



MANEO

ISSUE 35 • JUNE 2003

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

REPORT FROM THE CHIEF EXECUTIVE OFFICER

All practitioners should have received a copy of the 2003 version of the Manual of Information. I would like to draw your attention to Section 4, *the Code of Professional Conduct*, and specifically to the pre-ambles to the Code.

The SAICA Code, that became effective from January 2003, is consistent in all material respects with the Code of Ethics for Professional Accountants issued by the International Federation of Accountants (IFAC). The pre-ambles to the PAAB Code explain fully the reasons why PAAB has not revised its own Code at this time.

Post Enron, the subject of auditor independence has become a burning issue and all practitioners should carefully consider their position in respect of both existing clients and any prospective new clients. The essence of independence is both independence of mind and appearance and the practitioner should be certain that this can be demonstrated and defended.

The SAICA Code provides useful guidance on identifying the possible threats to independence, being those of self-review, advocacy, familiarity and intimidation and where threats are iden-



tified, some suggested possible safeguards that may be applied to overcome them.

I would like to emphasize the note of caution expressed in the pre-ambles to the PAAB Code concerning a prac-

itioner accepting or continuing to carry-out audit and other assurance assignments where reliance is being placed on the application of any safeguards to reduce threats to independence to an acceptable level.

The practitioner should be certain that any safeguards put in place to overcome fundamental threats to independence are both demonstrable and defensible.

Practitioners should be very conscious of the prevailing public perception that our audit services in the public interest are fundamentally flawed due to a lack of independence. ■

– **CLAUDE O'FLAHERTY**
Chief Executive Officer

The ultimate measure of professionalism is not where you stand in moments of comfort, but where you stand in times of challenge and controversy.

MARTIN LUTHER KING
(PARAPHRASED)

I cannot but think that the whole prestige of the profession would be raised and an enviable, and unique position created if the public generally came to realise that the profession of auditing is one carried out by persons entirely independent; persons concerned only with the rendering of a professional service to those who require it.

EXTRACT FROM *AUDITING PRINCIPLES AND STANDARDS* BY W.B. DANKS.

THE SOUTH AFRICAN ACCOUNTANT: MARCH 1962.



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AUDITING STANDARDS

AUDITING STANDARDS COMMITTEE (ASC)

The following IFAC exposure drafts have been issued for comment in South Africa:

- Assurance Engagements, and
- The Special Considerations in the Audit of Small Entities.

Comments should be dispatched so as to be received by no later than **20 June 2003**.

The Assurance Engagements exposure draft includes a proposed International Framework for Assurance Engagements and a proposed International Standard on Assurance Engagements (ISAE) 2000, *Assurance Engagements on Subject Matters Other Than Historical Financial Information*, which will replace ISAE 100, *Assurance Engagements*, once finalised.

The proposed Framework defines and



describes the elements of an assurance engagement and identifies those engagements to which International Standards on Auditing and ISAEs apply.

The proposed ISAE provides guidance to practitioners for the performance of assurance engagements on subject matters other than historical financial information, which are covered by

ISAs, where no specific ISAE(s) exists.

International Auditing Practice Statement (IAPS) 1005, *The Special Considerations in the Audit of Small Entities*, has been revised to take account of ISAs issued since March 1999.

The International Auditing and Assurance Standards Board (IAASB) has agreed that for revised and new ISAs issued subsequent to March 2003, whenever necessary, considerations in the audit of small entities will be included in the body of those ISAs. IAPS 1005 will therefore be eliminated over time.

PRONOUNCEMENTS ISSUED BY SAICA

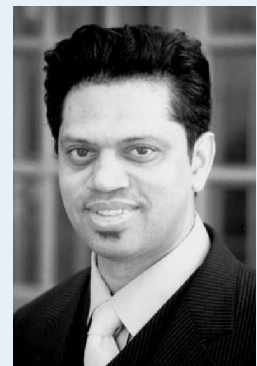
The Audit Guide on Retirement Funds prepared by the Pension and Provident Fund Project Group of SAICA was issued in May 2003 and is available

STAFF NEWS

The PAAB is pleased to announce that Cindy Jonker was appointed as Professional Assistant: Auditing Standards with effect from 1 March 2003. Cindy has recently completed her training contract with Ernst & Young, Johannesburg. Cindy will be responsible for assisting in the development of local auditing pronouncements.

The PAAB is sad to bid farewell to Karen Lauf who has accepted a position with Deloitte Touche Tohmatsu in Melbourne. We are, however, pleased to announce that Bernard Agulhas has accepted the appointment as Director: Auditing Standards with effect from 1 June 2003 and will be working with Karen for the month of June in order to take over Karen's responsibilities.

