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DISCIPLINARY RULES

*These rules came into effect on 1 July 1990.
All previous rules, including those published in
the Government Gazette, are hereby withdrawn.*

1 DEFINITIONS

In these rules

- 1.1 “Act” means the *Public Accountants’ and Auditors’ Act*, 1991 (Act 80 of 1991) and any expression to which a meaning has been assigned in the Act bears, when used in these Rules, the meaning so assigned;
- 1.2 “Board” means the Public Accountants’ and Auditors’ Board established in terms of Act 80 of 1991;
- 1.3 “Code” means the *Code of professional conduct* published by the Board by virtue of the powers granted to it in terms of sections 13 and 23 of the Act;
- 1.4 “Disciplinary Committee” means a committee established by the Board in accordance with the provisions of section 10(1) of the Act and to which it has assigned its powers to enquire into cases of alleged improper conduct and to impose punishments in respect thereof;
- 1.5 “firm” means a sole practitioner, or a number of practitioners in partnership, engaging in public practice;
- 1.6 “Investigation Committee” means the Committee established by the Board in accordance with the provisions of section 10(1) of the Act and to which it has assigned its powers to enquire into cases of alleged improper conduct and to impose punishments in respect thereof;
- 1.7 “Practitioner” means a person who is registered under this Act as an accountant and auditor, *or who was so registered at the time that the alleged improper conduct took place*, whether he is in public practice or not;³
- 1.8 “Rules” means the *Disciplinary rules* prescribed under section 13(1)(h)(i) of the Act;
- 1.9 “secretary” means the secretary of the Board and shall be construed as including a reference to the Director: Legal, of the Board;
- 1.10 “trainee accountant” means a person who is serving under a training contract and shall be construed as including a reference to an articled clerk;
- 1.11 “training contract” means a written contract of training entered into on the prescribed form and registered with the Board, whereby a person is duly bound to serve a firm for a specified period and is entitled to receive training in the practice and profession of a public accountant and auditor, and shall be construed as including a reference to articles of clerkship.

2 IMPROPER CONDUCT AND PUNISHMENT

- 2.1 On the understanding that the Board is empowered by section 23 of the Act to enquire into and deal with any complaint, charge or allegation which may be laid before it, and to impose any of the punishments hereinafter set forth in respect of any improper conduct, and on the understanding further that the acts or omissions specified in the sub-paragraphs of this rule are not intended to be a complete list of acts or omissions which may constitute improper conduct on the part of the practitioner and which are punishable in accordance with the provisions of this rule, any practitioner shall be guilty of improper conduct if he/she –
- 2.1.1 contravenes or fails to comply with any provision of the Act with which it is his/her duty to comply;
 - 2.1.2 contravenes or fails to comply with any provision of any other Act with which it is his/her duty to comply in his/her capacity as accountant and auditor to an undertaking or in doing work of a type commonly performed by a registered accountant and auditor;
 - 2.1.3 commits any offence involving dishonesty, and in particular (but without prejudice to the generality of the foregoing) theft, fraud, forgery or uttering a forged document, perjury, bribery or corruption;
 - 2.1.4 is dishonest in the performance of any work or duties devolving upon him/her in relation to –
 - 2.1.4.1 any work of a type commonly performed by a practitioner; or
 - 2.1.4.2 any office of trust which he/she has undertaken or accepted;
 - 2.1.5 without reasonable cause or excuse, and subject to the proviso to section 20(8) of the Act, fails to perform any 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 fails to perform the work or duties at all;
 - 2.1.6 with intent to evade or to assist any other person to evade any tax, duty, levy or rate whatsoever (whether the same be payable to the Government or to a provincial government or to a local authority or to any other body or authority in the Republic) –
 - 2.1.6.1 knowingly or recklessly prepares or makes, or assists any other person to prepare or make, any false statement (whether such statement be oral or in writing); or
 - 2.1.6.2 signs any false statement in relation thereto recklessly or knowing it to be false; or
 - 2.1.6.3 knowingly or recklessly prepares or maintains any false books of accounts or other records;
 - 2.1.7 fails
 - 2.1.7.1 to maintain in an account or accounts with an institution or

