

**MANUAL IN TERMS OF SECTION 14 OF THE
PROMOTION OF ACCESS TO INFORMATION ACT, 2000 (“the Act”)**

THE PUBLIC ACCOUNTANTS’ AND AUDITORS’ BOARD

1. STRUCTURE AND FUNCTIONS [Section 14(1)(a)]

The Public Accountants’ and Auditors’ Board (“PAAB”) is a statutory, regulatory body established in terms of the previous Public Accountants’ and Auditors’ Act 51 of 1951 and whose existence continues in terms of the Public Accountants’ and Auditors’ Act 80 of 1991 (“PAA Act”).

The PAAB comprises the following departments: Executive, Legal, Education and Training, Practice Review and Auditing Standards.

The objects of the PAAB, as set out in the preamble to Act 80 of 1991, are to register public accountants and auditors, to regulate the training of public accountants and auditors and to administer matters connected therewith. The task of the PAAB, as set out in its Mission Statement is to

- * provide the means and the regulatory framework for the education and training of adequate numbers of competent and disciplined accountants and auditors, to serve the needs of South Africa;
- * strive constantly towards the maintenance and improvement of standards of registered accountants and auditors;
- * protect and support registered accountants and auditors who carry out their duties competently, fearlessly and in good faith.

2. CONTACT PARTICULARS [section 14(1)(b)]

Maneo
7 Ernest Oppenheimer Avenue
Bruma
Johannesburg

P O Box 751595
Garden View
2047

Tel: (011) 622-8533

Fax: (011) 622-4029

e-mail: board@board.co.za

Website: www.paab.co.za

Information officer: Mr ACB O’Flaherty

Deputy information officers: Ms P J O’Connor, Ms A Vest Louw, Ms J Bailey and Ms K Lauf

We also have local representatives (but not information officers) at the following places:

Cape Town:

11th floor The Pinnacle
Cnr Strand & Burg Streets
Cape Town

P O Box 4484
Cape Town
8000

Tel: (021) 423-3938

Fax: (021) 423-3974

Bloemfontein:

62 McHardy Avenue
Brandwag
Bloemfontein

Tel: (051) 444-0096

P O Box 408
Bloemfontein
9300

Fax: (051) 444-0097

Westville:

20 Westville Road
Westville

Tel: (031) 267-1842

P O Box 1098
Westville
3630

Fax: (031) 267-1838

3. GUIDE IN TERMS OF SECTION 10 OF THE ACT [Section 14(1)(c)]

A guide on how to exercise the rights set out in this Act may be obtained from the Human Rights Commission, in all official languages. Queries should be directed to the Commission at:

Private Bag 2700
Houghton
2041

Telephone: (011) 484-8300

Fax: (011) 484-0582

website: www.sahrc.org.za

e-mail: paia@sahrc.org.za

4. FACILITATION OF A REQUEST FOR ACCESS TO INFORMATION, SUBJECTS ON WHICH THE PAAB HOLDS RECORDS AND THE CATEGORIES OF RECORDS HELD [Section 14(1)(d)]

Information which is not readily available as indicated in paragraph 5 of this manual, may be requested in accordance with the procedures prescribed in section 18 of the Act, on the prescribed form. Copies of the prescribed form (**Form A**) and a list of the **relevant charges** are available from the PAAB. They are also published in the Government Gazette and available from the Human Rights Commission.

Readers should note that the inclusion of any subject or category of records should not be taken as an indication that the records in question will be made available on request. In particular, there may be applicable grounds of refusal of such a request, as set out in the Act.

