

**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER: 2939 [**NW3257E**]**

**DATE OF PUBLICATION: 06 October 2017**

**2939. Mr D J Maynier (DA) to ask the Minister of Finance:**

(a) What is the total number of reports of irregularities that were received by the Independent Regulatory Board for Auditors (IRBA) in terms of section 45 of the Auditing Profession Act, Act 26 of 2005, from KPMG (i) in each of the past 10 financial years and (ii) since 1 April 2017, (b) on what date was each report received, (c) what were the details of each report and (d) what action was taken in each case following receipt of the report by IRBA? NW3257E

**REPLY:**

1. i)

|  |  |
| --- | --- |
| **Financial year** | **Number of reportable irregularities** |
| 1 April 2007 - 31 March 2008 | 20 |
| 1 April 2008 - 31 March 2009 | 37 |
| 1 April 2009 - 31 March 2010 | 24 |
| 1 April 2010 - 31 March 2011 | 17 |
| 1 April 2011 - 31 March 2012 | 21 |
| 1 April 2012 - 31 March 2013 | 12 |
| 1 April 2013 - 31 March 2014 | 13 |
| 1 April 2014 - 31 March 2015 | 14 |
| 1 April 2015 - 31 March 2016 | 19 |
| 1 April 2016 - 31 March 2017 | 19 |

ii)

|  |  |
| --- | --- |
| 1 April 2017 - 30 September 2017 | 14 |

**b), c) and d)**

1 April 2007 - 31 March 2008: RI files were kept manually during this period. Our electronic records were only updated with the actions taken by the IRBA on continuing matters prior to the file being destroyed in terms of the IRBA’s file destruction policy and the National Archives and Records Service Act (No. 43 of 1996).

1 April 2008 - 31 March 2011: RI files were kept manually during this period. Our electronic records were only updated with the actions taken by the IRBA on continuing matters prior to the files being archived, meaning that this information could still be retrieved if required, but that it might take some time.