- institutions registered in terms of the *Banks Act, 1990* (Act 94 of 1990), separate from his/her own account and appropriately designated (which account or accounts may be a general account in his/her name or specific accounts operated in the names of the relevant clients or any other person to whom he/she is accountable), all moneys which shall come into his/her possession or under his/her control in the course of his/her professional practice and for which he/she is liable to account to a client or any other person; or
- 2.1.7.2 in the case of property other than money which shall come into his/her possession or under his/her control in the course of his/her professional practice and for which he/she is liable to account to a client or to any other person (including, but without limitation, trust property which is expressly registered in the name of an accountant and auditor in public practice, or jointly in the name of an accountant and auditor in public practice and any other person, in his/her or their capacity as administrator, trustee, curator or agent, as the case may be), to maintain such records as in the opinion of the Board may be reasonably expected to ensure that the property can readily be identified as being the property of such client or other person;
- 2.1.8 divulges to any third party, whether orally, in writing or otherwise, any confidential information which he/she may have obtained in the course of his/her professional relations with any client or employer including any information obtained by him/her as to the business affairs, the trade secrets or the technical methods or processes of such client or employer, unless such client or employer (or, in the case where such client or employer is deceased, the executor of his/her estate) has expressly consented to such information being divulged, or unless the accountant and auditor is obliged by law to divulge it, or unless the accountant and auditor in good faith divulges it to the Board in order that the Board may consider whether it should exercise any of the powers, duties or functions vested in it by the Act or these rules;
- 2.1.9 makes or fixes, or attempts to make, fix or recover, or enters into an agreement or associates him/herself in any way with any other person for the purpose of making, fixing or recovering any fee, charge or other consideration for professional service of a type commonly performed by a registered accountant and auditor which have been or are to be rendered by him/her, which, whether wholly or in part, is in any way contingent upon the results of such services: Provided that this rule shall not apply to the following:

- 2.1.9.1 Fees fixed or taxed by the proper authority in respect of the compulsory liquidation or the judicial management of any company or the administration of the estate of a deceased or insolvent person or person under other legal disability and fees fixed by a registered accountant and auditor in respect of the voluntary liquidation of any company on the basis of the fees which would have been recoverable had the liquidation been a compulsory liquidation;
 - 2.1.9.2 Commission paid to an executor, trustee, administrator or agent, the amount of which is based on the income collected by him/her;
 - 2.1.9.3 Fees paid to a director of a company, the amount of which is based on the dividends declared or the profits earned by such company;
 - 2.1.9.4 Remuneration paid to a manager of a business, the amount of which is based on a percentage of the earnings or profits of such business;
 - 2.1.9.5 Commission paid in respect of any type of insurance business or in respect of the sale of movable or immovable property or in respect of the collection of debts or in respect of the raising of loans;
 - 2.1.9.6 The charging of fees which are contingent upon the result of a professional service where the charging of such fees is permitted by the Code and is otherwise in accordance with any limitations imposed by the Code;
- 2.1.10 except with the knowledge of his/her client, directly or indirectly stipulates for or receives from any third party (other than a person registered as an accountant and auditor under the Act and engaged in public practice or a person practising as an accountant and auditor outside the Republic) any regard for anything done by him/her in the course of or in connection with the services rendered by him/her to such client;
- 2.1.11 permits his/her name to be used in connection with any estimate of earnings contingent upon future transactions in a manner which may lead to the belief that he/she vouches for the accuracy of the estimate;
- 2.1.12 seeks either before or during the period of training of a trainee accountant to impose any restraint whatever on the trainee accountant concerned which will apply after the date of termination of the training period, or threatens or attempts to enforce any such restraints after such date. *The provisions of this rule will not, however, apply so as to prohibit a practitioner from seeking to restrain a trainee accountant, for a period of not longer than one year from the date of the trainee's ceasing to be employed by the practitioner -*