Bernard has significant exposure to auditing standards having been a Project Director: Technical at SAICA from 1 July 2001 to 31 May 2003, prior to which he was a Centre Manager:



Research and Development (Technical Support Services) at the Office of the Auditor General from May 1998 to June 2001.

We wish both Cindy and Bernard a long and happy stay with the PAAB.

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AUDITING STANDARDS

on the SAICA web site. The guide replaces the Audit and Accounting Guide on Pension Funds issued by SAICA in June 1995.

INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD (IAASB)

The IAASB met in Melbourne from 17-21 March 2003 when it approved for issue the following pronouncements:

- IAPS 1014, *Reporting By Auditors on Compliance with International Financial Reporting Standards*,
- an exposure draft on Assurance Engagements including a proposed International Framework for Assurance Engagements, and a proposed International Standard on Assurance Engagements (ISAE) 2000, *Assurance Engagements on Subject Matters Other Than Historical Financial Information*, and
- an exposure draft of proposed amendments to IAPS 1005, *The Special Considerations in the Audit of Small Entities*.

At this meeting the IAASB also considered the progress of task forces working on the following proposed pronouncements:

- ISA 220, *Quality Control for Audit Engagements*, and ISQC 1, *Quality Control for Audit, Assurance and Related Services Practices*. It was agreed that an exposure draft of the proposed pronouncements would be submitted for approval at the May 2003 meeting.
- A proposed ISA on Review of Interim Financial Information. (This

proposed ISA covers reviews of condensed annual financial statements or financial statements covering less than a full year while ISA 910 covers reviews of comprehensive annual financial statements).

- A revision of ISA 700, *The Auditor's Report on Financial Statements*. The IAASB agreed to split ISA 700 into two separate standards; one standard will deal with unqualified reports and the other with modified reports.
- A revision of ISA 300 which will deal with planning and supervision.
- A revision of ISA 240 which will deal with fraud only. The IAASB agreed that the guidance currently contained in ISA 240 on error would be incorporated into other ISAs.

OPENING OF MEETINGS TO THE PUBLIC

At its most recent meeting the Auditing Standards Board (ASB) approved rules for the conduct of open meetings following the Public Accountants' and Auditors' Board approval of the ASB proposal to open its meetings to the public.

These rules of conduct will be posted to the PAAB website and members of the public will in future have the opportunity to register for and attend meetings of the ASB. Agenda papers for those parts of the ASB meetings which are open to the public will be placed on the PAAB website in advance of meetings.

MONEY LAUNDERING

The PAAB has, with substantial assistance from Louis de Koker, Director:

Centre for the Study of Economic Crime at the Rand Afrikaans University, developed a guide on Money Laundering Compliance. The guide will be e-mailed to all members and made available on the PAAB website.

Members who do not have access to e-mail or internet facilities and who would like a copy of the guide mailed to them at a cost of R12, for copying and postage, should contact Cherise Bertasso.

From 30 June 2003 accountable institutions will have to comply with the following administrative money laundering control duties which require them to:

- identify all new clients, by obtaining prescribed information, and verify the correctness of certain information,
- keep record of prescribed details of clients and their transactions,
- write and implement internal rules relating to money laundering control,
- appoint an officer who is responsible to ensure compliance by the institution and its employees, and
- train their employees to enable them to comply with their money laundering control obligations.

The legislation surrounding money laundering is complex and penalties for non-compliance are high. Members are therefore strongly encouraged to acquaint themselves with their responsibilities thereunder.

The PAAB guide will assist accountants and auditors in discharging their responsibilities under the money laundering legislation as it:

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- outlines the concept of money laundering and the international and South African framework for money laundering control,
- focuses on compliance of accountants and auditors, setting out the obligations of those who are:
 - carrying on business or are employed by a business but who are not classified as accountable institutions, and
 - classified as accountable institutions,
- highlights the supervisory role of the Public Accountants' and Auditors' Board, and
- addresses the responsibilities of registered accountants and auditors when conducting an audit.

The PAAB, as a regulator and supervisory body in terms of the Financial Intelligence Centre Act, will be host-

ing practical, interactive workshops in July 2003.

The workshops will be focused on the impact of the money laundering legislation on Registered Accountants and Auditors and the PAAB's role as a supervisory body.

