable time, numerous correspondences from a third person, in this case the complainant, which required a reply or other response.

THE THIRD CHARGE

The practitioner was found not guilty on this charge.

THE FOURTH CHARGE

The practitioner was found guilty of improper conduct within the meaning of disciplinary rule 2.1.14 in that he failed to answer or to deal with appropriately, within a reasonable time, numerous correspondences from a third person, in this case the complainant, which required a reply or other response.

The chairman of the committee, Judge Friedman, delivered the finding of the committee. For the sake of good order it is reproduced in full.

SUMMING UP

“The respondent in this case pleaded guilty to and was found guilty of two charges, both being contraventions of Rule 2.1.14 of the disciplinary rules in that he failed to answer or to deal appropriately, within a reasonable time, correspondence or other communications from a third person which required a reply or other response.

Both these charges relate to the administration of deceased estates of which the respondent was the appointed executor. First was that of the late Mrs [J] and the second was that of the late Mrs [B]. In both these instances the respondent was removed as executor by the Master and a successor was appointed as executor in each of these estates.

The respondent failed to deal with correspondents from the duly appointed executor and failed to give explanations which were reasonably required by the duly appointed executor in relation to the estate and the assets forming part thereof.

The respondent has given evidence in mitigation and it has become clear that he is not a healthy person and has not been in good health for some considerable time. When asked for the reason for his failure to comply with the rules in these two instances, he responded that:

- (a) it was due to his health and
- (b) it was due to the fact that he proposed to challenge his removal as executor.

As far as his health is concerned we can understand the problem which he faces, but as far as his intention to challenge his removal as executor, it is quite clear - and he has admitted - that although that was apparently his intention, he took no steps to give effect to it and the result was that the duly appointed executor was left with no explanations and no response to queries raised by him.

These are serious offences and must be dealt with appropriately. We take into account the personal circumstances of the respondent. He is a man of 57 who's been in practice for a number of years as a partner in a firm in Cape Town. He has unfortunately previously been the subject of disciplinary proceedings.

On two occasions he was found guilty of practice review contraventions. He was fined and given suspended sentences. We consider in this case that an appropriate sentence would be one of suspension from practice, but we propose to suspend that suspension, but on stringent



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conditions, because we are firmly of the view that any further contravention by the respondent would probably be dealt with far more seriously.

SENTENCE

The order which we make is as follows:

1. The respondent is suspended from practice for a period of three years. Such suspension is however suspended for a period of five years as from today's date, on condition that he is not found guilty of a contravention of any of the provisions of the Disciplinary Rules, published in terms of the Public Accountants' and Auditors' Act, or any provisions of that Act committed during the period of suspension.
2. This order together with a résumé of the proceedings, findings and sentence, is to be published in '*Maneo*' without mentioning the respondent's name or that of his firm.
3. The respondent is ordered to contribute an amount of R35,000 towards the costs of the Board.

PROMOTION OF ACCESS TO INFORMATION ACT

The following extract, of interest to RAAs, is reproduced with the consent of the firm, from Deneys Reitz's publication '*Legal Update No 6*'

RIGHT OF ACCESS OF SHAREHOLDERS TO COMPANY INFORMATION

Clutchco (Pty) Ltd v Davis
2005 (3) SA 486 (SCA)

Facts: A family trust held 70% of the shares in the appellant, a small private company. FD controlled the trust. In 1999 AD, one of ED's sons, purchased 30% of the shareholding from the trust for R100 000 and was made a

director. A rift occurred between the family members and AD was removed as director. He retained his 30% shareholding. Oral negotiations occurred for the acquisition of AD's shares but agreement could not be reached. AD asked for information relating to the appellant's business and was provided with audited financial statements. He requested access to the company's books of first accounting entry but was denied access. He then submitted a formal request in terms of s53(1) of the Promotion of Access to Information Act, 2002, (PAIA), ostensibly to enable him to ascertain the value of his 30% shareholding. The request was denied and the matter proceeded to court.

Held: Section 50(1)(a) of the Act states that a requester must be given access to any record of a private body if that record is "required" for the exercise or protection of any right. "Required" does not mean necessity. The word should be interpreted as "reasonably required" in the circumstances of the case and must connote a substantial advantage or an element of need. The machinery set up in the Companies Act, 1973 and the common law for the protection of shareholders should not be lightly dis-regarded and in enacting the Act, the legislature could not have intended that the books of a company should be made accessible to members on a "whiff of impropriety". An applicant must lay a proper foundation to be allowed access.

The Supreme Court of Appeal held that the respondent (AD) failed to lay such a foundation: his complaints were not of a serious nature and he did not advance detailed criticism of the auditors. The court dismissed the application for access to the company books.

Comment: An affidavit by an experienced auditor or accountant would be of assistance in justifying an application for access to company books in terms of PAIA. ■



MANEO

INTERNATIONAL

IAASB MEETING IN CAPE TOWN

The PAAB and SAICA jointly hosted a meeting of The International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) in Cape Town from 5-9 December 2005.