- 2.1.12.1 *from soliciting for professional work from an existing client of the practitioner or from accepting an engagement of any kind from an existing client of the practitioner in circumstances in which the practitioner has confirmed in writing that there are no professional or other reasons why he should not accept the engagement;*⁴
- 2.1.13 directly or indirectly stipulates or receives from a trainee accountant who is or has been serving under a training contract or from any other person any payment, reward, compensation or consideration for agreeing to the cancellation of such training contract: Provided that it shall not be deemed a breach of this rule if a practitioner requires to be or is reimbursed in respect of disbursements actually made by him/her to the Board in connection with a training contract which is subsequently cancelled and of which disbursements he/she is able to produce proof to the satisfaction of the Board;
- 2.1.14 fails to answer or to deal with appropriately within a reasonable time any correspondence or other communication from the Board or any other person which requires a reply or other response;
- 2.1.15 fails to comply within a reasonable time with an order, requirement or request of the Board;
- 2.1.16 without reasonable cause fails to resign from a professional appointment when requested by the client to do so;
- 2.1.17 fails after demand to pay any subscription or any fee, levy or other charge payable to the Board;
- 2.1.18 abandons his/her practice without previous notice to his/her clients and without arranging with them for the despatch of their business or the care of their property in his/her possession or under his/her control;
- 2.1.19 solicits or advertises or canvasses for work in any manner not permitted by the Code;
- 2.1.20 without reasonable cause or excuse, contravenes or fails to observe any of the provisions of the Code; or
- 2.1.21 conducts him/herself in a manner which is improper or discreditable or unprofessional or dishonourable or unworthy on the part of a practitioner or which tends to bring the profession of accounting into disrepute.
- 2.2 Improper conduct on the part of a trainee accountant shall include any conduct which would be improper had it been perpetrated by a practitioner.
- 2.3 A practitioner shall be liable on being found guilty on a charge of improper conduct to one or more of the following punishments:
- 2.3.1 A caution;
- 2.3.2 A reprimand;
- 2.3.3 A fine not exceeding *R150 000*;¹

- 2.3.4 Suspension from practice for a period specified by the Disciplinary Committee;
 - 2.3.5 Removal of his/her name from the register of accountants and auditors;
 - 2.3.6 Qualified, temporary or permanent disqualification from registration as an accountant and auditor.
- 2.4 A trainee accountant shall be liable on being found guilty on a charge of improper conduct to one or more of the following punishments:
- 2.4.1 A caution;
 - 2.4.2 A reprimand;
 - 2.4.3 A fine not exceeding *R150 000*¹;
 - 2.4.4 Cancellation of his/her training contract;
 - 2.4.5 Permanent disqualification from registration as a trainee accountant.
- 2.5 Where the Investigation or Disciplinary Committee
- 2.5.1 imposes a fine in terms of rules 2.3.3 or 2.4.3 it may suspend the payment of the fine or any part thereof on such conditions as it may determine;
 - 2.5.2 imposes a punishment in terms of rules 2.3.4, 2.3.5 or 2.4.4, it may suspend the coming into effect of the punishment on such conditions as it may determine.