Details regarding these workshops will be posted to our website soon. ■

– KAREN LAUF

EDUCATION AND TRAINING

NOVEMBER 2003 PUBLIC PRACTICE EXAMINATION

1. EXAMINATION DETAILS

DATE: Friday, 21 November 2003

TIME: 08:00 to 13:00

The admission requirements to the PPE are as follows:

Successful completion of -

- **A RECOGNISED ACADEMIC PROGRAMME.**
The only academic programme currently recognised by the PAAB is the Certificate in the Theory of Accounting (CTA) or equivalent offered by providers accredited by the South African Institute of Chartered Accountants (SAICA);
- **A RECOGNISED CORE ASSESSMENT PROGRAMME.**
The only core assessment programme that currently meets the recognition standards of the



PAAB is Part I of the Qualifying Examination of SAICA;

- **A RECOGNISED TRAINING PROGRAMME**
that is registered with the Board at least 18 months prior to the first day of the month in which the examination is to be conducted in a specific year. The only training

programme currently recognised by the PAAB are the training contracts in public practice administered by SAICA and registered with the PAAB; and

- **A RECOGNISED EDUCATION PROGRAMME.**

The only education programme that currently meets the recognition standards of the PAAB is the auditing specialism course accredited by SAICA. This education programme will remain valid for admission purposes for a period of five calendar years, commencing after the calendar year in which the education programme was completed.

2. IMPORTANT DATES

The closing date for registration by candidates is Friday, 26 September

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EDUCATION AND TRAINING

2003. SAICA will submit the results of the specialist course in respect of each provider to the PAAB by no later than Monday, 20 October 2003. Those applicants who have already registered to write the examination, but who fail to complete the specialist course successfully, will be notified in writing and their admission fee will be refunded to them.

Late applications accompanied by the required late application fee will be accepted up to Friday, 7 November 2003. Under no circumstances whatsoever will any application be accepted by the PAAB after that date.

3. EXAMINABLE EXPOSURE DRAFTS AND PRONOUNCEMENTS

The cut-off date for study purposes is 28 February 2003. As all exposure drafts are now based on International ED's and as such, may be subject to substantial change, these should **not** be studied.

3.1 AUDIT PRONOUNCEMENTS

All audit pronouncements issued or approved for issue up to 28 February 2002 are examinable. With respect to audit pronouncements issued or approved for issue from 1 March 2002 to 28 February 2003, the following are / are not examinable:

3.1.1 Statements of South African Auditing Standards (SAAS)

Standards	Title	Date issued	PPE 2003
SAAS 502	Enquiries regarding litigation and claims	Dec 2002	Examinable
SAAS 545	Auditing fair value measurements and disclosures	Dec 2002	Examinable

3.1.2 South African Auditing Practice Statements (SAAPS)

Standards	Title	Date issued	PPE 2003
SAAPS 1004	The relationship between banking supervisors and bank's external auditors	Dec 2002	Not examinable
SAAPS 1006	Audits of the financial statements of banks	Dec 2002	Not examinable
SAAPS 1013	Electronic commerce – effect on the audit of financial statements	July 2002	Examinable

3.2 ACCOUNTING PRONOUNCEMENTS

All accounting pronouncements issued up to 28 February 2002 are examinable. With respect to accounting pronouncements issued or approved for issue from 1 March 2002 to 28 February 2003, the following are / are not examinable:

3.2.1 Statements of Generally Accepted Accounting Practice

Standards	Title	Date issued	PPE 2003
AC 116	Employee benefits	Sept 2002	Examinable
AC 133	Financial Instruments: recognition and measurement (revised)	Sept 2002	Examinable
AC 432	Intangible assets	Sept 2002	Examinable

Circulars	Title	Date issued	PPE 2003
7/2002	Headline earnings (previously AC 306)	Dec 2002	Examinable

3.2.2 Interpretations

With respect to the interpretations issued or approved for issue from 1 March 2002 to 28 February 2003, the following are / are not examinable:

Standards	Title	Date issued	PPE 2003
AC 427	Evaluating the substance of a transaction involving the legal form of a lease	Apr 2002	Examinable
AC 428	Business combinations date of exchange and fair value of equity instruments	Apr 2002	Examinable
AC 429	Disclosure – service concession arrangements	Apr 2002	Examinable
AC 430	Reporting currency – translation of measurement currency to presentation currency	Apr 2002	Examinable
AC 431	Revenue – barter transactions involving advertising services	Apr 2002	Examinable
AC 433	Consolidation and equity method - potential voting rights and allocation of ownership interests	Apr 2002	Examinable

– ANGELA VEST LOUW



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PRACTICE REVIEW

Erhardt Bahlmann joined us on 1 April 2003 as a Practice Reviewer. We welcome him and wish him many happy years as a reviewer. Erhardt has experience both in public practice and as a financial manager. He has also worked on secondment in Canada and the USA.

REVIEW FINDINGS

In order to identify the critical areas of non-compliance with the auditing standards, the Practice Review Department undertook an analysis of the findings in respect of the review reports considered at the last eight Practice Review Committee meetings. The analysis in order of incidence from most common finding to least common finding is:

1. Planning risk identification

- Planning risk identification is not documented.
- Planning risk documentation does not address all material account balances and classes of transactions.
- Planning risk documentation is not at the assertion level.
- The extent of testing documented in the fieldwork phase does not correlate to the documented planning risk.

