



irba

INDEPENDENT REGULATORY BOARD FOR AUDITORS

ISSUE

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news

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PUBLIC PRACTICE EXAMINATION 2007 RESULTS

PUBLIC PRACTICE EXAMINATION RESULTS

RECORD EQUALLING PASS RATE IN THE IRBA'S PROFESSIONAL EXAM

The results for IRBA's 2007 Public Practice Exam (PPE) were announced on 29 February 2008, and we congratulate the 1766 candidates who passed the exam, achieving a pass rate of 71% (71%)*. A record number of 2 479 (2 451) candidates wrote the November 2007 PPE.

The pass rate for Black (African, Coloured and Indian) candidates was a record 67% (64%), with 580 (518) passing out of a total of 870 (806) candidates. Increasing the number of accountants and auditors, especially Black accountants and auditors, is a national imperative and the IRBA, the South African Institute of Chartered Accountants (SAICA), the universities and the professional firms are working aggressively to address this. One initiative of the IRBA is the implementation of a support programme for candidates who have been unsuccessful in previous attempts to pass the PPE. Of the 132 candidates who participated in, and completed the IRBA's support programme, 70 passed, representing a pass rate of 53%. The pass rate for repeat candidates who did not attend the support programme is 45%.

The number of female candidates continue to increase and of the 2 479 candidates, 1 154 (1 062) were females with a pass rate of

75,8% (74,4%) and 1 325 (1 389) were males with a pass rate of 67,2% (68,7%).

The PPE is administered by the IRBA and it is the final test of professional competence for qualification as a Registered Auditor (RA) and Chartered Accountant (CA). The aim of the exam is for candidates to demonstrate an ability to solve multi-disciplinary practical problems in an integrated manner. To do so they must analyse and interpret information and provide viable solutions to address specific client needs. The ability to demonstrate logical thought and exercise professional judgment is an integral part of the exam.

Positive feedback was received from the profession and education institutions regarding the quality and standard of the 2007 PPE. With pass rates for the five years remaining within what we consider to be an acceptable band, the PPE has once again proved itself to be a very good test of professional competence at entry point into the profession. We are delighted to announce the outstanding achievement that all top ten candidates passed with honours by achieving a pass mark of 75% and over.

The names of the top ten candidates are:

1. Shaun Lawrence Robert
2. Pieter van der Zwan
3. Ayesha Chotia
4. Karen Viviers
5. Kathryn Elizabeth Hodsdon
6. Morne van Rensburg
7. Kathleen Cloete
8. Pieter Fourie
9. Stacey Jennifer Armstrong
10. Jill Alice Sindle

* Figures in brackets are comparative figures for 2006 results

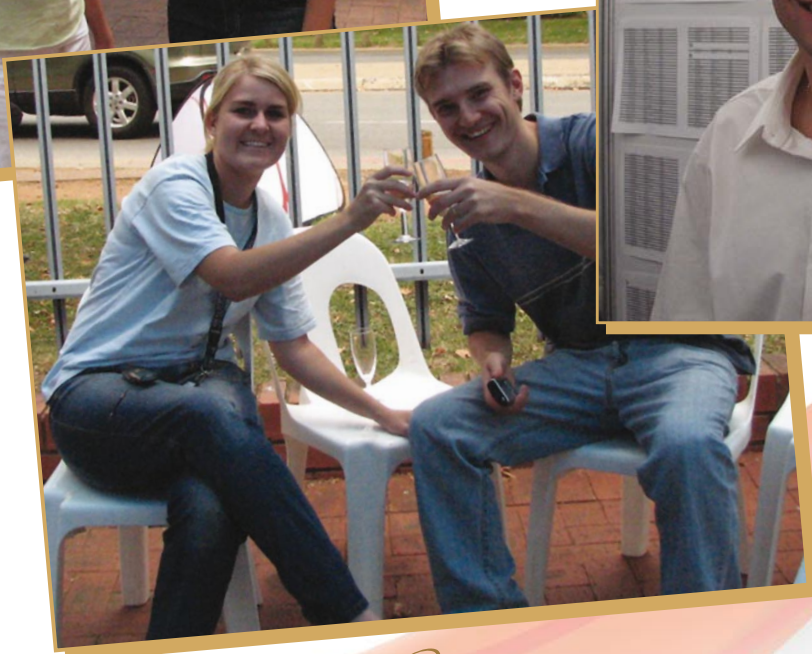
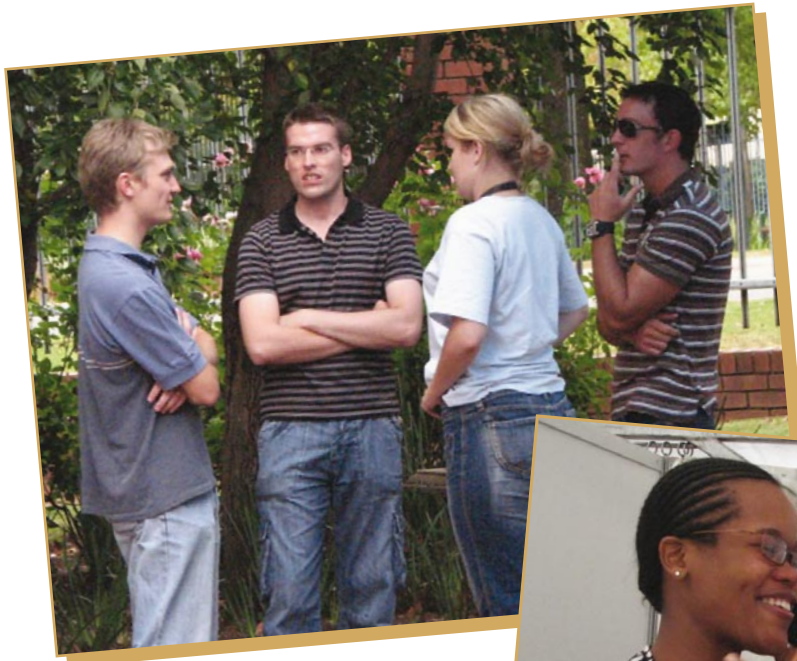
See separate insert for a complete list of successful candidates.