3 METHOD OF ENQUIRY INTO ALLEGATIONS OF IMPROPER CONDUCT

- 3.1 The Investigation Committee shall consider any complaint which is brought to its attention by the Director: Legal, and which *prima facie* appears to indicate that a practitioner or trainee accountant, who is or was registered as such under the Act (hereinafter referred to as the accused) may, while so registered, have been guilty of improper conduct.
- 3.2 In any case where the Director: Legal, has *prima facie* evidence that there has been a contravention of the provisions of rules 2.1 or 2.2 he/she may, in his/her discretion, before bringing the matter to the attention of the Investigation Committee, advise the accused in writing of the nature of the complaint and call upon him/her to furnish his/her written explanation in answer to the complaint within 30 days after the date of such notice, and at the same time warn him/her that such explanation may be used in evidence against him/her.
- 3.3 The Investigation Committee may, of its own motion, exercise its powers under these Rules notwithstanding the absence of any complaint, in which event the provisions of rule 3.8 shall apply.
- 3.4 Save where the Investigation Committee otherwise decides, a complaint shall be in the form of an affidavit, detailing in precise terms the specific acts or failure complained of and shall be lodged with the secretary.
- 3.5 The Investigation Committee may require a complainant to provide on affidavit further particulars on any aspect of the complaint.

- 3.6 The Investigation Committee shall not be obliged to disclose the source of a complaint.
- 3.7 Upon receipt of a complaint the Investigation Committee may, where it is of the opinion that the complaint does not disclose a *prima facie* case of improper conduct or where a complainant has neglected or refused to comply with the requirements of these Rules, dismiss the complaint and inform the complainant accordingly.
- 3.8 Upon receipt of a complaint the Investigation Committee may, where it is of the opinion that a *prima facie* case has been made for improper conduct on the part of the accused –
 - 3.8.1 except where this has already been done by the Director: Legal, advise the accused in writing of the particulars of the complaint and call upon him/her to furnish his/her written explanation in answer to the complaint within 30 days of such notice, and at the same time warn him/her that such explanation may be used in evidence against him/her;
 - 3.8.2 at any time, and whether or not it has also proceeded or also thereafter proceeds under rule 3.8.1, call upon the accused to appear at such time and place as it may determine to explain or elucidate or discuss the matter without prejudice to his/her rights.
- 3.9 When, upon consideration of the complaint and the accused's explanation in answer thereto or elucidation of the matter, either written or oral, the Investigation Committee is satisfied that –
 - 3.9.1 the accused has given a reasonable explanation with regard to the conduct imputed to him/her; or
 - 3.9.2 the conduct imputed to the accused does not constitute improper conduct; or
 - 3.9.3 there is no reasonable prospect of proving that the accused has been guilty of the conduct imputed to him/her;it may decide not to proceed further in the matter and shall advise the complainant and the accused accordingly.
- 3.10 If the accused admits that he/she has been guilty of the improper conduct imputed to him/her, the Investigation Committee shall invite the accused to make representations with regard to the punishment to be imposed, and shall afford him/her a reasonable time within which to make such representations. Thereafter, having considered such representations, the Investigation Committee may impose upon the accused any punishment which it is competent to impose.
- 3.11 Any case of alleged improper conduct not disposed of as provided for in rules 3.7, 3.9 or 3.10 shall form the subject of a hearing to be conducted by the Disciplinary Committee in accordance with the procedure set out in rule 4.
- 3.12 Wherever the Investigation Committee acts in terms of rules 3.7, 3.9 and 3.10, it shall report to the Board.
- 3.13 The Investigation Committee shall cause to be kept, in an appropriate form, a record of its proceedings.