Executive:

| Subjects | Categories of information |
|--------------------------|--|
| Board and board meetings | Particulars of board members |
| | Agendas |
| | Attendance register |
| | Decisions taken |
| | Minutes of meetings |
| | Opinions obtained |
| | Correspondence, memoranda, submissions |

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| Committees of the board and committee Meetings | Particulars of committee members |
| | Agendas |
| | Attendance register |
| | Decisions taken |
| | Minutes of meetings |
| | Opinions obtained |
| | Correspondence, memoranda, submissions |
| Newsletters | Maneo quarterly newsletter |
| Website | Member search – how to search for RAAs and registered auditing firms |
| | Legal – PAA Act, Code of Professional Conduct, Disciplinary Rules, how to lodge a complaint |
| | Registration – how to register as an RAA, including application forms |
| | Education & Training – general information on how to become an RAA including examination details and regulations |
| | Practice review – details on various aspects of practice review |
| | Auditing Standards – auditing pronouncements, exposure drafts, calendar, terms of reference and details of current projects. |
| | News – various items of interest including press reports and copies of Maneo |
| | Contact details for the directorate - staff and local representatives |
| Manual of Information “Guidelines for Registered Accountants & Auditors” issued annually by the PAAB | PAA Act |
| | Recognition of programmes in the learning path to registration as an RAA |
| | Disciplinary Rules |
| | Code of Professional Conduct |
| | Practice review |
| | Auditing Standards |
| | Fees payable to the PAAB |
| General circulars | |
| Annual Reports | Members and secretariat of the PAAB |
| | Report of the chairman |
| | Statistics – RAAs, trainee accountants |
| | Reports by committee chairmen |
| | Audited annual financial statements |

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| Finances of the PAAB | Budgets |
| | Accounting records |
| | Management accounts |
| | Fixed asset register |
| | Bank account particulars |
| Administration | Insurance policies |
| | Title Deeds and lease agreements |
| | Tax status of PAAB, and returns |
| | Particulars of suppliers of various services rendered, contracts and licence agreements |
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| Library and archive material | Bound copies of various professional journals |
| | Theses and dissertations on accounting and auditing related subjects |
| | Files containing information on other professional accounting bodies |
| | Files containing information on legislation which might impact the PAAB or the profession |
| | Working files regarding amendments to the PAA Act, the Code of Professional Conduct and the Disciplinary Rules, over the years |
| | Miscellaneous photographs of people and places of relevance to the PAAB's history |
| | A slim volume being a history of the PAAB and published on its 50 th anniversary |
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| Human resources | Personal particulars of individual staff members, salaries and benefits payable, travel claims, disciplinary profile |
| | HR manual |
| | Pension Fund rules |

Legal (This includes membership)

| Subject | Categories of information |
|----------------|----------------------------------|
| Firms of RAAs | Partners and trainees |
| | Contact details |
| | Correspondence with and about |
| | Registration numbers |

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| Individual RAAs | Firms of which they are partners |
| | Contact details |
| | Registration numbers |
| | Applications for registration |
| | Correspondence with and about |
| | Billing information |
| Complaints against RAAs | Disciplinary file containing correspondence and documents referred to, transcripts of hearings where applicable |
| Requests for appointments of RAAs for various functions, usually in terms of Court Orders | File containing particulars of all requests for appointments of RAAs and correspondence relating thereto |
| Holding Out | Particulars of instances of persons apparently holding themselves out to be RAAs in contravention of section 14 of the PAA Act |
| Material Irregularities | Particulars of all material irregularities reported to the PAAB by RAAs in terms of section 20(5) of the PAA Act and correspondence relating thereto |

Education and Training

| Subject | Categories of information |
|---|---|
| Public Practice Examination (PPE) | Administration - venues and invigilators |
| | Candidates' Guide to PPE |
| | Candidate Application Form (retained for a maximum period of 6 months after publication of results) |
| | Comments received from providers of recognised programmes |
| | Candidates marked scripts (retained for a maximum period of 6 months after publication of results) |
| | Official statistics and press release |
| | Examination syllabus |
| | Candidates' results (pass/fail) |
| Recognition and monitoring of programmes that enable admission to the PPE | Recognised Academic Programme |
| | Recognised Core Assessment Programme |
| | Recognised Training Programme |
| | Recognised Education Programme |