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PUBLIC PRACTICE EXAMINATION RESULTS

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COMMENT LETTERS SUBMITTED TO IAASB

From February to April 2008 the Committee for Auditing Standards (CFAS) submitted the following comment letters to the International Accounting and Auditing Standards Board (IAASB) in relation to the following proposed International Standards on Auditing (ISAs):

- *ISA 210 (Redrafted) - Agreeing the Terms of Audit Engagements;*
- *ISA 501 (Redrafted) - Audit Evidence Regarding Specific Financial Statement Account Balances and Disclosures;*
- *ISA 520 (Redrafted) - Analytical Procedures; and*
- *ISA 710 (Redrafted) - Comparative Information – Corresponding Figures and Comparative Financial Statements.*

REVIEW ENGAGEMENT STANDARDS AMENDED

The IAASB amended the following two International Standards on Review Engagements (ISREs) to clarify which standard should be applied to a specific engagement:

- *ISRE 2400, Engagements to Review Financial Statements,*
The ISRE applies to all reviews of historical financial information by a practitioner who is not the entity's auditor.
- *ISRE 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity,*
The ISRE applies in the case of a review by the entity's auditor of interim financial information or other historical financial information.

These amendments, which were effective from 1 February 2008, are designed to eliminate a small gap in the apparent scope of the ISREs and to ensure that there is no conflict between these standards and International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*.

The amendments can be viewed on the IRBA website at www.irba.co.za.

IFAC HANDBOOKS NOW AVAILABLE

The 2008 edition of the Handbook of International Auditing, Assurance, and Ethics Pronouncements and the 2008 Handbook of International Public Sector Accounting Standards (IPSASs) is available for download free-of-charge in March 2008 from the IFAC online bookstore at www.ifac.org/store.

Printed copies of the handbooks can be ordered from the bookstore or by calling +1 (212) 471-8722.

The 2008 Handbook of International Auditing, Assurance, and Ethics Pronouncements contain all the pronouncements of the IAASB and the International Ethics Standards Board for Accountants (IESBA) issued as of 31 December 2007.

The handbook features nine final International Standards on Auditing redrafted in the clarity format, as well as the IFAC Code of Ethics for Professional Accountants. The 2008 Handbook of International

Public Sector Accounting Pronouncements will include all the pronouncements of the IPSASB issued as of 31 December 2007, as well as the IFAC Code of Ethics. The public sector handbook also features two new IPSASs and an updated Cash-Basis IPSAS.

PUBLIC SECTOR

DOCUMENTS APPROVED BY THE ACCOUNTING STANDARDS BOARD (ASB)

The ASB approved the following documents at its meeting on 14 February 2008:

- **GRAP 23 - Non-Exchange Transactions (Taxes and Transfers).**
- **Directives on Transitional Provisions.** Guidance is provided to entities on the transition from their current applied basis of accounting to the basis of accounting as prescribed by the Standards of Generally Recognised Accounting Practice.

The ASB standards, exposure drafts, discussion papers and updates are available on the ASB website at www.asb.co.za

INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD (IPSASB)

The IPSASB, an independent standard setting board within IFAC, has issued two new standards to further converge with International Financial Reporting Standards (IFRSs) developed by the International Accounting Standards Board (IASB).

The two standards - International Public Sector Accounting Standard (IPSAS) 25 – Employee Benefits and IPSAS 26 – Impairment of Cash-Generating Assets - will improve the consistency and transparency of financial reporting by public sector entities.

The standards and other IPSASB documents are available on the IFAC website at www.ifac.org

REGULATED INDUSTRIES

CIRCULARS ISSUED BY THE COUNCIL FOR MEDICAL SCHEMES

The Council for Medical Schemes issued the following circulars which will affect auditors:

Circular No 3 of 2008 – Annual Statutory Returns for the Financial Year Ended 31 December 2007

This circular notes that the 2007 annual statutory return online programme has been finalised. It also outlines some of the requirements regarding the statutory return.

Circular No 4 of 2008 – Inclusion of Benefit Options Results in the Annual Financial Statements

This circular advises that the results of the benefit options must be included in the financial statements and must be audited as part of the financial statement audit.

The Circulars are available on the Council for Medical Schemes website at www.medicalschemes.com.

AUDITOR'S REPORTS TO THE COUNCIL FOR MEDICAL SCHEMES (CMS)

The following audit reports to the CMS in terms of Section 37 of the Medical Schemes Act, Act No. 131 of 1998, and prescribed in Circular No. 3 of 2008 - Annual Statutory Returns for the Financial Year Ended 31 December 2007, issued in February 2008, are available for use by auditors:

Independent Auditor's Report to the Registrar of Medical Schemes in Terms of Section 36, 37 and 39 of the Medical Schemes Act

Limited Assurance Report of the Independent Auditors in Terms of Section 36 of the Medical Schemes Act, Act 131 of 1998

The reports are effective for auditors' reports issued on the 2007 Annual Statutory Return.

The reports and Circular No. 3 of 2008, Annual Statutory Returns for the Financial Year Ended 31 December 2007, are available on the IRBA website at www.irba.co.za and on the CMS website at www.medicalschemes.com.

B-BBEE CHARTER AND SCORECARD FOR THE CHARTERED ACCOUNTANCY PROFESSION

The Broad-based Black Economic Empowerment (B-BBEE) Negotiation Forum of the Chartered Accountancy (CA) profession negotiated and signed a B-BBEE Charter and Scorecard for the profession on 30 November 2007. The Charter

is the result of 4 years of work by a group representing many stakeholders of the Chartered Accountancy profession.

The CA Charter and Scorecard is substantially aligned to the Codes of

Good Practice on B-BBEE developed by the Department of Trade and Industry (DTI).

For more information, visit www.cacharter.co.za.

ETHICS

DEVELOPMENT OF THE NEW IRBA CODE FOR REGISTERED AUDITORS

The sub-committee on the development of the Code of Ethics for Registered Auditors (the Code) has reconstituted its members and has formed an Editing Group whose task is to edit and review progress made in terms of drafting the Code.

The Editing Group has to date held 4 full day workshop sessions where a page-by-page edit and review of the new IRBA Code is being completed. Some consideration has been given to revising timelines for the release of the new Code.

The Code will be based on the International Federation of Accountants (IFAC) Code of Ethics but the new Code will focus on better clarification of concepts and values with which a registered auditor must comply.

INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA)

At the IESBA meeting which took place in January 2008 in Amsterdam, revisions to independence requirements in the IFAC Code were approved as a final standard. These revisions were in terms of Independence I and contain for example, expanding partner rotation requirements to audits of all entities of public interest; establishing a mandatory 'cooling

off' period before a key audit partner can join a former audit client that is an entity of public interest and strengthening guidance on non-audit services. Proposed revisions in terms of Independence II (internal audit services; relative size of fees and contingent fees) were presented for approval by the IESBA at its meeting in April 2008.

The IESBA has also been working on improving the clarity of the IFAC Code. A further exposure draft will be issued after its April meeting and the exposure draft will contain the final text from Independence I and II, and the proposed clarity conventions.