4 PROCEDURE AT HEARINGS

- 4.1 Hearings shall be conducted by the Disciplinary Committee at a venue determined by the Disciplinary Committee and shall be held in public unless there are compelling reasons why the hearing should be held in camera.²
- 4.2 In the case of alleged improper conduct which is to form the subject of a hearing, the Director: Legal, shall notify the accused as closely as possible in the form provided in annexure A to these Rules, of the nature of the charge preferred against him/her. At the same time the accused shall be furnished with a copy of these Rules and be warned that any written answer which he/she may make to the charge may be used in evidence against him/her.
- 4.3 The notice referred to in rule 4.2 shall be served on the accused at his/her last known address in the manner prescribed by section 24(2) of the Act, provided that the accused shall be permitted to waive, in writing, the provisions of this rule.
- 4.4 The accused shall file his/her written reply to the notice referred to in rule 4.2 within 21 days (or such further period as the Committee may allow) from date of receipt. In such reply he/she shall set out the basis of his/her defence to the charge; provided that it shall be sufficient compliance with this rule if the accused requests in writing that any reply previously furnished to the Investigation Committee in terms of rule 3.8 shall constitute his/her reply to the notice. If the accused fails to comply with the provisions of this rule and as a consequence thereof the Board incurs unnecessary costs, the Disciplinary Committee may order that the costs be recoverable from the accused, whether or not the accused is found guilty on the charge.
- 4.5 In all cases where the complainant or accused expresses a desire to have witnesses subpoenaed to give evidence or where the Disciplinary Committee itself desires to subpoena any witness, including the complainant, the chairman of the Board or a person authorised by the Board shall sign the necessary subpoenas, which shall approximate as closely as possible the form provided in annexure B to these Rules.
- 4.6 Where the accused expresses a desire to have a witness subpoenaed to give evidence he/she shall deposit with the Board a sum of money sufficient to cover the costs of subpoenaing such witness, from which sum such costs shall be paid, any balance remaining being refunded to the accused.
- 4.7 All verbal evidence may be taken on oath or affirmation which shall be administered or accepted by the chairman of the Disciplinary Committee.
- 4.8 Whenever any case of alleged improper conduct is to form the subject of a hearing, the Disciplinary Committee may appoint an attorney or advocate or the secretary to present the case before the Committee (hereinafter referred to as the pro forma complainant) and if a pro forma complainant is appointed all evidence in support of the charge preferred against the accused shall be led and produced by the pro forma complainant.

4.9 Where a pro forma complainant is appointed to act at a hearing the Board may appoint one or more practitioners to assist him/her.

4.10 Accused present and pleads not guilty and pro forma complainant appointed

Where the accused is present at a hearing at which a pro forma complainant has been appointed to act, the order of procedure shall be as follows:

- 4.10.1 The chairman of the Disciplinary Committee or the Director: Legal, shall read the notice of the hearing addressed to the accused, unless the accused or his/her representative duly authorised by him/her in writing, agrees to dispense with the reading of such notice.
- 4.10.2 The pro forma complainant shall state his/her case and then produce his/her evidence in support of it. The accused or his/her representative duly authorised in writing shall be entitled to cross-examine the witnesses produced by the pro forma complainant.
- 4.10.3 At the conclusion of the case presented by the pro forma complainant, the accused shall be afforded the opportunity of stating his/her case or defence either by him/herself or by his/her representative duly authorised by him/her in writing, and thereafter lead his/her evidence in support thereof. If he/she states his/her defence in writing, his/her statement shall be read. The pro forma complainant shall be entitled to cross-examine the accused (if he/she has elected to give evidence) and all his/her witnesses.
- 4.10.4 At the conclusion of the case for the accused, the Disciplinary Committee shall, whether the accused has produced evidence or not, hear the pro forma complainant on the case generally but shall hear no further evidence unless in a special case it may think it just to receive such further evidence. At the conclusion of the address of the pro forma complainant, the accused or his/her representative duly authorised by him/her in writing, shall be entitled to address the Disciplinary Committee on the case in defence of the accused. The pro forma complainant shall not be entitled to reply to such address unless –
 - 4.10.4.1 the accused or his/her representative has produced further evidence after the address of the pro forma complainant, in which event such reply shall be confined to matters arising out of such evidence; or
 - 4.10.4.2 the accused or his/her said representative has in his/her address raised any matter of law, in which event such reply shall be confined to the matter of law so raised.
- 4.10.5 Where a witness is produced by any party such witness shall first be examined by the party producing him/her, and then cross-examined by the adverse party and then re-examined by the party producing him/her.