| **IRBA Reference Number** | **b)**  **Date 1st RI report received** | **c)**  **Particulars of matters addressed in report** | **d)**  **Action(s) undertaken by the IRBA - if any. Regulators to whom RIs were onwards sent.** |
| --- | --- | --- | --- |
| 2008/0003 | 04/04/2007 | Tax irregularity | The DTI, CIPRO and SARS |
| 2008/0009 | 04/04/2007 | Tax irregularity | The DTI, CIPRO and SARS |
| 2008/0167 | 16/07/2007 | Tax irregularity / Contravention of the Companies Act | The DTI, CIPRO and SARS |
| 2008/0168 | 16/07/2007 | Tax irregularity / Contravention of the Companies Act | The DTI, CIPRO and SARS |
| 2008/0169 | 16/07/2007 | Tax irregularity / Contravention of the Companies Act | The DTI, CIPRO and SARS |
| 2008/0183 | 25/07/2007 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0225 | 17/08/2007 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0343 | 18/10/2007 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0391 | 16/11/2007 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0392 | 16/11/2007 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0406 | 26/11/2007 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0407 | 26/11/2007 | File destroyed - information not available | No conclusion provided |
| 2008/0419 | 03/12/2007 | Contravention of the Attorneys Act | The Law Society of the Northern Provinces |
| 2008/0494 | 05/02/2008 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0529 | 29/02/2008 | File destroyed - information not available | RI did not exist. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0566 | 07/03/2008 | File archived - information not readily available | Electronic record not kept of regulator(s) to which RI report was sent. |
| 2008/0567 | 10/03/2008 | File destroyed - information not available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2008/0569 | 11/03/2008 | Contravention of the Companies Act | The DTI and CIPRO |
| 2008/0570 | 11/03/2008 | Contravention of the Companies Act | The DTI and CIPRO |
| 2008/0772 | 27/03/2008 | Tax irregularity / Contravention of the Companies Act | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0108 | 10/04/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0149 | 08/05/2008 | File archived - information not readily available | The DTI, CIPRO, The Department of Labour and the City of Johannesburg. |
| 2009/0291 | 30/06/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0292 | 30/06/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0307 | 04/07/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0392 | 29/07/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0393 | 29/07/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0394 | 29/07/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0495 | 02/09/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0533 | 10/09/2008 | File archived - information not readily available | The DTI, CIPRO, the Department of Labour and SARS. |
| 2009/0534 | 10/09/2008 | File archived - information not readily available | The DTI, CIPRO, the Department of Labour and SARS. |
| 2009/0544 | 12/09/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0545 | 12/09/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0546 | 12/09/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0585 | 22/09/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0615 | 03/10/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0620 | 06/10/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0820 | 06/11/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0874 | 03/12/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0875 | 03/12/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0879 | 09/12/2008 | File archived - information not readily available | File archived - information not readily available |
| 2009/0880 | 09/12/2008 | File archived - information not readily available | File archived - information not readily available |
| 2009/0905 | 18/12/2008 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0941 | 23/01/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0950 | 02/02/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0955 | 05/02/2009 | File archived - information not readily available | The DTI and CIPRO |
| 2009/0959 | 05/02/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0960 | 06/02/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0962 | 06/02/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/0963 | 06/01/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/1026 | 26/02/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/1038 | 02/03/2009 | File archived - information not readily available | The DTI, CIPRO and the JSE |
| 2009/1041 | 06/03/2009 | File archived - information not readily available | The DTI and SARS |
| 2009/1077 | 16/03/2009 | File archived - information not readily available | The JSE |
| 2009/1111 | 27/03/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/1112 | 27/03/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2009/1113 | 27/03/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0054 | 04/03/2009 | File archived - information not readily available | The DTI, CIPRO and SARS |
| 2010/0071 | 15/04/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0156 | 25/05/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0579 | 03/07/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0582 | 06/07/2009 | File archived - information not readily available | RI did not exist. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0583 | 07/07/2009 | File archived - information not readily available | The JSE |
