

## DISCIPLINARY HEARING SCHEDULE

April 2023

Date	Time	Venue	Parties	Hearing	Overview of charges
24 April 2023	09:30 – 16:00	Via Microsoft Teams	IRBA // MMP	Sanctions hearing	<p>The Respondent concluded Loan Agreements with an entity associated with State Capture to fund the purchase and acquisition of shares in a Firm then registered with the IRBA (Firm). 65% of which shares were held as a nominee of an undisclosed third-party contrary to the provisions of the Auditing Profession Act and the IRBA Professional Code of Conduct (Code)</p> <p>Further to the above, the Respondent's firm went on to audit a company related to the company from which the loan was obtained thus breaching the independence provisions of the Code.</p> <p>The Respondent has thus been charged, following an investigation, with breach of rule 2.1, 2.6 and 2.17 of the Rules Regarding Improper Conduct as a result of his breach of paragraphs 100.1, 110.1 and 150.1 of the Code, breach of sections 38(3) and 41(6)(e) of the Auditing Professions Act,</p>

					and for behaving in a manner that tended to bring the profession into disrepute.
--	--	--	--	--	--

**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)