4.11 Accused not present and pro forma complainant appointed

Where the accused is not present or represented at a hearing at which a pro forma complainant has been appointed to act, the order of procedure shall be as follows:

- 4.11.1 Proof of service on the accused of the notice of the hearing shall be produced to the Disciplinary Committee, but it shall not be necessary for such notice to be read unless the chairman of the Disciplinary Committee directs that it shall be.
- 4.11.2 The pro forma complainant shall state his/her case and then produce evidence in support of it.
- 4.11.3 For the purpose of paragraph 4.11.2, it shall not be necessary for formal evidence to be given on oath and the Disciplinary Committee may consider and take cognisance of any written statement or evidence produced as evidence by the pro forma complainant.

4.12 Accused pleads guilty and a pro forma complainant appointed

Where a hearing is being conducted at which a pro forma complainant has been appointed to act and the accused or his/her representative duly authorised by him/her in writing notifies the Disciplinary Committee that the accused pleads guilty to one or more or all of the charges, the Disciplinary Committee may in its discretion find the accused guilty on such charge or charges without hearing any evidence or after hearing such evidence as it may think fit. In that event the procedure shall be as follows:

- 4.12.1 The accused or his/her said representative shall be entitled to lead evidence in mitigation. The pro forma complainant shall be entitled to cross-examine the accused (if he/she has elected to give evidence) and all his/her witnesses and to lead evidence in rebuttal. The accused or his/her said representative shall be entitled to cross-examine any witnesses called by the pro forma complainant. Any witness (including the accused) may be re-examined by the party producing him/her.
- 4.12.2 At the conclusion of such evidence or in the absence thereof the pro forma complainant shall be entitled to address the Disciplinary Committee on the question of the punishment to be imposed on the accused. At the conclusion of such address the accused or his/her said representative shall be entitled to address the Disciplinary Committee on the same question. The pro forma complainant shall not be entitled to reply to such address unless the accused or his/her said representative has in his/her address raised any matter of law, in which event such reply shall be confined to the matter of law so raised.

4.13 Accused is present and no pro forma complainant appointed

Where the accused is present in person at a hearing at which no pro forma complainant has been appointed to act, the procedure shall be as follows:

- 4.13.1 The chairman of the Disciplinary Committee or the secretary shall read the notice of the hearing addressed to the accused unless the accused or his/her representative duly authorised by him in writing agrees to dispense with the reading of such notice.
- 4.13.2 The Disciplinary Committee shall hear and examine such witnesses, if any, as it has subpoenaed to give evidence in relation to the charge or charges preferred against the accused. The accused or his/her representative duly authorised by him/her in writing shall be entitled to cross-examine any such witness.
- 4.13.3 At the conclusion of the case presented against him/her, the accused shall be afforded the opportunity of stating his/her case or defence, either by him/herself or by his/her representative duly authorised by him/her in writing, and thereafter of leading his/her evidence in support thereof. If he/she states his/her defence in writing, this statement shall be read.
- 4.13.4 At the conclusion of the case for the accused the latter or his/her representative duly authorised by him/her in writing shall be entitled to address the Disciplinary Committee on the case in defence of the accused.

4.14 Accused not present and no pro forma complainant appointed

Where the accused is not present or represented at a hearing and a pro forma complainant has not been appointed to act at such hearing or enquiry, the Disciplinary Committee may adopt such procedure as it may, at its entire discretion, deem fit and may consider and take cognisance of any statement, evidence or information, whether written or verbal, which may be placed before it.

4.15 Accused pleads guilty and is not present and no pro forma complainant appointed

Where a hearing is being conducted at which a pro forma complainant has not been appointed to act, and the accused is not present or represented, but has notified the Disciplinary Committee that he/she pleads guilty to one or more or all of the charges, the Disciplinary Committee may in its discretion find the accused guilty of such charge or charges without hearing any evidence as it may think fit, and may consider and take cognisance of any statement, evidence or information, whether written or verbal, in mitigation which may be placed before it.

4.16 General

- 4.16.1 Where a hearing is being conducted and any person whose evidence may be material has not been called as a witness either by the pro forma complainant or by the accused, the Disciplinary Committee may call such person as a witness.