| 2010/0680 | 24/06/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0712 | 25/08/2009 | File archived - information not readily available | SARS |
| 2010/0798 | 02/09/2009 | File archived - information not readily available | SARS |
| 2010/0713 | 25/08/2009 | File archived - information not readily available | SARS, National Treasury, the Office of Company and Intellectual Property Enforcement (OCIPE) & The Department of Communications. |
| 2010/0847 | 30/10/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0868 | 29/10/2009 | File archived - information not readily available | Department of Trade and Industry - the Office of Company and Intellectual Property Enforcement (OCIPE) & SARS |
| 2010/0905 | 16/11/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0909 | 26/11/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0910 | 26/11/2009 | File archived - information not readily available | RI did not exist. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0911 | 27/11/2009 | File archived - information not readily available | The Financial Services Board and the Financial Intelligence Centre |
| 2010/0912 | 27/11/2009 | File archived - information not readily available | The Financial Services Board and the Financial Intelligence Centre |
| 2010/0913 | 27/11/2009 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2010/0920 | 23/11/2009 | File archived - information not readily available | Department of Trade and Industry - the Office of Company and Intellectual Property Enforcement (OCIPE) |
| 2010/0927 | 09/12/2009 | File archived - information not readily available | SARS |
| 2010/0941 | 11/12/2009 | File archived - information not readily available | Department of Trade and Industry - the Office of Company and Intellectual Property Enforcement (OCIPE) |
| 2010/1001 | 10/02/2010 | File archived - information not readily available | Department of Trade and Industry - the Office of Company and Intellectual Property Enforcement (OCIPE) and the JSE. |
| 2010/1019 | 19/02/2010 | File archived - information not readily available | SARS |
| 2010/1084 | 15/03/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0028 | 23/04/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0034 | 28/04/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0071 | 07/05/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0078 | 12/05/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0226 | 20/07/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0376 | 05/10/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0390 | 14/10/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0568 | 17/11/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0569 | 15/11/2010 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0606 | 08/12/2010 | File archived - information not readily available | Department of Trade and Industry - Office of Company and Intellectual Property Enforcement (OCIPE) |
| 2011/0634 | 15/12/2010 | File archived - information not readily available | SARS and the Financial Services Board |
| 2011/0682 | 31/01/2011 | File archived - information not readily available | SARS |
| 2011/0721 | 14/02/2011 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0722 | 03/03/2011 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0767 | 03/03/2011 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0779 | 03/03/2011 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2011/0796 | 18/03/2011 | File archived - information not readily available | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0058 | 11/05/2011 | Inadequate accounting records | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0089 | 24/05/2011 | Non-payment of PAYE, UIF and Skills Levies to SARS | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0095 | 25/05/2011 | Contravention of the Financial Intelligence Centre Act | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0114 | 30/05/2011 | Entity utilized an assessed loss in contravention of the Tax Act | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0118 | 12/05/2011 | Under-payment of PAYE to SARS | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0119 | 02/06/2011 | Allegations of collusion and price-fixing | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0126 | 02/06/2011 | Various contraventions of the VAT Act | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0235 | 18/07/2011 | Non-payment of PAYE and UIF due to financial difficulties. | Department of Labour and SARS |
| 2012\_0295 | 05/08/2011 | Entity not registered for VAT | SARS |
| 2012\_0323 | 08/08/2011 | Illegal manufacturing of conventional arms | Directorate Conventional Arms Control |
| 2012\_0401 | 19/09/2011 | Contravention of the Mineral and Petroleum Resources Development Act | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0408 | 30/09/2011 | Various contraventions of the Pension Funds Act | The Financial Intelligence Centre |
| 2012\_0409 | 30/09/2011 | Various contraventions of the Pension Funds Act | The Financial Intelligence Centre |
| 2012\_0577 | 21/10/2011 | Incorrect VAT claims | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0597 | 03/11/2011 | Incorrect amount paid over to SARS for income tax | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0610 | 21/10/2011 | Incorrect VAT claims and non-payment of PAYE | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0645 | 22/11/2011 | Inadequate accounting records | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0784 | 09/03/2012 | Non-disclosure of directors' interest in contracts | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0798 | 19/03/2012 | Fringe benefit taxes not withheld from employee remuneration | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0810 | 23/03/2012 | Bank has not appointed a Money Laundering Compliance Officer | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2012\_0812 | 30/03/2012 | Non-registration for tax | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2013\_0045 | 11/05/2012 | Non-payment of PAYE to SARS | SARS |
