



## DISCIPLINARY HEARING SCHEDULE

October 2024

Date	Time	Venue	Parties	Hearing	Overview of charges
15 - 18 October 2024	09:30 – 16:00	IRBA Offices, Building 2, Greenstone Hill Office Park, Modderfontein	IRBA// WAAG	Merits hearing	<p>The Respondent is charged with breach of Rules 2.1, 2.4, 2.5, 2.6 and 2.7 of the Rules Regarding Improper Conduct as a result of failures to:</p> <ul style="list-style-type: none"><li>• Document considerations regarding self-review threats after conducting a forensic investigation and providing audit opinions on the same entity and its related entities.</li><li>• Consider whether the directors' failure to prepare annual financial statements constituted a breach of the Companies Act, which would have been a reportable irregularity requiring notification to the IRBA under Section 45 of the APA.</li><li>• Declare to the IRBA that he had performed audits on the entities and related entities.</li></ul>

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