



DISCIPLINARY HEARING SCHEDULE

August 2022

Date	Time	Venue	Parties	Hearing	Overview of charges
23, 24, 25 & 26 August 2022	09:30 – 16:00	IRBA Offices, Building 2, Greenstone Hill Office Park, Modderfontein	IRBA // ABM	Merits hearing	<p>The Respondent issued an unqualified audit opinion in relation to the Annual Financial Statements (AFS) of a state-owned company (SOC), for the year ended 31 March 2016.</p> <p>Following an investigation, the Respondent was charged for breach of several of the Rules Regarding Improper Conduct as a result of having issued an incorrect audit opinion in relation to his audit of the SOC's AFS, specifically in that, he failed to disclose material non-compliance with legislation and internal control deficiencies in the Independent Auditor's Report on the consolidated and separate AFS; he failed to maintain an attitude of professional scepticism during the conduct of the audit, he failed to obtain sufficient appropriate audit evidence to draw a reasonable conclusion on the amount of irregular expenditure and that he omitted a modification regarding the limitation of scope from his Independent Auditor's Report.</p>
24 & 25 August 2022	09:30 – 16:00	IRBA Offices, Building 2, Greenstone Hill Office Park, Modderfontein	IRBA // GR	Merits hearing	<p>The Respondent was Registered Auditor and Tax Practitioner. He was subsequently deregistered as a Tax Practitioner by SARS for non-compliance with his personal tax obligations and failure to rectify his tax affairs when called upon to do so.</p> <p>Following an investigation, the Respondent was charged with breach of the IRBA Professional Code of Conduct for failure to comply with tax laws and regulations applicable to him, as well as failure to avoid action that discredits the auditing profession.</p>

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