SMALL AND MEDIUM ENTERPRISES (SMEs)

PAPER EXPLORES SUITABILITY OF IFRS FOR SMEs TO SMALLEST ENTITIES

The Small and Medium Practices (SMP) Committee of the IFAC has released a new report, entitled Micro-Entity Financial Reporting: Some Empirical Evidence on the Perspectives of Preparers and Users, which explores whether the proposed International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), developed by the IASB, is suitable for micro-entity financial reporting.

The report presents the findings of focus group interviews of users and preparers of micro-entity financial reports. Those interviewed indicated that the current exposure draft of the IFRS for SMEs appears to be too complex for micro-entities, which are those with fewer than 10 employees.

Focus group participants who supported the development of separate guidance for micro-entities generally felt that two levels are needed: a concise version that would be easy for business owners to understand and a more technical version for preparers of financial statements. In addition, there was general support for some form of attestation, such as a statement by the professional accountant, to be attached to the entity's financial reports.

The report is available on the SMP section of the IFAC bookstore at www.ifac.org/store.

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PRACTICE REVIEW

NATIONAL ROAD SHOW 2008

Following the success of the 2006 and 2007 information sessions, we are pleased to inform you that the 2008 road show will be focused on practice review. Based on feedback received at last year's road show, we realise that there is an overwhelming need for more information on practice review and that there are many misunderstandings about the process. The IRBA would like to take this opportunity to address your queries, and in some cases, set the record straight about practice review.

Practice review is an essential part of the IRBA's work, in that the Auditing Profession Act, No. 26 of 2005 (Section 2) states that it must "protect the public in the Republic by regulating audits performed by registered auditors". With regard to practice review, the IRBA carries out this process by:

- Inspecting and reviewing the work of registered auditors and their practices to monitor their compliance with the professional standards;
- Investigating and taking appropriate action against registered auditors in respect of non-compliance with standards and improper conduct;

Registered auditors (RAs) are invited to attend one of the free information sessions that will be hosted throughout the country by Jillian Bailey, Director: Practice Review. Topics to be discussed at the information sessions will include:

- The Practice Review Process
- Auditing Standards Requirements for Engagement Reviews
- Questions and Answers

We trust that the information session will provide RAs with information that will assist them to continue carrying out their duties as a Registered Auditor competently, fearlessly and in good faith.

Attendees will qualify for 3 hours of CPD.

Date	City	Venue	Registration	Time	Booking deadline
2 June	Johannesburg	Sandton Sun, Alice & Fifth Street, Sandton	09h00	09h30 – 13h00	23 May
6 June	Pretoria	Innovation Hub, off Hotel Street, cnr Meiring Naude Road	09h00	09h30 – 13h00	28 May
9 June	Cape Town	Le Vendôme, London Road, Sea Point, Cape Town	09h00	09h30 – 13h00	30 May
11 June	George	Protea Hotel King George, King George Drive, King George Park	09h45	10h00 – 13h30	3 June
13 June	Port Elizabeth	Summerstrand Hotel, Marine Drive, Summerstrand	09h00	09h30 – 13h00	5 June
18 June	Polokwane	Protea Hotel The Ranch, off N1 toll road, Polokwane	09h00	09h30 – 13h00	10 June
20 June	Nelspruit	Protea Hotel Nelspruit, 30 Jerepico Street, Orchards	09h00	09h30 – 13h00	12 June
23 June	Durban	1on1 Gateway 1st Floor, 1 Palm Boulevard, Umhlanga Ridge	09h00	09h30 – 13h00	13 June
25 June	Bloemfontein	Ilanga Estate, Lucas Steyn Street, Heuwelsig	09h00	09h30 – 13h00	17 June

Please complete the enclosed booking form and e-mail it to tnzuke@irba.co.za, or fax it to 086 524 5697, for the attention of Thabisile Nzuke. For further information please telephone Thabisile or Joanne Johnston on (011) 622 8533.

We will gladly send a copy of the presentation to any RA who is unable to attend the presentations.

QUARTERLY REPORT FROM THE DIRECTOR: LEGAL FOR THE PERIOD 1 JANUARY 2008 TO 31 MARCH 2008

INVESTIGATING COMMITTEE

The Investigating Committee met once during this period and disposed of one matter, in which the complaint was withdrawn.

The remainder of the matters which it considered were forwarded to the Disciplinary Advisory Committee with recommendations.

DISCIPLINARY ADVISORY COMMITTEE

The Disciplinary Advisory Committee met twice during this period and disposed of 28 matters, as follows:

Decision not to charge:

1 matter in terms of Disciplinary Rule 3.5.1.1 (the respondent is not guilty of unprofessional conduct where the conduct in question – even if proved – did not constitute unprofessional conduct)

5 matters in terms of Disciplinary Rule 3.5.1.2 (the respondent having given a reasonable explanation for the conduct)

3 cases in terms of Disciplinary Rule 3.5.1.4 (there being no reasonable prospect of proving the respondent guilty of the conduct in question)

Decision to charge and matter finalised by consent:

Cautioned

Two practitioners were cautioned. The matters were as follows:

- One related to failure to reply to correspondence
- One arose out of practice review

Fined

17 practitioners and one firm were fined. The matters were as follows:

- One was a GAAP Monitoring Panel referral (R37,500, of which R12,500 was suspended on conditions)

- One related to the failure to pay over certain funds (R50,000 of which R30,000 was suspended on conditions)
- One related to the failure to reply to correspondence (R10,000, of which R5,000 was suspended on conditions)
- Three were tax related (R3,000; R10,000 of which R5,000 was suspended on conditions; R40,000 of which R20,000 was suspended on conditions)
- One related to threatening a client (R10,000)
- One related to negligence (R10,000 of which R5,000 was suspended on conditions)
- Nine arose out of practice review.**

1st cycle – 3rd review (R50,000 of which R20,000 was suspended on conditions)

2nd cycle 2nd review:

- One practitioner was fined R40,000 of which R20,000 was suspended on conditions, as well as a previously suspended fine of R5,000;
- One practitioner was fined R40,000 of which R20,000 was suspended on conditions;
- Two practitioners were fined R30,000 of which R15,000 was suspended on conditions; and

- One practitioner was fined R20,000, as well as a previously suspended fine of R5,000 all of which was suspended on conditions.

2nd cycle 3rd review:

- One practitioner was fined R30,000 of which R15,000 was suspended on conditions;
- One practitioner was fined R50,000 of which R20,000 was suspended on conditions, as well as a previously suspended fine of R15,000; and
- One practitioner was fined R40,000 of which R20,000 was suspended on conditions, as well as a previously suspended fine of R15,000.

** In a number of these cases the imposition of sentence was postponed indefinitely on condition that the practitioner in question either withdrew from the Board's register, or became non-attest.

DISCIPLINARY COMMITTEE

The Disciplinary Committee met twice during this period; one matter is part-heard and resumes on 7 April 2008.

