

DISCIPLINARY HEARING SCHEDULE

March 2025

Date	Time	Venue	Parties	Hearing	Overview of charges
18 – 20 March 2025	09:30 – 16:00	IRBA Offices, Building 2, Greenstone Hill Office Park, Modderfontein	IRBA // MGHB	Merits hearing	The Respondent is charged with breaches of Rules 2.1, 2.2, 2.4, 2.5, 2.6, 2.7, 2.14, and 2.15 of the Rules Regarding Improper Conduct. The charges arise from the Respondent's failure to accurately disclose his audit clients in his annual declarations, misrepresentations regarding his relationship with an audit client, and failure to maintain independence in audit engagements. The Respondent also failed to supervise his office manager, resulting in unauthorised transfers from audit client's bank accounts to his firm's account. Furthermore, the Respondent issued unqualified audit opinions on financial statements without performing or reviewing any audit work and failed to retract these financial statements when required. Additionally, the Respondent's signature was used on audit reports without his knowledge, demonstrating a failure to implement adequate quality control measures.

NOTE: Should you wish to attend any of the hearings, please contact the Disciplinary Committee Secretariat Eagan September at eseptember@irba.co.za