| 2013\_0085 | 05/06/2012 | Non-payment of PAYE, UIF and Skills Levies due to financial difficulties, inaccuracies in terms of diesel refunds claimed and non-payment of Workman's Compensation to the Commissioner. | CIPC, Department of Labour, SARS and Department of Labour (UIF) |
| 2013\_0086 | 06/06/2012 | Under-declaration of VAT output taxes and non-payment of PAYE. | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2013\_0098 | 12/06/2012 | Contravention of Exchange Control Regulations (South African Reserve Bank) | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2013\_0146 | 10/07/2012 | Various irregularities identified in establishment of trust | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2013\_0170 | 17/07/2012 | Various contraventions of the VAT Act | SARS |
| 2013\_0183 | 24/07/2012 | Entity has not registered as a credit provider | National Credit Regulator |
| 2013\_0203 | 07/08/2012 | Breach of fiduciary responsibility by senior manager | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2013\_0241 | 03/09/2012 | Non-payment of PAYE and UIF to SARS | SARS and Department of Labour (UIF) |
| 2013\_0374 | 16/11/2012 | Non-payment of PAYE, VAT and Capital Gains Taxes to SARS | SARS |
| 2013\_0620 | 20/02/2013 | Non-payment of VAT to SARS and non-submission of tax returns | SARS |
| 2013\_0633 | 01/03/2013 | Incomplete accounting records | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2014\_0019 | 16/04/2013 | Entity has not registered as a credit provider | National Credit Regulator |
| 2014\_0130 | 25/06/2013 | Non-payment of PAYE due to financial difficulties | JSE and SARS |
| 2014\_0200 | 08/08/2013 | Non-payment of PAYE to SARS | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2014\_0206 | 21/08/2013 | Uncertainties regarding the company's ability to continue with mining operations | CIPC and the Department of Mineral Resources |
| 2014\_0207 | 21/08/2013 | Uncertainties regarding the company's ability to continue with mining operations | CIPC and Dep of Minerals |
| 2014\_0252 | 13/09/2013 | Allegations of fraud regarding travel and subsistence claims, Non-payment of PAYE to SARS. | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2014\_0258 | 23/09/2013 | Non-payment of PAYE, UIF or Skills Levies | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2014\_0272 | 07/10/2013 | Entity has not registered as a credit provider | National Credit Regulator |
| 2014\_0281 | 15/10/2013 | Non-submission of tax returns and trading whilst insolvent. | CIPC and SARS |
| 2014\_0282 | 15/10/2013 | Non-submission of tax returns and trading whilst insolvent. | CIPC and SARS |
| 2014\_0325 | 11/11/2013 | Non-payment of PAYE or UIF | SARS and the Department of Labour (UIF) |
| 2014\_0347 | 21/11/2013 | Trust not registered as a taxpayer | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2014\_0508 | 24/02/2014 | Possible falsification of accounting records | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0041 | 03/04/2014 | Inadequate accounting records | The Financial Services Board |
| 2015\_0050 | 11/04/2014 | Misappropriation of funds by director | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0123 | 13/05/2014 | PAYE not paid over to SARS and not registered for VAT | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0338 | 11/07/2014 | Non-compliance with the Technology Innovation Agency Act | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0410 | 05/08/2014 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2015\_0469 | 26/08/2014 | Non-payment of VAT | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0716 | 03/11/2014 | Financial statements not prepared and/or approved and no tax returns have been submitted | CIPC & SARS |
| 2015\_0722 | 04/11/2014 | Facility does not have professional negligence insurance | The Department of Health |
| 2015\_0795 | 25/11/2014 | Entity has not registered as a credit provider | The National Credit Regulator |
| 2015\_0858 | 16/01/2015 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2015\_0859 | 16/01/2015 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2015\_0978 | 11/03/2015 | Financial statements not prepared and/or approved as well as allegations of fraud | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0979 | 11/03/2015 | Financial statements not prepared and/or approved as well as allegations of fraud | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2015\_0987 | 16/03/2015 | Allegations of fraud against a former FM | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0016 | 13/04/2015 | Fraud & theft | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0032 | 24/04/2015 | Companies Act - Breach of fiduciary duties by director | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0071 | 23/04/2015 | Companies Act - Breach of fiduciary duties by director | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0166 | 11/06/2015 | Companies Act - Breach of fiduciary duties by director | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0192 | 26/06/2015 | Companies Act - Breach of fiduciary duties by director | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0248 | 14/07/2015 | Companies Act - Breach of fiduciary duties by director | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2016\_0316 | 13/08/2015 | Fraudulent breach of supply chain management policy | Department of Higher Education and Training & The Directorate for Priority Crime Investigation. |