2. Income statement verification

- Completeness of income testing is not documented.
- Validity of expense testing is not documented.
- Documentation on completeness of income is not from the originating point of the transaction.



- Consideration of the entire income statement period when selecting samples for transaction verification is not documented.

3. Fixed asset verification

- Fixed asset verification is not documented.
- Verification of ownership is not documented.
- Assessment of the carrying value is not documented.

4. Accounts payable verification

- Accounts payable verification is not documented.
- Verification of provisions is insufficiently documented.

5. Investment verification

- Investment verification is not documented.
- Assessment of the carrying value is not documented.

6. Accounts receivable verification

- Accounts receivable verification is not documented.

- Verification of the doubtful debt provision is insufficiently documented.

7. Inventory valuation verification

- Valuation verification of inventory is not documented.
- Consideration of all inventory categories when selecting the sample for verification is not documented.
- Verification of the obsolescence provision is insufficiently documented.
- Resolution of the differences in pricing tests is not documented.

8. Going concern considerations

- Going concern considerations are not documented.
- Further audit evidence obtained to either confirm or dispel existing going concern uncertainty is not documented.

9. Analytical review

- Corroboration of the explanations obtained on fluctuations is not documented.
- Verification of the base used for predictions is not documented.

10. Subsequent event considerations

- Subsequent event considerations are not documented.
- Procedures performed to arrive at the conclusion on subsequent events are not documented.

11. Intangible asset verification

- Intangible asset verification is not documented.

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- Verification of ownership is not documented.
- Assessment of the carrying value is not documented.

12. Audit report qualifications

- Support for the qualification is not documented.
- Reasonable alternative procedures performed when there is a scope limitation are not documented.

13. Inventory quantity verification

- Quantity verification of inventory is not documented.
- Consideration of all locations and inventory categories when selecting the sample for verification is not documented.
- Linking of the observation test counts to the final inventory listing is not documented.
- Resolution of the differences in quantity tests is not documented.

14. Long-term loan verification

- Long-term loan verification is

not documented.

- Third party confirmations of balances are not documented.

15. Bank and cash verification

- Bank and cash verification is not documented.
- Material reconciling item verification is not documented.

16. Evaluation of unadjusted differences

- Consideration of consolidated unadjusted differences is not documented.
- Consideration of unadjusted differences brought forward from previous periods is not documented.
- Inappropriate conclusions are documented when the consolidated unadjusted differences exceed materiality.

17. Tests of controls

- Testing of the controls relied upon is not documented.
- Testing throughout the intended period of reliance on the con-

trols is not documented.

- Documentation incorrectly reflects that control testing eliminates the need for substantive testing.

Some observations from this analysis are:

It remains a concern that many auditors continue to adopt the so-called “balance sheet approach”. Completeness of income and validity of expenses is either not addressed or is inconclusively addressed in the working papers. The audit opinion covers the financial statements, which includes both the balance sheet and income statement.

It is also concerning that many auditors still do not evidence in their working papers that the audit has been planned and performed in a manner which addresses the risks. This process is key to the performance of an effective and efficient audit. ■

– JILLIAN BAILEY

PRACTICE REVIEW – 3 HOUR INTERACTIVE DISCUSSION GROUPS

SUBJECT MATTER

- Risk based auditing with particular emphasis on the owner-managed business.
- Quality control procedures to reduce risk in your practice.
- Understanding the practice review process and criteria.

PARTICIPANTS

- 12 – 20 persons.
- Individual firms/groups of firms/small practitioner forums.

TARGET AUDIENCE

Partners and audit staff.

COST

R320 plus VAT per participant.

CONTACT

ELAINE BELJON

Tel: (011) 622-8533

Fax: (011) 622-7334



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LEGAL

QUARTERLY REPORT FROM THE DIRECTOR: LEGAL

for the period 1 January 2003 to 31 March 2003

INVESTIGATION COMMITTEE

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

- One case was withdrawn by the complainant.
- Five cases in terms of Disciplinary Rule 3.9.1 (the accused having given a reasonable explanation for the conduct).
- One case in terms of Disciplinary Rule 3.9.2 (the conduct complained of not constituting unprofessional conduct).
- One case in terms of Disciplinary Rule 3.9.3 (there being no reasonable prospect of proving the accused guilty).
- Five practitioners were cautioned; three matters related to income tax (late or non-remittance of tax returns); one related to the rendering of an account to a joint client without consulting the co-auditor; and one related to a trainee accountant.
- Four practitioners were fined. All had pleaded guilty, and were found guilty. The matters were as follows:
 - one related to certain questionable share transactions. (R20 000 suspended on conditions)
 - one related to the administration of a deceased estate (R3 000)
 - two related to practice review (1st cycle second review – R15 000 suspended on conditions; 2nd cycle third review – R15 000 with



a further R15 000 suspended on conditions).

