

## DISCIPLINARY HEARING SCHEDULE

March 2023

Date	Time	Venue	Parties	Hearing	Overview of charges
7, 8, 9 & 10 March 2023	09:30 - 16:00	IRBA Offices, Building 2, Greenstone Hill Office Park, Modderfontein	IRBA // ABM	Continuation - Merits Hearing	<p>The Respondent issued an unqualified audit opinion in relation to the Annual Financial Statements (AFS) of a state-owned company (SOC), for the year ended 31 March 2016.</p> <p>The Respondent has been charged for breach of several Rules Regarding Improper Conduct as a result of having issued an incorrect audit opinion in relation to his audit of the SOC's AFS, specifically in that, he failed to disclose material non-compliance with legislation and internal control deficiencies in the Independent Auditor's Report on the consolidated and separate AFS; he failed to maintain an attitude of professional scepticism during the conduct of the audit, he failed to obtain sufficient appropriate audit evidence to draw a reasonable conclusion on the amount of irregular expenditure and that he omitted</p>

					a modification regarding the limitation of scope from his Independent Auditor's Report.
14, 15, 16 & 17 March 2023	09:30 - 16:00	IRBA Offices, Building 2, Greenstone Hill Office Park, Modderfontein	IRBA / NN	Merits hearing	<p>The Respondent has been charged with breaching several Rules Regarding Improper Conduct as a result of having issued an incorrect unmodified audit opinion in respect of an Attorney's trust account. Specifically, the respondent failed to identify and/or report non-compliance with the rules of the Law Society of the Northern Provinces, as well as and the Attorneys Act, by the Attorney client.</p> <p>In addition to the above, the Respondent submitted a false and/or incomplete Assurance Work Declaration affidavit to the IRBA in 2013, failing to declare certain assurance work done in the relevant year.</p>

NOTE: Should you wish to attend any of the hearings, please contact the Disciplinary Committee Secretariat Mandy Kirwin at [mkirwin@irba.co.za](mailto:mkirwin@irba.co.za)