| 2016\_0376 | 01/09/2015 | Misappropriation of trust funds | Master of the High Court |
| 2016\_0390 | 08/09/2015 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2016\_0487 | 11/09/2015 | Outstanding VAT, Skills Levies, UIF and PAYE. | SARS, Department of Labour & Department of Labour (UIF) |
| 2016\_0488 | 11/09/2015 | Outstanding VAT, Skills Levies, UIF and PAYE. | SARS, Department of Labour & Department of Labour (UIF) |
| 2016\_0489 | 11/09/2015 | Outstanding VAT, Skills Levies, UIF and PAYE. | SARS, Department of Labour & Department of Labour (UIF) |
| 2016\_0490 | 22/09/2015 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2016\_0532 | 18/09/2015 | Outstanding UIF and PAYE & CFO having allegedly misappropriated funds | SARS, Department of Higher Education and Training & Department of Labour (UIF) |
| 2016\_0678 | 14/12/2015 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2016\_0693 | 15/12/2015 | Company trading whilst insolvent | CIPC |
| 2016\_0719 | 08/01/2016 | PAYE not paid over to SARS, financial assistance provided to related party without board approval. Terms and conditions of a loan agreement entered into with the Land Bank were not met. Terms and conditions of a grant received from the Department of Agriculture, forestry and Fisheries were not met. | CIPC, SARS, Land Bank & Department of Agriculture, Forestry and Fisheries. |
| 2016\_0820 | 01/03/2016 | Financial statements not prepared and/or approved | CIPC & SARS |
| 2016\_0845 | 07/03/2016 | Contractual breach that amounted to fraud. | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0030 | 15/04/2016 | Provisional tax returns not submitted, VAT returns not submitted & not registered for royalty taxes. | SARS & Department of Mineral Resources |
| 2017\_0032 | 15/04/2016 | Provisional tax returns not submitted, VAT returns not submitted & not registered for royalty taxes. | SARS, JSE & Department of Mineral Resources |
| 2017\_0036 | 19/04/2016 | PAYE not deducted | SARS |
| 2017\_0042 | 22/04/2016 | Output VAT not declared & financial statements not prepared | CIPC & SARS |
| 2017\_0116 | 01/06/2016 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0149 | 15/06/2016 | Financial Statements not audited and tax returns not submitted | CIPC & SARS |
| 2017\_0150 | 15/06/2016 | Financial Statements not audited and tax returns not submitted | CIPC & SARS |
| 2017\_0316 | 04/08/2016 | Financial statements not prepared | RI did not exist. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0433 | 23/09/2016 | Companies Act Section 30 - financial statements not prepared and/or approved | CIPC & SARS |
| 2017\_0526 | 03/11/2016 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0713 | 18/10/2016 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0733 | 24/11/2016 | Non-submission of tax returns and not yet registered for royalty tax purposes | JSE, Department of Mineral Resources & SARS |
| 2017\_0734 | 24/11/2016 | Non-submission of tax returns and not yet registered for royalty tax purposes | SARS & Department of Mineral Resources |
| 2017\_0758 | 06/12/2016 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0759 | 06/12/2016 | Non-submission of tax return (ITR14 return) | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0760 | 06/12/2016 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0795 | 20/01/2017 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0828 | 20/02/2017 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2017\_0829 | 20/02/2017 | Companies Act Section 30 - financial statements not prepared and/or approved | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2018\_0060 | 22/05/2017 | HR Director not acting in good faith. | Department of Higher Education & Training |
| 2018\_0082 | 05/06/2017 | Lack of adequate accounting records | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2018\_0089 | 12/06/2017 | Contraventions of Section 29 and 34 of the Companies Act | FIC & DPCI |
| 2018\_0101 | 20/06/2017 | Non-declaration of fringe benefits | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2018\_0161 | 05/07/2017 | Company annual tax returns and provisional tax not submitted. Non-submission of royalty tax returns and contravention of Section 30 of the Companies Act. | CIPC,SARS,JSE & Department of Mineral Resources |
| 2018\_0163 | 05/07/2017 | Company annual tax returns and provisional tax not submitted. Non-submission of royalty tax returns and contravention of Section 30 of the Companies Act. | SARS,CIPC & Department of Mineral Resources |
| 2018\_0180 | 13/07/2017 | Suspected corruption/ fraud | RI not continuing. No further actions required by the Auditing Profession Act 26 of 2005. |
| 2018\_0232 | 08/08/2017 | Contravention of Section 30 of the Companies Act | CIPC & SARS |
| 2018\_0233 | 08/08/2017 | Contravention of Section 30 of the Companies Act | CIPC & SARS |
| 2018\_0234 | 08/08/2017 | Contravention of Section 30 of the Companies Act | CIPC & SARS |
| 2018\_0235 | 08/08/2017 | Contravention of Section 30 of the Companies Act | CIPC & SARS |
| 2018\_0243 | 14/08/2017 | Non-submission of provisional tax returns, annual tax returns and VAT returns and contravention of Section 30 of the Companies Act | CIPC & SARS |
| 2018\_0244 | 14/08/2017 | Non-submission of provisional tax returns, annual tax returns and VAT returns and contravention of Section 30 of the Companies Act | CIPC & SARS |
| 2018\_0351 | 22/09/2017 | Information not due yet | Information not due yet |