On 26 February 2008 the committee heard the case against Mr G. He was present and unrepresented. The matter arose out of the practitioner's third review in the first cycle. There were two charges against the practitioner as follows:

The first charge (the attorneys' trust account report)

The practitioner was found guilty of improper conduct within the meaning of rule 2.1.5 of the disciplinary rules in that, without reasonable cause or excuse, and in the respects set out below, he failed to perform his duties as auditor to the attorneys' firm, being 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:

Audit working papers and audit evidence

7.1 The practitioner failed to keep audit working papers and/or he failed to obtain audit evidence, alternatively he failed to keep adequate audit working papers and/or he failed to obtain adequate audit evidence, and/or he failed to comply with generally accepted auditing standards (and in particular with ISA 230 and/or ISA 500), in the following respects:

- 7.1.1 The assessment of the reasonability of the interest rate was not documented;
- 7.1.2 There was no evidence of verification of outstanding items on bank reconciliations;
- 7.1.3 Bank confirmations had not been obtained;

- 7.1.4 The verification of trust payments and trust receipts was not documented;
- 7.1.5 The sample to verify transfers from the trust account to the business account covering the whole year was not documented;
- 7.1.6 The scrutiny of the business account for trust items was not documented; and
- 7.1.7 There was no documented verification of section 78(2A) investments, amounting to R9 million.
- 7.2 The practitioner's understanding of the accounting systems of the attorneys' firm was not documented, nor had the controls checklist been completed. The practitioner accordingly failed to comply with generally accepted auditing standards and in particular ISA 230 and/or ISA 315.
- 7.3 There was no written representation from the attorney on file. The practitioner accordingly failed to comply with generally accepted auditing standards and in particular ISA 230 and/or ISA 580.

The second charge (the estate agents' trust account report)

The practitioner was found guilty of improper conduct within the meaning of rule 2.1.5 of the disciplinary rules in that, without reasonable cause or excuse, and in the respects set out below, he failed to perform his duties as auditor to the estate agents' firm, being 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:

Audit working papers and audit evidence

The practitioner failed to keep audit working papers and/or he failed to obtain audit evidence, alternatively he failed to keep adequate audit working papers and/or he failed to obtain adequate audit evidence, and/or he failed to comply with generally accepted auditing standards (and in particular with ISA 230 and/or ISA 500), in the following respects:

- 9.1 No audit work was documented relating to the reconciliation of the balance of the trust bank account to the client's list of trust creditors;
- 9.2 The documentation on file does not address the fact that the trust bank account of the estate agent's firm was not designated in accordance with the provisions of the Estate Agents Act, 1976;
- 9.3 The documentation on file does not address the system for transferring amounts from the trust bank account of the estate agents' firm to its business bank account; and
- 9.4 There is no evidence that interest received, as reflected on the auditor's report, was agreed to source documentation.

The finding and sentence of the committee were delivered by the chairman, Adv A Dodson. They are reproduced in full:

Finding

We have given very careful and detailed consideration to the evidence that we have heard from both sides and the conclusion which we have reached is based on that careful consideration. The reasons which I give in the decision which I will read out now, are given immediately in order that you know where you stand straight away following the hearing, so they are to some extent off the cuff.

The committee reserves its right to supplement those reasons should the need ever arise for it to do so.

I want to start with the **second charge** first, because that is the one that is more easily disposed of. It is a charge in the main of an infringement of Rule 2.1.5 and relates to an estate agent's trust account report which you were called upon by your client to prepare.

Evidence was led in fact in relation to both charges, by Ms B and Mr H, the most important evidence being that given by Mr H who testified that it was him who had conducted the relevant practice review in which the assessment of the evidence relating to this audit work was done.

In relation to the second charge, he gave credible and compelling evidence in relation to the complaint which focused on the failure to keep adequate audit working papers and the failure to obtain adequate audit evidence in relation to the preparation of the estate agent's trust account report, and there were certain specific areas in which he found there to have been serious difficulties, and these are listed in items 9.1 to 9.4 of the charge. It is not necessary for me to itemise those.

If regard is had to the defence which you have offered in relation to those charges, the defence is essentially that the work that was required by the auditing standards was in fact done, albeit that the work was done after the issuing of the necessary report. It is your contention that sufficient work had been done, albeit incomplete, at the time of the issuing of the report to enable you to have issued that report and you did not see anything wrong with your having conducted a very substantial part of the auditing work after the issuing of what was an unqualified report.

Now it is inherent in the admission which is made by the practitioner that a significant portion of the work was done after the issuing of the report,

that at the time of the issuing of the report inadequate work had been done as is required by the relevant auditing standards. He specifically admitted that there were a large number of outstanding queries that had to be attended to and in fact tried to dissuade Mr H from using this file for purposes of the practice review because those items were outstanding.

As a consequence of this approach to his defence, documentation that was produced was generally found to be documentation, save with one exception, which had been created after the date of the relevant report, and in fact it was conceded by the practitioner in the course of his evidence, that in those circumstances, strictly speaking, the report ought at the very least to have been a qualified report rather than an unqualified report as was the report that was issued by him.

It is also of considerable significance that he testified that at the time he indicated to the client concerned that the accounting system was not up to scratch and was in need of rectification. That was one of the very instances which should have alerted him to the fact that it was inappropriate to issue the report at the stage that he did.

On the basis of the admissions which have been made, and on the basis of the credible evidence that was given by Mr H, the committee has no difficulty in finding that the practitioner is guilty of the main charge.

I then come to what was in the order of the charges, **the first charge**, and that related to an attorney's trust account report, again a statutory requirement like the case with the estate agent's report, and again the charge was 2.1.5 of the disciplinary rules.

Again the evidentiary basis for this charge is on the one hand the evidence of Mr H, with

background evidence by Ms B, but the important evidence being that of Mr H, and on the other hand the evidence of the practitioner in defence of the complaints that were made against him. Once again, the evidence which was given by Mr H was credible: he stood up well in the witness box and was not shown in the course of cross-examination to have been at fault in any way or to have been mistaken in any way in the evidence which he gave. He appeared to the committee to have a sound understanding of the required auditing standards and testified clearly in this regard.

In considering this charge however, a more substantial defence was put up by the practitioner and it is therefore necessary to consider the various itemised aspects of the charge sheet in respect of which it is alleged, and it is important to bear this in mind, that "he failed to keep adequate audit working papers or failed to obtain adequate audit evidence or failed to comply with generally accepted auditing standards."

I emphasise those aspects because the complaint against the practitioner, relates to that component of the audit.

There is no suggestion that an audit was not done. There is no suggestion that there was damage suffered by any party as a result of a misappropriation of funds or anything like that. It relates specifically to these items that are listed in paragraph 7.1 of the charge sheet and which I have just read out.