- 4.16.2 Members of the Disciplinary Committee may, through or with the permission of the chairman, put such questions to the complainant, the accused (if he/she has elected to give evidence) or the witness as they may think desirable.
- 4.16.3 The pro forma complainant may, with the consent of the Disciplinary Committee, withdraw any charges at any time before a finding has been made thereon.
- 4.16.4 Any decision of the Disciplinary Committee with regard to any point arising in connection with, or in the course of a hearing, may be arrived at *in camera*.
- 4.16.5 The Disciplinary Committee may depart from the procedure laid down in these Rules when in its opinion it is expedient and reasonable to do so; provided the accused or his/her representative duly authorised by him/her in writing agrees thereto.
- 4.16.6 Where any matter of procedure arises for which no provision is made in these Rules, the chairman of the Disciplinary Committee shall at his/her discretion determine what procedure shall be followed.
- 4.16.7 Any departure from the provisions of these Rules shall not invalidate the proceedings at a hearing, unless such departure caused or was calculated to cause substantial prejudice or injustice to the accused.
- 4.16.8 Upon the conclusion of the proceedings at a hearing the Disciplinary Committee shall deliberate upon the case *in camera*, and the finding and sentence, if any, shall be communicated to the accused and complainant by the chairman forthwith or at such later date as the Disciplinary Committee shall decide.
- 4.16.9 Whenever the Disciplinary Committee acts in terms of rule 4.16.8, it shall report thereon to the Board.
- 4.16.10 The Disciplinary Committee shall cause to be kept, in a form appropriate to the nature of any particular hearing or enquiry, a record of the proceedings at such hearing or enquiry.

ENDNOTES

1. Amended by Board resolution B2133 with effect from 29 September 1992.
Amended again by Board Resolution B2346 with effect from 9 June 1999.
Amended again by EXCO Resolution E3637 with effect from 6 February 2001.
2. Amended by Board Resolution B.2417, dated 10 & 11 June 2002.
3. Amended by Board Resolution B2372 dated 14 March 2000.
4. Inserted by EXCO Resolution E3600 dated 11 April 2000.

ANNEXURE A
FORM OF NOTIFICATION

To

You are hereby notified that a hearing in terms of section 23 of the *Public Accountants' and Auditors' Act, 1991* (Act 80 of 1991) as amended, will be held at the main offices of the Board on 20..... at by the Disciplinary Committee when the following charge which has been preferred against you, will be considered:

.....

You are hereby notified that you are entitled to appear at such hearing by yourself or to be represented thereat by some other person duly authorised by you, in writing, on your behalf and that you may produce evidence, call and examine witnesses on your behalf and cross-examine other witnesses.

You are required to furnish the basis of your defence to the charges by but should you desire that your letter dated constitute your explanation or defence, please notify me to that effect as soon as possible and by not later than You are hereby warned that any written answer which you may make to the charge may be used in evidence against you.

You are hereby advised that your record of previous convictions (if any) by the Public Accountants' and Auditors' Board or any committee thereof, will be taken into consideration in determining the sentence to be imposed on you, should you be found guilty of the charge set out above.

If you fail to appear, the Disciplinary Committee may consider and deal with the charge in your absence in accordance with the *Disciplinary rules*.

A copy of the *Disciplinary rules* is enclosed.

Given under the hand of the Director this day of 20.....

.....
Director: Legal
Public Accountants' and Auditors' Board

ANNEXURE B
FORM OF SUBPOENA

To

You are hereby requested to appear in person at
on..... 20..... at
before the Disciplinary Committee in the matter of a hearing in terms of section 23 of
the *Public Accountants' and Auditors' Act, 1991* (Act 80 of 1991), as amended, in
relation to the conduct of certain Esquire. You are also
requested to bring with you and then produce the documents specified in the list
hereunder, and then and there to testify at the hearing.

List of documents to be produced

.....
.....
.....

Given under the hand of the of the this
..... day of 20

.....
Capacity of signatory