DISCIPLINARY COMMITTEE

The Disciplinary Committee did not meet during this period to hear cases. We did, however, convene a workshop of the whole committee (hearings are held by a panel of people drawn from the committee), including the new panel of legal chairmen (see Maneo Issue 30, March 2002 and Issue 32, September 2002), people frequently retained by the PAAB to act as pro forma complainant, as well as representatives from SAICA, to discuss the practical issues arising out of the implementation of the Myburgh recommendations, and methods in which the disciplinary process can be improved, generally.

PROMOTION OF ACCESS TO INFORMATION ACT

We ran a highly successful series of seminar/workshops on this legislation

in Cape Town, Durban and Johannesburg. These were practical and industry-specific, as we believe that it is important to provide education which is immediately relevant and useful to our RAAs. The comment was extremely positive and RAAs appreciated seeing a more friendly side of the Legal Department! Unfortunately it is simply not possible to take the seminar to all centres. People in other centres are welcome to contact our main presenter, Michael Silber, directly to arrange a presentation. This is the most cost effective way we could think of to bring this important presentation to as many RAAs as possible. He can be contacted at Deloitte & Touche, tel. (011) 806-5906.

Alternatively, comprehensive course material is also available, free of charge, for people who were unable to attend. This is on our web site www.paab.co.za, under the "LEGAL" button. The material comprises the full Act, the most important Regulations promulgated thereunder, course notes, and a template manual for your firm (which you can adapt for clients). We will also keep RAAs abreast of developments in this legislation – particularly regarding the publishing requirements for the manual, via the website.

For people who do not have internet access we are happy to post the material to you at a cost of R95 to cover copying and postage charges. We will include the template manual on a stiffy disc.

We did indicate during the workshops

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that the Department of Justice was considering abolishing the requirement for publication of the Manuals in the Government Gazette. To this end, on the 9th June 2003 draft amendment regulations were published. The final regulations have not yet been published and, while we are fairly certain that the publication requirement will fall away, we are uncertain as to when this will occur. Practitioners are welcome to monitor our website for updates in this regard or to monitor the Human Rights Commission's website directly www.sahrc.org.za, or the Department of Justice's website www.doj.gov.za.

FINANCIAL INTELLIGENCE CENTRE ("ANTI MONEY LAUNDERING") ACT

This legislation too will have a

significant impact on RAAs. Although SAICA will be running a general seminar on this legislation, aimed at all CAs, we believe that it is imperative to provide practical and industry-specific education on this legislation as well. To this end the Auditing Standards Department has published an outstanding guide for RAAs, more information about which in Karen Lauf's column. In addition, we feel that the lecture/interactive workshop (together with practical documentation to assist RAAs in implementing the legislation) format, which we used for the Access to Information Act seminar, will work well here too. We will keep you informed of dates and venues and look forward to a substantial response.

REVIEWS

In Issue 29 (December 2001) I men-

tioned that a practitioner who was heard on 6 August 2001, had indicated that he intended to take the Disciplinary Committee's finding on review. The Application for review was heard in the High Court, Pietermaritzburg, on 24 February 2003 and I am pleased to state that the Application was dismissed with costs.

In Issue 30 (March 2002) I mentioned another matter which was taken on review. The review Application was heard in the High Court Johannesburg on 6 March 2003 and was dismissed with costs. The practitioner then applied for leave to take that judgment on appeal – that Application was also dismissed with costs, on 18 May 2003. The practitioner has now indicated that he intends to petition the Chief Justice for leave to appeal. ■

– JANE O'CONNOR

INDIVIDUALS ADMITTED TO THE REGISTER OF THE BOARD

From 1 February 2003 to 30 April 2003

Barnard Magdel
Bayne Grant Irvine
Beelders Wayne Gareth
Brown Desmond Stanley
Burger Schalk Willem
Caldwell Colin Sidney
Campbell Donald Andrew
Chaplog Bryan Shuan
Chetty Jenny Faith
Coetzee Francois
Davids Brendan Arn
Davidson Nevin Peter
De Castro Terezinha Fatima Teixeira
De Villiers Marilise
De Villiers Robert Murray
Drotsky Rene
Du Plessis Petrus Gerhardus
Eloff Johannes Jacobus
Fontanot Paul Don
Gamliel Ilan Zvi
Gouws Schalk Willem
Greyling Abraham Carel
Holmes Andre Mark
Hulme Zahn