If I then move to the specific items. In 7.1.1 the allegation is that the

assessment of the reasonability of the interest rate was not documented.

In the opinion of the committee this particular component, the assessment of the reasonability or reasonableness of the interest rate, it was indeed proven that it was not documented, that that was not done. At the same time the committee realises that this was not a serious omission and is not an aspect to which the committee draws any particular attention or on which they place any particular reliance in the assessment of your guilt or innocence of the charge.

Item 7.1.2; there was no evidence of verification of outstanding items on bank reconciliations. In this respect the committee is satisfied that there was in fact some evidence of the verification of outstanding items on bank reconciliations, and accordingly in relation to this item the committee is not satisfied that this complaint has in fact been proven against you.

In relation to the third item which related to bank confirmations not having been obtained, the committee is satisfied that that aspect of the charge has indeed been proven against you, but again the committee has some sympathy with you because they are aware of and accept your evidence in so far as you have indicated that there are considerable difficulties involved in trying to get these bank confirmations from the banks.

But the view of the committee is that the proper way of dealing with that difficulty - and this relates to the theme of the charges against you - would have been to document it, albeit briefly and informally, but to have documented it and to have documented what your attempts were in relation to trying to get those confirmations and why they failed, and there is no evidence before us that that was done by you. So essentially the complaint is proven, albeit that the committee has some sympathy with what you have said in that regard.

The next item relates to the verification of trust payments and trust receipts not having been documented. In this regard the committee has taken into account the documentation which you have produced in the course of the proceedings and it was apparent from some of that documentation that there was some documentation of verification of trust payments and trust receipts. But the committee is not satisfied that that was adequate and the committee is not satisfied that that document was sufficiently clear in accordance with the required auditing standards. So on balance in relation to that aspect, the committee is satisfied that the complaint is partially proven.

The next is item 7.1.5. It refers to the sample to verify transfers from the trust account to the business account, covering the whole year, not being documented.

No evidence was produced by you to show that the necessary documentation existed in relation to this aspect of the complaint and the committee is accordingly satisfied that this aspect of the complaint was indeed proven against you. At best the evidence seems to suggest that this would have been done in the course of your audit, but there was no documentary evidence to show that it was in fact done.

The next is item 7.1.6, which related to the scrutiny of the business account for trust items not being documented.

In respect of this aspect of the complaint, the committee is satisfied that this aspect of the charge against you has been satisfactorily proven. By way of example there was a question from the committee about negative balances on the client balances report which appeared in the documentation which you produced. And by way of example one of the committee members pointed out to you that there were credit balances in relation to the business account. Now it was accepted, as I understood your evidence, that that was the kind of thing that should raise eyebrows

and ought to have been an aspect which if the audit work had been done properly, should at the very least have been something which led to a documented enquiry from the client and a documented explanation noted from the client, and again we have nothing on record to show that that was in fact done.

The next item is item 7.1.7. There was no documented verification of Section 78(2A) of the Attorneys Act investments amounting to some R9 million.

In relation to this aspect of the complaint, the committee accepts that some work may have been done in relation to this aspect, but certainly not that it was adequate. And this is an important component of the work when one of these reports is prepared. Clearly there was certainly no documentation to suggest that all of those 78(2A) accounts had been checked as would be the requirement if the report was to be done properly. In addition, to the extent that documentation on work done in this regard was produced, it is apparent that it was produced at a stage on or after the 6th March 2006. Now the report to which this charge relates would have to have been, as the committee understands it, submitted to the Law Society by the end of August 2005. So it is apparent from that document on its own, that it is something that has been done or produced *ex post facto*. It is not a document which records work which ought to have been done at the time that the audit was done.

Even if the committee is to overlook that aspect, there was also some discussion of the discrepancies requiring explanation between the bank statement, and the balance which appears at the relevant date, which is the 28th February 2005, the latter balance being R8 684 899,61 and the balance on the bank statement being R8 732 137,93.

Now it certainly appears that from your evidence that that is capable of explanation, but again what is required in these circumstances is the

documenting of that reconciliation process, and again there the audit has fallen short.

Item 7.2 of the charge sheet relates to: The practitioner's understanding of the accounting systems of the attorney's firm was not documented, nor had the controls checklist been completed. The practitioner accordingly failed to comply with generally accepted auditing standards, and in particular ISA 230 and/or ISA 315.

In that regard you have produced to us a memorandum from the attorney in which they explain the process in relation to payment of monies into trust. Certainly it is accepted that that would be an important document in the process of doing the audit, but if there was to be compliance with the particular standards referred to, it would be necessary first of all that what is said there in the memorandum is tested in relation to what you found in the books, and that the nature of the test was explained and your findings in relation to that testing process were documented. And again there is no evidence to suggest that you have complied in that regard.

In relation to item 7.3: There was no written representation from the attorney on file. The practitioner accordingly failed to comply with generally accepted accounting standards and in particular ISA 230 and/or ISA 580.

Once again whilst as we understand your evidence you seem to point to some sort of an oral representation, there is certainly nothing that appeared in writing as was required in this regard. So in that respect too we are satisfied that the Board has proven that aspect of the complaint.

Generally in relation to this charge, there is also inherent in the evidence which you have given, an admission that there has not been compliance with the required standards and in that respect you have advanced a thesis in your defence to suggest that regard needs to be had in assessing these standards, to two things. Firstly,

the nature of your own practice and the size of your own practice on the one hand, and on the other hand the nature of the client and the size of the client and the type of client that one is dealing with.

Now again, whilst the committee understands the point that you are making, compelling evidence was given to suggest that the auditing standards do not draw the distinction for which you contend. The auditing standards insist that the appropriate standards are applied in respect of all parts of the client community, no matter what its size, and that the standards are not flexible documents to the extent that there can be differing standards applied depending on who is being audited.

In particular we were referred by Mr H in his evidence to International Audit Practice Statement 1005 in which this standard and this point is specifically made. So in assessing your innocence or guilt on that aspect we have to take into account the admission inherent in what you say that a different standard was indeed applied in the conduct of this particular audit, and we have to take into account that it does not offer a satisfactory defence to the complaint against you.

It may well be that significant aspects of your evidence in relation to this particular charge would be relevant in this respect to the issue of the appropriate sentence, but when it comes to the question of whether or not the Board has proven the complaint against you, any suggestion of a differing standard is not relevant and we accordingly are left with no option but to find you guilty in respect of the main charge in respect of this aspect as well.

Those represent the findings of the committee. Having found that you are guilty of the two charges, we then move on to the question of what the appropriate sanction is in relation to the committee's finding, and the procedure there is similar to the procedure which we followed in relation to the enquiry into the merits.

Sentence

This is a reconvening of the disciplinary committee in the matter of Mr G for purposes of the decision in relation to sanction on the two charges, in respect of which you have been found guilty.