At a formal function the PAAB CEO, Kariem Hoosain, reiterated South Africa's support for the work of the IAASB and the need for South African standards to remain in tandem with international developments.



Above right: The traditional handing over of the IFAC plaque. Pictured here are Kariem Hoosain, PAAB CEO, and John Kellas, Chairperson of the IAASB.



Outside of the meeting, members were given a taste of South African culture and wines.

EDUCATION AND TRAINING

PUBLIC PRACTICE EXAMINATION 2005

OFFICIAL STATEMENT ACCOMPANYING THE RELEASE OF THE RESULTS OF THE 2005 PUBLIC PRACTICE EXAMINATION

Of the 2331 candidates who sat the November 2005 Public Practice Examination (PPE) of the Public Accountants' and Auditors' Board (PAAB), **1475** (2004: 1675) candidates passed, which equates to a pass rate of **63%** (2004: 70%). The pass rate for candidates who wrote for the first time was **72%** (2004: 78%). The PAAB believes that the examination was a sound test of professional competence and that it appropriately tested candidates' competence at entry level to the profession.

Of the 747 Black African, Coloured and Indian candidates

who wrote, 424 passed. This represents a pass rate of 57%. Increasing the number of black accountants and auditors is a national imperative and the PAAB, the South African Institute of Chartered Accountants (SAICA), the universities and the professional firms are working aggressively to address this. One such special initiative of the PAAB and Fasset is the implementation of a Support Programme for black candidates who have been unsuccessful in previous attempts to pass the PPE. Of the 117 black candidates who participated in and completed the PAAB's programme 58



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EDUCATION AND TRAINING

passed: this represents a pass rate of 50%. The pass rate for Black repeat candidates who did not attend the Support Programme was 42%.

Three candidates were awarded honours for achieving a pass mark of over 75%.

The names of the top 10 candidates are:

1. Frances Stone (*Honours*)
2. David Guy Elliott (*Honours*)
3. Muhammad Kadwa (*Honours*)
4. Elana Lurie
5. Nico van der Merwe
6. Ngao Chun Kwok
7. Lisa Grazia Maria Vidulich
8. Jean Marie Gertenbach
9. Melissa Elizabeth Moorcroft
10. Caryn Leigh Schmaman

THE EXAMINATION OBJECTIVE

The objective of the examination is to assess the professional competence of candidates at entry point to the registered auditing profession. In recent years, the PAAB has paid close attention to the assessment tool, in order to ensure that it is appropriate for this purpose and that it reflects the multi-disciplinary public practice environment.

The statutory auditor performs a very responsible function and the PAAB has a duty to ensure that only those who have demonstrated an appropriate degree of professional competence are registered as auditors. The examination, which aims to assess professional competence, takes the form of a five-hour written assessment consisting of two case studies reflecting the public practice environment. Candidates must demonstrate an ability to solve multi-disciplinary practical problems in an integrated manner and to do so must analyse and interpret information and provide viable solutions to address specific client needs. The ability

to demonstrate logical thought and exercise professional judgement is an integral part of the examination.

ADMISSION REQUIREMENTS

Admission requirements to the PPE are onerous, requiring completion of a recognised academic and education programme. In addition, entrants must also have passed Part I of the Qualifying Examination of SAICA. Completion of the academic requirement under a full-time study programme ordinarily takes at least four years. Given the practical focus of the assessment, candidates are required to have served at least 18 months of a registered training contract in the service of a Registered Accountant and Auditor before being admitted to write the PPE.

The minimum total duration of a training contract is three years, which usually follows the four-year period of full-time study. The period of qualification for most students is therefore at least seven years. The PAAB believes that this is in keeping with its duty to ensure that standards at entry point are maintained and that only those who are able to meet prescribed competency standards are registered as auditors. The qualification period is similar to that of other highly regarded professions and internationally recognised accounting bodies.

CONCLUSION

The PPE is the culmination of a long academic, education, training and assessment process aimed at developing professional competence. We wish to acknowledge the significant contribution made by various education institutions, training officers and SAICA towards the success of the candidates.

The PAAB is confident that the successful candidates have demonstrated a degree of professional competence that will enable them to make a positive contribution to the profession and the economy of South Africa and congratulates successful candidates on their achievement. ■



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The PPE Results were released at 16h00 on Friday 24 February. The pouring rain in Johannesburg did little to dampen the spirits of those candidates that came to Maneo to check their results. Their smiles outshone the brightest summer's day.



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EDUCATION AND TRAINING





NEWS AND EVENTS

SA JOURNAL OF ACCOUNTING RESEARCH (SAJAR) PRIZES AWARDED TO ACCOUNTING RESEARCHERS

The SA Journal of Accounting Research (SAJAR) annually awards prizes to the best articles published in the journal. Standard Bank presented the prizes to the winners at a function held on 24 January 2006.