Huysamen Jakobus Abraham
Jacobs Mark Vernon
Kaufman Jan Christopher
Kempen Janita
Kretzschmar Andre Charl
Lambat Anas Ahmed
Leach Abraham Hermanus
Majova Lindelwa Yvonne
Mainganya Mark Pakamile
Makhubu Ephraim Siphon
Malan Mark
Maritz Pieter Willem
Matsho Lecton Arthur
Medupe Nondumiso
Meinie-Anderson Natasha Irene
Mentz Hendrik
Molefe Dineo
Mundell Allan
Muntingh Sharon Jennifer
Naidoo Myhandra Ramana
Newton Hayley Anne
Ngoma Sibongiseni Simangele
Olwagen Lynette
Pete Marco

Pienaar Mario Morne
Posthumus Mariska
Potgieter Morne
Rademan Yvette Stephanie
Saunders Don Luthando
Sayers John Meyrick William
Schreuder Albert Hugo Nelmapius
Schreurs Harm Klaas
Schulze Michael John
Smit Estelle
Sonpra Ziyad
Stevens Nicol Susan
Stewart Robin Catesby
Steyn Johannes Cornelius
Stoltz Deon
Swanepoel Francois Ters
Swanepoel Herman
Van Den Barselaar Meredith
Van Der Linde Leendert Scholtz
Van Der Merwe Maria Elizabeth
Van Nieuwenhuizen Merise
Van Straaten Donovan Steve
Van Zyl Pieter Hendrik
Vollrath Linda Irene

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INDIVIDUALS RE-ADMITTED TO THE REGISTER OF THE BOARD

From 1 February 2003 to 30 April 2003

Barnes *Claude Stanley*
Den Boer *Paulus*
Lotz *Frederick Nicolaas*

Maddock *Grant William*
Mook *Johan*
Moore *Renn Gordon*

Nel *Stephanus Hermanus*
Pietersen *Johan Anton*
Welthagen *Raymond*

INDIVIDUALS REMOVED FROM THE REGISTER OF THE BOARD

From 1 February 2003 to 30 April 2003

Abrahams *Douglas Ian (emigrated)*
Adams *Anthony Henry (lapsed)*
Andrews *Anneke (lapsed)*
Baillie *William David*
Barr *Alan Dax (resigned)*
Bartels *Christina (resigned)*
Bashir *Zaheeda (lapsed)*
Bergh *Joseph Johannes De Bruyn (lapsed)*
Berkenbosch *Rhona (lapsed)*
Bezuidenhout *Joseph Henry (lapsed)*
Booi *Mveleli (lapsed)*
Borgstrom *Noel John (resigned)*
Botha *Johann Phillipus Jacobus (lapsed)*
Botha *Philip Rudolph (lapsed)*
Botha *Johan Christiaan (lapsed)*
Bouwer *Cornelius Frederik (lapsed)*
Brink *George Adriaan (lapsed)*
Brits *Jan Dirk Johannes (lapsed)*
Broodryk *Hendrik Pieter Cornelius (resigned)*
Brown *Warren (lapsed)*
Bulder *Dirk Robert (lapsed)*
Bywater *Ronald David (resigned)*
Caldo *Susan Molly (resigned)*
Clinton *Bradley Arthur (lapsed)*
Coetzee *Annemart (lapsed)*
De Leeuw *Daniel Bartholomeus (resigned)*
De Swardt *Louis Stephanus (lapsed)*
Desilla *Nicholas John (resigned)*
De Villiers *Pieter Abraham (resigned)*
Devchand *Prakashbaboo (lapsed)*
Dobberstein *Peter Karl (lapsed)*
Dottrigde *Julian Guy William (resigned)*
Duff *David Malcolm (emigrated)*
Du Plessis *Nicolaas (lapsed)*
Du Toit *Jacobus de la Rey (lapsed)*
Duff *Grant William (lapsed)*