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| Training Contracts | Discharged Training Contracts |
| | Active Training Contracts |
| | Billing information |
| Black Advancement Bridging Programme | General correspondence |
| | Details of presenters |
| | Terms of reference |
| | Minutes |
| | Administration – venues, travel, accommodation |
| Research – Education & Training | Open book assessment |
| | Revision of admission requirements to PPE |
| | FAESA – Future Accounting Education in South Africa |
| | SCIPU – Special Committee to Investigate Participation by Universities |

Practice Review

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| Individual RAAs | Practice review dates |
| | Practice review results |
| | Re-review reports |
| | Non attest affidavits |
| | Billing information |
| | |
| Workshops on practice review and auditing standards | Handouts and slides |

Auditing Standards

| Subject | Categories of information |
|-----------------------|--|
| Pronouncements issued | Statements of South African Auditing Standards |
| | South African Auditing Practice Statements |
| | Exposure drafts issued for comment by the Auditing Standards Committee |
| | Comment letters received from the public |
| | Comment letters submitted to IFAC on IAASB exposure drafts |

5. CATEGORIES OF RECORDS: AUTOMATIC DISCLOSURE IN TERMS OF SECTION 15 OF THE ACT.

Although this section of the Act does not in fact apply to the PAAB, as a ‘section (b)(ii)’ public body, we nevertheless list the following categories of information which are automatically available from the PAAB, without a person having to request access in terms of the Act:

Executive

| Information | Cost |
|--|----------------|
| Manual of Information | R70 |
| Maneo newsletter | Free of charge |
| Annual reports | Free of charge |
| The history of the PAAB 1951 – 2001 (book) | R50 |

Legal

| Information | Cost |
|-------------------------------------|----------------|
| Membership registers (extract from) | Free of charge |
| Firm register (extract from) | Free of charge |
| List of RAAs (“the Blue Book”) | R100 |
| Letters of good standing | Free of charge |

Education and Training

| Information | Cost |
|--|----------------|
| Career guidance information | free of charge |
| Letter of confirmation of completion of Training Contract | free of charge |
| Letter of confirmation of completion of examination requirement | free of charge |
| Certified copy of discharged Training Contract | R75 |
| Recognition Model (Book) | R100 |
| Candidates Guide to PPE | free of charge |
| Previous years’ examination papers (up to 2001) excl. suggested solutions | R20 per paper |
| Examination question paper, suggested solution and examiners’ comments: Booklet as of 2002 PPE | R100 |
| Certificates of completion of education and training requirements | R150 |
| Syllabus for examinations | free of charge |

Auditing Standards

| Information | Cost |
|--|----------------|
| Auditing Standards and practice statements | free of charge |
| Exposure drafts | free of charge |

6. DESCRIPTION OF SERVICES AVAILABLE TO MEMBERS OF THE PUBLIC AND HOW TO GAIN ACCESS TO THESE [section 14(1)(f)]

The following services are available to the public from the PAAB

Executive

- ❖ Assistance to members of the public on how to obtain various publications of the Board (ie the Annual Report, Manual of Information, Maneo newsletters, the Blue Book and the History of the Board book).

manner of access

Requests can be addressed in writing with the relevant payment attached, or obtained directly at the offices of the PAAB or by access to our website. The Manual of Information can also be obtained from our local representatives in Cape Town, Westville and Bloemfontein.

Legal

- ❖ Assistance to members of the public with enquiries of a general nature regarding the conduct of an RAA, the PAAB's Code of Conduct and Disciplinary Rules, and how to lodge a complaint.

manner of access

Enquiries can be addressed in person by appointment, by telephone or in writing, or by access to our website.