SAJAR is an accredited journal and publishes research papers, notes and commentaries that address issues relevant to accounting academics and professional accountants in Southern Africa and elsewhere.

Standard Bank sponsors annual prizes for the best articles published in the journal; a first prize of R10 000 and runner up prizes of R2 000 each. The prizes awarded at the function were as follows:

VOLUME 17

FIRST PRIZE: N Garrod, B Giner and M Larrán – *The value relevance of earnings, operating cash flow and accruals: A study of UK data*

RUNNER-UP: M Negash – *Rethinking the reporting of intangibles*

VOLUME 18

FIRST PRIZE: K Sartorius and J Kirsten – *The cost efficiency of small farm inclusion in agribusiness supply chains*

RUNNER-UP: C Correia and E Uliana – *Market segmentation and the cost of equity of companies listed on the Johannesburg Stock Exchange*



Front: Mr Colin McClelland (Editorial Board), Mrs Chantyl Mulder (SAICA), Prof Minga Negash (2003 runner-up prize)
Back: Prof Enrico Uliana (Editor), Prof Kurt Sartorius (2003 first prize), Mr Bernard Agulhas (Editorial Board), Mr Graham Terry (SAICA), Mr Tom Wixley (Editorial Board)



Mr Bernard Agulhas (Editorial Board), Mr Graham Terry (SAICA), Prof Jeff Rowlands (Editorial Board), Mrs Chantyl Mulder (SAICA), Mrs Marna Roetz (Standard Bank)

SHANGHAI DELEGATION KEEN TO LEARN FROM SA



In December 2005, a delegation from Shanghai visited the PAAB to obtain information on our standards, training, the public sector and other matters related to the profession. The delegation, which was organised by the World Bank, was addressed by Bernard Agulhas of the PAAB and Patrick Maranya of SAICA.



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LEGAL – MEMBERSHIP

LIST IS CURRENT AS AT TIME OF GOING TO PRESS

INDIVIDUALS ADMITTED TO THE REGISTER OF THE BOARD

From 1 November 2005 to 31 January 2006

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BAM JOHAN	HUCQ BRANDON JAY	OSMAN ZAIDA
BOONZAAIER FRANS ALBERTUS	JACOBS PIERRE JOHAN	OWNHOUSE LYNDON BRADLEY
CAMPBELL MALCOLM NEIL	JANSEN VAN RENSBURG COLLEEN TRUDY	PILLAY THIRUVULUVEN
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FULLER ANDREW	MBILI CYNTHIA NTOMBENINGI	
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INDIVIDUALS RE-ADMITTED TO THE REGISTER OF THE BOARD

From 31 October 2005 to 31 January 2006

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DU PLESSIS PETRUS GERHARDUS	KOYANA SINDISIWE NTOMBENHLE	WELCH CHRISTO

INDIVIDUALS REMOVED FROM THE REGISTER OF THE BOARD

From 1 November 2005 to 31 January 2006

ABRAHAMS NISREEN (Resigned)	FINN JANYS ANN (Resigned)	PROIMOS ANTHONY GEORGE (Deceased)
ANDERSEN ROY CECIL (Resigned)	FISHER HYMAN (Deceased)	QUINN LIZANNE (Resigned)
ANDREWS KEITH STEPHEN (Resigned)	FISHER-HILL MALCOLM (Resigned)	RONNE NORMAN CLIVE (Resigned)
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BOROWITZ NACHUM (Resigned)	HAWKINS DAVID JOHN (Resigned)	STAVRIDIS MICHAEL JOHN (Resigned)
BOTHA KENNETH (Resigned)	JEWELL GREGORY BRIAN (Emigrated)	STEPHEN CHRISTOPHER RICHARD DICRAN (Resigned)
BOWDEN DONALD GEORGE (Resigned)	JOFFE PHILLIP RICHARD (Resigned)	STOCKDEN LESLIE GEORGE (Resigned)
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BURGER SCHALK WILLEM (Resigned)	KONIG ALFRED EDWARD (Resigned)	TRIEGAARDT THEO EKSTEEN (Resigned)
CHEMALY VICTOR JOSEPH (Resigned)	LAURENCE WALTER FRANCOIS (Resigned)	VAN DEVENTER SAREL (Resigned)
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DE JAGER NICO (Resigned)	NES RONALD (Resigned)	WEINER ZALMAN (Deceased)
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MANEO

PAAB NEWS

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Practice Reviewer

Lucretia van Buuren
Accounts clerk

Nick Rossen
Practice Reviewer

Sirus Buddan
PA to CEO

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PA to CEO

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Karusha Singh
Administrator: Auditing Standards

Phil Minnaar
Practice Reviewer

Pieter Cloete
Practice Reviewer

Riyadh Ally
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Ugandra Naidoo
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Kim Anderson – Administrator: Firm Reviews

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