Duke *Stewart Thomas (lapsed)*
Dunn *Mark David (lapsed)*
Duvenhage *Jako (lapsed)*
Eicker *Barend Stephanus (lapsed)*
Ernstzen *John Desmond (resigned)*
Esrock *Bruce Alexander (lapsed)*
Fakir *Abdul Waheed (lapsed)*
Farber *Richard (resigned)*
Fernandez *Ivan Gregory Carlos (deceased)*
Fine *Leonard Henry (lapsed)*
Fitzmaurice *Vincent (lapsed)*
Fletcher *Ian Vernon (resigned)*
Foreman *Sydney (deceased)*
Fourie *Pierre (lapsed)*
Fuls *Kurt Jan (lapsed)*
Georgiou *James Raymond (emigrated)*
Gerber *Marthinus Cornelius (lapsed)*
Gibbon *Carolyn Ann (resigned)*
Glyn *Patrick St George (resigned)*
Gouws *Abraham Johannes (resigned)*
Govind *Anil Bhoola (lapsed)*
Gradwell *Roy Anthony (lapsed)*
Grater *Vivian Victo (resigned)*
Greyling *Andries Jacobus Ferdinandus (lapsed)*
Haasbroek *Pieter Gerbrand (lapsed)*
Harkhu *Mahendra Harilal (lapsed)*
Hattingh *Willem Johannes (resigned)*
Hayward *Anton (lapsed)*
Hayward *Petrus Paulus Albertus (lapsed)*
Hedding *Alan William (lapsed)*
Heffer *Robert James (resigned)*
Heppes *David Wayne (lapsed)*
Holloway *Anthony Charles (lapsed)*
Hooper *Alan William (resigned)*
Horn *Antony Richard (lapsed)*
Hugo *Hendrik Johannes (resigned)*
Human *Jacobus Nicolaas (lapsed)*
Husselmann *Mathys (lapsed)*

Jack *Vuyo (lapsed)*
Jacobson *Cyril John (lapsed)*
Jacot-Guillarmod *Edouard Jean (resigned)*
Janse Van Rensburg *Pieter Georg (lapsed)*
Jansen *Willem Frederik (resigned)*
Jonker *Toinette (lapsed)*
Jordaan *Ansa Catharina (lapsed)*
Jordaan *Gert Johannes Daniel (lapsed)*
Kailasanathan *Amutha (lapsed)*
Kaplan *Stanley Walter (resigned)*
Kier *Alexander (lapsed)*
Killick *Stephen John (lapsed)*
Killick *Stephen (lapsed)*
King *Sean Barton (resigned)*
Knight *Russell Delville Stuart (resigned)*
Kotze *Jacobus Adriaan Albertus (lapsed)*
Krige *Wilhelm Adolf (lapsed)*
Kruger *Louw (lapsed)*
Kruger *David Stanley (lapsed)*
Kruger *Louis Johannes (lapsed)*
Lacob *Cecil (deceased)*
Ladopoulos *Danielle (lapsed)*
Leibovitz *Norman Allen (lapsed)*
Le Roux *Gerhard Stephanus (resigned)*
Levinthal *Isaac Barney (resigned)*
Lewis *Grant Emery (lapsed)*
Liebenberg *Johannes Stephanus (resigned)*
Lindeque *Malcolm Noel (lapsed)*
Liston *Keith Anthony (lapsed)*
Loubser *Frederik Hendrik (lapsed)*
Luhembe *Mbombo Evelyn (lapsed)*
Lund *Tony Alan (lapsed)*
Lungoomiah *Raj (resigned)*
Macey *John Russell (lapsed)*
Mackenzie *Ian George Duncan (resigned)*
MacKinnon-Little *Richard (lapsed)*
Mahlangu *Bulelani Jacob (lapsed)*

CONTINUED ►



MANEO

LEGAL

INDIVIDUALS REMOVED FROM THE REGISTER OF THE BOARD

From 1 February 2003 to 30 April 2003

Marshall Neville Arthur (deceased)
Matlwa Matsobane Peter (resigned)
Mc Donald John Petrus Adam (resigned)
Mc Goldrick Lesley Jane (lapsed)
McDonald Paul John (lapsed)
McEwan Garth Arthur (lapsed)
Meintjes Heidi Lynne (lapsed)
Mentz Willem Wouter (lapsed)
Meyer Stephanus Albertus (lapsed)
Milbert Siegfried Maternus Otto (lapsed)
Miller Alec (lapsed)
Minnaar Johannes Martinus (lapsed)
Moodie Malcolm (resigned)
Morris Stuart Grant (lapsed)
Mostert Marthinus Johannes (lapsed)
Muller Michiel Hendrik (lapsed)
Muller Pieter (resigned)
Munsami Caroline (lapsed)
Myburgh Deon Andrew (lapsed)
Myburgh Hendrik Jacobus (lapsed)
Myburgh Desire Janette (lapsed)
Mzizi Mbuyiswa (lapsed)
Natasen Vivien (lapsed)
Naude Garth Michael (deceased)
Nel Petrus Johannes (lapsed)
Nixon Fiona Christine Denise (lapsed)
Noeth Johanna Catharina (lapsed)
Nurse Gregory Edmund (lapsed)
Otto Daniel Rudolph (lapsed)
Parlabeen Patsy Lorraine (resigned)
Pather Kauslin (lapsed)
Pearlman Darren (resigned)
Pienaar George Andre Johann (lapsed)
Pienaar Samuel Petrus (lapsed)
Pierce Ian Elvis (lapsed)
Pillay Prushothman Subramoney (lapsed)
Pistorius Hermann (lapsed)
Powell Gareth John (deceased)
Price Paul (lapsed)
Prinsloo Marthinus Johannes (resigned)
Radley Diane Claire (resigned)
Rahiman Safeea (lapsed)
Raine Lorna Kathleen (lapsed)