At this stage of the process, and in making the decision on sanction, the committee generally adopts the approach of looking at the issue from three perspectives. The one is to consider the nature of the charges of which you have been found guilty. The other is to consider the interests of the broader community, and that incorporates both the public or public interest or public at large, and the community in the sense of the professional community of auditors. And the third perspective from which the matter is viewed is from your own personal perspective in relation to the matter.

Starting with the first of these, in relation to the nature of the charges in respect of which you have been found guilty. The statutory functions, which were being performed and to which the charges related, are very important statutory functions which have potential impact on broader sections of the community, and it is absolutely important that those statutory functions are properly carried out. When those functions are carried out by the auditing profession, they are also under scrutiny of another profession, the legal profession, and they are also under scrutiny of the estate agents community, and the well-being of those two professional communities are affected by the quality of the work that is done in relation to the

performance of these two statutory functions.

So the nature of the charges which you faced and which I am concerned to say, did not seem to always be apparent to you, are serious charges. In considering the issue of the charges we have however taken into account that at least in relation to the second of these two charges, there was some degree of compliance and that was itemised when we went through the various components of paragraph 7 of the charge sheet and we indicated in what respects we found that there had been some degree of compliance with the relevant requirements. And we specifically take that into account in determining what the appropriate sanction is.

We also in considering the nature of the charges take very much into account the aspect that there was no dishonesty involved and also that there is no evidence of any problematic consequences by way of misappropriation of funds by any other party which has not come to light as a result of the manner in which the audit was done.

In relation to the second component, and I emphasise in going through these that by nature of the process this is an overview, it does not purport to be a complete record of the reasoning that we have followed in coming to our decision and we reserve the right to amplify our decision-making should the need arise.

But in relation to the second component, which is to consider it from the perspective of the community, both the auditing professional community and the community at large, we take into account that the context in which these charges are brought, which relates to the work of the practice review committee, is very important.

The practice review committee imposes and enforces and monitors for the well-being of the profession and as a result for the well-being of the public at large, the work that is done by auditors, and the function

that they perform as absolutely crucial and no-one can take that away from them. Absent the work that they do, there would be a serious risk of a serious decline in the quality of the work that is done by auditors in South Africa, and that obviously is something which neither the auditing community nor the public at large could tolerate, nor would our economy be in a position to accept that state of affairs.

The public have to be able to put their faith in the profession and the work of the practice review personnel is crucial in that process. Were this disciplinary committee to allow a situation to develop where part of the practising community by nature of their size or the size or the nature of their clientele, were to be governed by different sets of rules and different sets of standards, that would be the beginning of a potential for a breakdown in the quality of the work that is done by the auditing profession, because it would require impossible distinctions to be drawn and the consequences we have to bear in mind of failures on the part of attorneys for example, and estate agents for example, are just as bad whether they are small or whether they are large. And examples abound of the public suffering serious consequences as a result of small size estate agents and small size attorneys firms being involved in misappropriation of funds.

Having said that, the committee is of the view that your view that compliance with the auditing standards requires the greatest degree of bells and whistles, is an incorrect view. It is the view of the committee that the auditing standards are not inflexible and it is the view of the committee that they do indeed allow a level of informality which can come to the assistance of a person like yourself who finds themselves in the circumstance which you find yourself, or who is dealing with the kind of sizes of business that one is dealing with. And those degrees of flexibility and formality can be achieved without abandoning the standards that are required to be followed by the profession.

In relation to the third component, we considered the appropriate sentence from your perspective. I have to say in relation to this aspect that - and I think my view is shared by the committee - if I watched the sequence of events in terms of the submissions that were made by the pro forma complainant and that were made by you, at the end of his submission I thought, and I am being open and honest here, that his recommendation as to a sanction was too harsh. By the time that you had completed making your submission, I gave serious consideration to whether the pro forma complainant was not perfectly correct as to his submissions as to the appropriate sanction, and in fact the consequence of the attitude which you displayed in relation to your submissions was that this committee gave very serious consideration to the possibility either of a cancellation of your registration, or suspension. I will come back to the issue of the attitude which you have displayed.

We have also taken into account, and it is also relevant to the issue of the attitude which you displayed, that you were not legally represented. It is the view of the committee that had you had legal representation, your legal representative may well have been able to prevail on you to reconsider your attitude once the committee had announced its finding in relation to the merits of the matter, and we take that into account in your favour in arriving at the appropriate sanction. It is also of considerable importance that there was no dishonesty whatsoever on your part as far as these offences are concerned and no form of unconscionable conduct from that perspective.

We have also taken into account that the views which you have espoused are, although misguided and the committee believes illogical, they do in fact seem to be strongly held by you and we recognise that that may have influenced the manner in which you conducted your defence, both on the merits and in relation to the matter of sentence in relation to these proceedings.

Before coming to what we consider to be the appropriate sanction, the committee has asked me to call upon you in all seriousness to seriously reconsider the attitude which you displayed, particularly in the course of your submissions in relation to sentence, because it was apparent from those that you had not taken into account what the decision was in relation to the merits and that you had not taken into account and were unwilling to recognise what the standards of the auditing profession require from you. In that regard the committee believes and notes that you will give consideration to whether it is indeed appropriate for you to continue with the attest function.

We take into account in reduction of sentence the very limited range of work that you do by way of the attest function, but we say that if you should elect to continue to perform

the attest function, we would ask you seriously to consider, quite apart from an attitude change, also specifically getting training in relation to these two areas which were relevant to the charges which you faced today: the work in terms of the Attorneys Act and in terms of the estate agents legislation. We believe that appropriate training in that regard could be of some assistance.

Based on all of those considerations, the sanction which the committee has decided upon is that essentially which was proposed at an earlier stage of the proceedings, and that is

- a fine of R30 000,00.
R15 000,00 of that fine will be suspended for a period of three years;
- you are called upon to pay 50% of the costs, which amounts to an amount of R13 000,00.

- in relation to the matter of publication, publication should be in general terms and should not mention the name of the firm or that of the practitioner.

That is the finding of the committee.

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EDUCATION, TRAINING AND PROFESSIONAL DEVELOPMENT

ACCREDITATION OF PROFESSIONAL BODIES

The primary objective of the IRBA, in terms of Section 2 of the Auditing Profession Act is to protect the public in the Republic through regulation of the auditing profession. Such regulation is intended to, inter alia; advance the development and maintenance of internationally comparable ethical and auditing standards and to advance the implementation of appropriate standards of competence and good ethics in the auditing profession. In order to achieve these objectives, the Act provides for various statutory mechanisms, one of which is the accreditation of professional bodies.