- ❖ Assistance to members of the public with enquiries of a general nature regarding the registration status of RAAs and firms of RAAs.

manner of access

Enquiries can be addressed in person by appointment, by telephone or in writing or by access to our website

- ❖ The investigation and prosecution of complaints of improper conduct by RAAs.

manner of access

Any member of the public, an association or an organisation may lodge a complaint against an RAA if they feel that the RAA is guilty of improper conduct. This must be by way of original affidavit

Education and Training

- ❖ Assistance to members of the public with enquiries regarding education, training and examination requirements for registration as an RAA.

manner of access

Enquiries may be addressed telephonically or in writing, or by access to our web site. If requested, a document setting out the relevant requirements may be obtained from our offices.

- ❖ Assistance to prospective candidates regarding admission requirements and procedures regarding how to enter for an examination.

manner of access

Enquiries may be addressed telephonically or in writing, or by access to our web site. If requested, a document setting out the relevant requirements may be obtained from our offices.

The registrations for the Public Practice Examination (PPE) open on 1 July of every year. Application forms are available from all accredited universities and firms and are also posted onto the PAAB's website. Candidates receive an examination guide when registration has been confirmed. The examination guide contains the prescribed examination regulations, examination syllabus as well as guidance on

examination technique. The PPE is conducted annually, usually in November. Results are usually released towards the end of February of the following year.

- ❖ How to obtain examination results.

manner of access

Information regarding whether or not a particular candidate passed or failed the most recent examination conducted by the PAAB may be obtained from our offices.

The PAAB releases the examination results every February. These exam results are distributed to providers of recognised education, training and academic programmes and are also available on the notice board at our offices in Bruma as well as from our web-site. In addition, an IVR system is available with VODACOM for candidates to obtain their results. The telephone number is 082 230 3200. To access results, candidates must key in their unique examination index number and follow the verbal prompts.

- ❖ How to obtain previous years' examination paper.

manner of access

Members of the public can contact the PAAB offices and request a copy of previous examination papers for their use, a cost is charged. Payment must be received before the information is dispatched.

- ❖ How to obtain label list of candidates.

manner of access

Members of the public can contact the PAAB offices and request a label list of candidates that wrote the most recent Public Practice Examination, at a cost charged. Payment must be received before the information is dispatched.

- ❖ How to obtain a certificate of completion of education and training requirements.

manner of access

The PAAB has a standard application form that is available at our offices as well as on our web-site. After receipt of the application form and the required fee, a certificate is processed and mailed by a secure mode of dispatch. Applicants should allow at least 3 months for processing and delivery.

- ❖ How to obtain a confirmation of completion of a Training Contract.

manner of access

Members of the public may make a written request giving full particulars of the trainee. The information on our records is verified and a standard confirmation letter is issued, at no charge.

- ❖ How to obtain a confirmation of completion of the examination requirements.

manner of access

Members of the public may make a written request giving full particulars of the trainee. The information on our records is verified and a standard confirmation letter is issued, at no charge.

- ❖ How to obtain a certified copy of a discharged Training Contract.

manner of access

Members of the public may make a written request giving full particulars the trainee. A certified copy of the Training Contract will be made and forwarded to the member of public, at a cost charged.

- ❖ How to obtain a copy of the Book the “Recognition Model”.

manner of access

Requests can be made directly to our offices and the publication is available immediately, at a cost charged. Payment must be received before the publication is dispatched.

Auditing Standards

- ❖ Assistance to members of the public with enquiries of a general nature regarding auditing standards

manner of access

Enquiries can be addressed in person by appointment, by telephone or in writing, or by access to our website.

7. PARTICIPATION IN THE FORMULATION OF POLICY/EXERCISE OF POWERS/PERFORMANCE OF DUTIES [Section 14(1)(g)]

The PAAB determines policy and exercises the powers afforded to it by the PAA Act and is assisted in these duties by various committees. Decisions are carried out by a permanent directorate.

8. DESCRIPTION OF REMEDIES AVAILABLE IN RESPECT OF AN ACT OR A FAILURE TO ACT BY THE PAAB [Section 14(1)(h)]

The remedies are by way of an application to Court brought in terms of sections 78 and 79 of the Act.