Ramoo Clint Sidney (lapsed)
Randall Walter Kenneth (lapsed)
Ras Denise (lapsed)
Rautenbach Gottfried Jacob (lapsed)
Rheeder Maureen Jean (lapsed)
Richards-Edwards William Stuart (lapsed)
Richardson Ronald Edgar (lapsed)
Riga Kamlesh Motilal (lapsed)
Roets Anna Margaretha (resigned)
Roets Ivan Benjamin (resigned)
Rosenthal Samuel Felix (resigned)
Rossen Nicholas Barn (lapsed)
Sadie Jacobus (lapsed)
Scannell Petrus Johannes (lapsed)
Scholtz Henriette Elsabe (lapsed)
Scholtz Pieter Albertus (resigned)
Scott John Michael (lapsed)
Sherry Owen Joseph (lapsed)
Siddi-Akoo Mahomed Rafik Osman (resigned)
Sinclair Kenneth John Beaumont (resigned)
Slater Elan Glenn (lapsed)
Smit Lorna Lucy (lapsed)
Smit Braam Reynard (lapsed)
Snyman Willem Jacobus (lapsed)
Sondiyazi Mpumela James (lapsed)
Steenkamp Pieter Botha (lapsed)
Stein Max Harry (resigned)
Summers Adele (resigned)
Swart Jacobus Johannes Stephanus (lapsed)
Tezeira Carlos Filipe De Franca (lapsed)
Toker Victor (lapsed)
Tomlinson Stewart James Edward (lapsed)
Turner Howard Charles (resigned)
Van Aardt Johannes Petrus Steyn (lapsed)
Van Den Bosch Wessel Nicolai Marius (lapsed)
Van Der Merwe Armand (lapsed)
Van Dyk Nicolaas (lapsed)
Van Niekerk Cornelius Johannes (lapsed)
Van Niekerk Michiel (lapsed)

Van Wyk Marius Albertus (lapsed)
Van Wyk Willem Jacobus (resigned)
Vather Shyamkumar Shantilal (lapsed)
Venter Gottlieb Christiaan (emigrated)
Vermont Laurence Barnet (lapsed)
Visagie Ronel (lapsed)
Visser Tobias Rossouw (lapsed)
Weakley Harry Burton Kinton (lapsed)
Whall Lawrence John (resigned)
Witte Keith Derek (resigned)
Whitmore Johannes Christiaan (lapsed)
Williams Elizabeth Patricia (lapsed)
Wolfaardt Jannelie (lapsed)
Wolmarans Douw Gerbrand Steyn (lapsed)
Wu Chia Chao (lapsed)
Youens Allan John (resigned)

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CONTINUED ►



MANEO

PERSONNEL OF THE BOARD

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Sirus Bhudan – Secretary

LEGAL DEPARTMENT

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Mandy Kirwin – Secretary
Pamela de Klerk – Membership Administrator
Carmen Walters – Membership Administrative Assistant

AUDITING STANDARDS DEPARTMENT

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Bernard Agulhas – Director: Auditing Standards
Cherise Bertasso – Secretary
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EDUCATION AND TRAINING DEPARTMENT

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Laine Katzin – Researcher
Lucille Pickersgill – Assistant
Christelle van der Merwe – Examinations Administrator
Tshepo Maganedisa – Administrative Assistant
Amanda Harris – Administrative Assistant

PRACTICE REVIEW DEPARTMENT

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Jillian Bailey – Director: Practice Review
Paul van Helden – Reviewer
Helena Reid – Reviewer
Marthie Claassens – Reviewer
Andre Swart – Reviewer
Erhardt Bahlmann – Reviewer
Magda Kilian – Secretary
Elaine Beljon – Administrator
Kim Anderson – Administrative Assistant

ADMINISTRATION DEPARTMENT

board@paab.co.za

Roshnee Bhaga – Financial Accountant
Michelle Myburgh – Accounts Clerk
Liza Verburg – Manager: Communications
Gail Williams – Receptionist
Clive Landsdown – Maintenance Supervisor
Jerome Mvelase – Printer
Elizabeth Mahlami – Support Services
Priscilla Mlaba – Support Services
Maria Maganedisa – Support Services
Queen Maboshego – Support Services
Moses Maruping – Transport/Mailroom Clerk