Accreditation of a professional body by the IRBA is an expression of confidence in a professional body's institutional and programme quality. Accreditation attests to the judgement of the IRBA that a professional body

complies with certain minimum accreditation requirements. Such judgement is based, as far as possible, on an objective decision supported by evidence that arises both from a self-evaluation process conducted by the professional body, and an external validation process carried out by the IRBA.

Accreditation must provide public assurance that a professional body has the resources that renders it capable of delivering high quality academic, education, training and core assessment programmes of an appropriate standard, supported by a high-quality institution. Accreditation cannot, however, provide assurance as to the quality of actual delivery, as this is a function of the extent to which resources are actually applied.

An application for accreditation is subjected to a rigorous accreditation assessment process that is carried out by the Accreditation Committee which is a sub-committee of the IRBA's Education, Training and Professional Development Committee (EDCOM). EDCOM makes a recommendation to the Board and the final decision for accreditation is taken by the Board. Once

accreditation status has been granted a professional body may have its candidates, who satisfy the requirements of the IRBA, sit the Public Practice Examination (PPE) in order to become Registered Auditors (RAs). This is the final test of professional competence for anyone wishing to enter into the auditing profession and, as a result thereof, register with the IRBA as an RA.

Though accreditation is seen as a once off process, accredited

professional bodies will be subjected to annual monitoring by the IRBA in terms of the IRBA's monitoring processes. The monitoring process ensures that the accredited professional body continues to meet the accreditation standards as set out in the Accreditation Model. This monitoring process aims at forming a consultative partnership between the accredited professional body and the IRBA.

Queries: **Ugandra Naidoo**
Director: **Education, Training and Professional Development**
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REGISTRY

PAYMENT OF ANNUAL FEES AND SUBMISSION OF DOCUMENTS

Invoices for 2008 individual annual fees were posted to practitioners at the beginning of March 2008.

Together with the invoice, practitioners will have received in the same envelope an Annual Return consisting of:

- a pro-forma Practice Review affidavit,
- a CPD questionnaire, and
- a letter regarding FICA compliance.

Registered Auditors who have not received any of these documents should please contact the Registry department on (011) 622-8533.

Fees and documents were due by 31 March 2008 and must be paid and submitted by **31 May 2008**.

Please note that it is a requirement of renewal of registration that payment of fees, as well as the completed Practice Review affidavit and CPD questionnaire, and your FICA compliance if applicable, must be submitted to the Board before 31 May 2008.

Payment of fees

1. Submission of the incorrect amount: the practitioner concerned will be contacted and requested to rectify the situation.
2. Payments made to the wrong organisation as a result of confusion between the Regulator (IRBA) and the Institute (SAICA): Please ensure that cheques are correctly made payable to the IRBA, for IRBA related payments only.
3. If payment of annual fees is made together with other payments due to the IRBA, such as Practice Review fees, please ensure that the proof of payment is faxed directly to the Registry department on (011) 622-4029.

Invoices were sent out at the beginning of March 2008 in order to give practitioners sufficient time to pay their fees timeously. Statements will be posted to practitioners at the beginning of April and May 2008.

Direct deposits

1. Payment should be made timeously so that the payment is allocated by the time practitioners who have not paid their fees are removed from the register.
2. Should practitioners make a direct deposit into the IRBA's bank account, the deposit slip, with the practitioner's name and registration number, must be faxed through to (011) 622 4029.
3. If an internet transfer is made, ensure that the correct name and registration number are indicated, and fax a print-out of the bank confirmation to (011) 622 4029.
4. The Registry department will not be able to allocate the payment correctly and timeously if it does not receive the deposit slip or confirmation of payment, or if the reference is incorrect.

CHANGES IN FEE STRUCTURE AND FIRM REGISTRATIONS

Many practitioners would have received documents relating to firm registrations by mail in November 2007. This documentation was addressed to the firm itself.

The following practitioners are not required to register a firm with the IRBA:

- RAs who do not perform the attest function (i.e. are non-attest for Practice Review purposes) and are not a partner in a firm of RAs;
- RAs who are employees of a firm, but who are not partners in that firm;
- RAs who are the training officer in their firm, but who are not partners in that firm; and

- RAs who are consultants to a firm, but who are not partners in that firm.

For firm registrations, a once-off registration fee was charged. It was decided not to invoice for annual fees for firms in 2007, and accordingly only the registration fee was invoiced. Firms will receive invoices for annual fees for firms in November 2008.

Individual registration fees were decreased by 6% in 2007, and the annual renewal of individual registration fees was decreased by 44%. This was as a result of the funding that the IRBA received from National Treasury, a firm registration fee which was introduced in November 2007, and the firm

annual fee which will be introduced in November 2008.

For more information on firm registrations, visit the IRBA's website at www.irba.co.za/registry/firmregistration

Queries: **Caroline Garbutt**
Registrar
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Facsimile: (011) 622-4029
E-mail: cgarbutt@irba.co.za



REGISTRY

CONTINUED

INDIVIDUALS ADMITTED TO THE REGISTER OF THE BOARD

From 01 JANUARY to
31 MARCH 2008

Aley Michael Robert
Barnett James Christopher
De Beer Mathys Jacobus
Bhikha Atul Mohanlal
Collins Johan Klue
Conradie Pieter Jacobus
Cooper Jean Adrienne
Daniels Brendan Darrell
De Bruyn Jan Jacobus
De Jager Hendrik Schalk Lamley
De Villiers Jacques De Klerk
De Villiers William Johannes
Dube Siyabonga Remegius
Dudhia Zaheda Mahomed Iqbal
Du Plessis Yolanda
Du Plooy Werner
Du Preez Willem Eugene
Elias Zaahir
Fernandes Laurinda
Fine Paul Bradley
Garden Jeremy Bruce
Grobler Daniel Benjamin
Hattingh Enri-zaan
Joosab Obeid
Khan Abdul Azeem
Kleynhans Andreas Ernst
Levinson Tanya
Lockhat Imraan
Lombard Allan
Malahleha Mosaletseng Relebohile
Mcconnell Linda Michelle
Moosa Ehsaan
Ndlovu Patrick
Niemand Johannes Hendrik
Oberg Rudiger
O'neil Theunis Jacobus
Opperman Jan Petrus Christiaan
Parsons Mark Julian
Putter Esta
Quintal Louis Paul
Ravat Zahira
Roberts Jeanette Renette
Roelofz Meryna
Sahd Peter Mansour
Schemel Selwyn
Smith Cindy
Stewart Alasdair Bruce
Theart Frank-micheal
Theron Stian
Timol Razia
Van Der Merwe Felisa Eucla
Van Rooyen Cindie
Van Zyl Elzette
Waddington Gulnazira
Wolmarans Kobus

INDIVIDUALS RE-ADMITTED TO THE REGISTER OF THE BOARD

From 01 JANUARY to
31 MARCH 2008

Castle Annalene Edith
Chilliba Stoffel Delekile
Cooper Jean Adrienne
De Kock Johannes Stephanus
Dunn Mark David
Grobbelaar Jacobus Johannes
Kemp Andrie Dawid
Lambat Anas Ahmed
Lockhat Mahomed Ismail
Munyai Mashudu Edward Eddie
Neveling Jaco
Ntumba Melusi Christian
Ronan Gerrard Hayes
Sondiyazi Mpumela James
Truter Stephanus Bernadus
Visser Christiaan Breytenbach

INDIVIDUALS REMOVED FROM THE REGISTER OF THE BOARD

From 01 JANUARY to
31 MARCH 2008

Anthony Elizabeth (Resigned)
Bauer Barry Greville (Resigned)
Brider Lisa (Resigned)
Brits Adel (Resigned)
Burger Marinda (Resigned)
Buson Marlise (Resigned)
Chingaya Misheck (Resigned)
Coetzee Anelle (Resigned)
Cohen Ephraim Arthur (Resigned)
Cooper Robert George (Resigned)
Craner John Arthur (Resigned)
Crewe Taryn (Resigned)
Crisp Miles Gilmour (Resigned)
Dawood Mukhtar Ahmed Ismail
Shaik (Resigned)
De Clerk Susara Gertruida
(Resigned)
De Jongh Anine (Resigned)
De Klerk Hendrik Jacobus (Resigned)
Diamond Gerald (Resigned)
Dollery Lindsay Donald (Resigned)
Fakir Tasnim (Resigned)
Fouche Louis Phillip (Resigned)
Gibson Peter Guy (Resigned)
Grieve Thomas Wallace (Resigned)
Hart Andrew Michael (Resigned)
Haung Chien-fu Jeff (Resigned)
Irvine Richard Christopher (Resigned)
Jones William Alston (Resigned)
Kassel Samuel (Resigned)
Keil Margaret Angela (Resigned)
Knight Brian William Waller
(Resigned)

Koekemoer Johannes Mattheus
(Resigned)
Kotze Martie (Resigned)
Miller Samuel (Deceased)
Mokua Rapula Solomon (Resigned)
Munkes Rainer Pierre (Deceased)
Nel Carla (Resigned)
Ntombela Funeka Zukiswa
(Resigned)
Omar Rafique Osman (Resigned)
Oosthuizen Heinrich (Resigned)
Opie Shireen Veronica (Resigned)
Pienaar William Francois (Resigned)
Robbertze Pieter Johannes (Resigned)
Robinson Carl William (Resigned)
Savadier Selwyn Ronald (Resigned)
Scher Kenneth Michael (Resigned)
Scott William Keith Hunter (Resigned)
Siebrits Jacques (Resigned)
Spies Andries Theodorus (Resigned)
Stevens John Yendall (Resigned)
Teper Sylvia (Resigned)
Theron Johannes De Clerq (Resigned)
Theron Gert Albertus (Resigned)
Van Den Berg Francois Nicolaas
(Resigned)
Van Der Vijver Brian (Resigned)
Van Huyssteen James Broughton
(Resigned)
Van Wyk Jakobus Petrus (Resigned)
Van Wyk Marius (Resigned)
Van Wyk Tanya (Resigned)
Visagie Andre (Resigned)
Wedderburn Norman Archibald
(Resigned)
Werner Michael Johannes
Ollewagen (Resigned)
Williams Lorraine Claire (Resigned)
Windell Wayne Kurt (Resigned)
Wood Clive Hamilton (Resigned)

THE IRBA IS ON THE MOVE

In August 2008 the IRBA office will move to its new premises. The new address is:

Building 2
Greenstone Hill Office Park
Emerald Boulevard
Modderfontein

The move is necessitated by the phenomenal growth of the Board since the implementation of the Auditing Profession Act in 2006. Every department has grown in staff numbers and we have reached the point where we can no longer comfortably accommodate all the staff in our existing premises, or recruit the additional staff that are needed.

Progress on the building of the new premises is going very well, and we anticipate making the move during the last week of July and early August. The staff are very excited about the new location, which was chosen with centrality, ease of access to major highways and the airport in mind.

We request that RAs note this and bear it in mind as we prepare for the move. We will try to keep business operations running as usual, but please be patient in the event of delays or disruptions.

More information on the move will follow in the August issue of IRBA News.



GENERAL NEWS

DISRUPTION DUE TO LOAD SHEDDING

The IRBA is aware that some RAs have been affected while trying to communicate with us during load shedding periods in the Bruma area. We apologise for any inconvenience that this may have caused you.

The Maneo building does not have back-up power facilities, and because the IRBA is relocating to bigger premises in August, we feel that it would be an unnecessary expense to invest in back-up systems at this stage, for just a few short months.

According to the latest schedules we are due to experience possible load shedding from **10h00 to 14h00** on the following dates:

Thursday 8 May
Tuesday 13 May
Thursday 22 May
Tuesday 27 May
Thursday 5 June
Tuesday 10 June
Thursday 19 June
Tuesday 24 June

Please bear with us during these times. We will do everything we can to minimise the disruptions

GENERAL NEWS

CONTINUED

The IRBA has grown substantially in the past 2 years, and now has a staff complement of 70.

The following is a list of all the staff members who have joined the IRBA during the past financial year. Many of these were employed to fill new positions that have been created in order to fulfil the requirements of the Auditing Profession Act.

Flip Wessels	Personal Assistant	Standards
Silas Mtintso	Professional Manager	Standards
Thabisile Nzuke	Administrative Assistant	Communications
Jeanetha Brink	Reviewer	Practice Review
Greg Lombard	Reviewer	Practice Review
Ciara Reintjes	Reviewer	Practice Review
Yvonne Kgoedi	Reviewer	Practice Review
François Opperman	Reviewer	Practice Review
Martin Lange	Reviewer	Practice Review
Suzanne Meyer	Reviewer	Practice Review
Lisa Feldman	Reviewer	Practice Review
Sifiso Majola	Reviewer	Practice Review
Marius Fourie	Reviewer	Practice Review
Meryna Roelofs	Reviewer	Practice Review
Henriette Fortuin	Administrator: Desktop Reviews	Practice Review
Brigitte Schutte	Forensic Investigator	Legal
Hermien Drotsky	PA / Administrator	Education, Training & Professional Development
Tammy Salzmann	Educationist	Education, Training & Professional Development
Lethu Mcunu	Graduate Trainee	Education, Training & Professional Development
Khanyisa Makuzeni	Finance Graduate Trainee	Operations
Kabelo Dzingwa	Technical Support Officer	Operations
Sicebi Mthethwa	Accounting & Supply Chain Management Officer	Operations

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