

**THE SOUTHERN AFRICAN
INSTITUTE OF
GOVERNMENT AUDITORS**

SAIGA

"Ethical Public Sector Professionals"

BY-LAWS

THE SOUTHERN AFRICAN INSTITUTE OF GOVERNMENT AUDITORS

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Adopted by SAIGA Council Resolution: 28 February 2019

PART A – GENERAL PROVISIONS

1. DEFINITIONS

1.1 Unless inconsistent with the Constitution of the Institute, the By-laws of the Institute and the context, all words and expressions that indicate the singular also indicate the plural and *vice versa* and the following words shall have the meanings hereby assigned to them:

“Associates” means persons and institutions affiliated to the Institute and subscribing to the objectives of the Institute;

“By-laws” means the By-laws of the Institute as adopted by Council from time to time;

“Chairperson of the Council” means the President of the Institute as set out in the Constitution;

“Chairperson of the Executive Committee” means the chairperson of the Executive Committee of the Institute as set out in the Constitution;

“Chief Executive Officer” means the person appointed by the Council as the Chief Executive Officer of the Institute;

“Code of Conduct” means the Code of Conduct of the Institute, being the Code of Ethics for Professional Accountants, issued by the International Ethics Standards Council for Accountants of the International Federation of Accountants, with such variations thereto as the Council may deem appropriate;

“Communicate” means information and documentation conveyed by ordinary mail, by registered mail or by electronic means;

“Constitution” means the Constitution of the Institute;

“Co-opt” means elect into voting membership of the Council as set out in the By-laws of the Institute;

“Council” means the Council of the Institute as set out in the Constitution;

“Day” means a calendar day;

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“Executive Committee” means the Executive Committee of the Institute as set out in of the Constitution;

“Financial year” means the period from 1 January to 31 December;

“Honorary member” means a member who has been admitted to life membership of the Institute;

“Institute” means The Southern African Institute of Government Auditors;

“Member” means a person who has met the requirements set out in the By-laws and who has been admitted as a member of the Institute;

“Member in good standing” means a member who has paid in full all subscriptions, dues, fees, contributions, levies and other monies payable by that member of the Institute, who is not in breach of any of the provisions of the Constitution, or any of the By-laws, Code of Conduct or other provision and who has complied with the Institute’s continues professional development requirements;

“President” means the President of the Institute as set out in the Constitution;

“Registered address” means a member’s or a trainee’s address as defined in the By-laws;

“Secretariat” mean the employees appointed by the Chief Executive Officer who conducts administrative functions for the Institute; and

“Trainee” means a trainee government auditor who is in the process of educating and training himself/herself to qualify as a member of the Institute.

1.2 These By-laws must be read in conjunction with the Constitution of the Institute.

2. THE PRESIDENT

2.1 The President of the Institute shall have the following responsibilities in the name of and on behalf of the Institute:

(a) To preside as the Chairperson of the Council;

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- (b) To convene meetings of the Council as necessary for the strategic planning of the Institute's affairs and to conduct matters which are the responsibility of the Council as described in the Constitution;
- (c) To attend any of the Institute's committee meetings and to take part in the discussions on issues before the committees;
- (d) To represent the Institute;
- (e) To act as an ambassador for the Institute; and
- (f) To liaise and act on behalf of the Council.

2.2 The term of office of the President shall be four years, renewable for one additional term of three years. There after the ex-President will be eligible to serve on Council subject to the provisions applicable to Council members.

2.3 The President of the Institute shall be elected as follows:

- (a) Six weeks prior to the end of the current President's term of office, a request for nominations of presidential candidates must be communicated to all members of the Institute.
- (b) The request for nominations and the required nomination form must be communicated by the Secretariat to all members of the Institute.
- (c) The request for nominations and the nomination form will be communicated to all members as well as placed on the Institute's webpage.
- (d) Only a member of the Institute may nominate a presidential candidate.
- (e) A presidential candidate must be a member of the Institute.
- (f) Only a member in good standing is eligible to be nominated as a presidential candidate.
- (g) A presidential nomination must be in writing.
- (h) The nomination must be accepted, in writing, by the presidential candidate.
- (i) The nomination must be supported by two members of the Institute.
- (j) The presidential candidate must compile an abbreviated curriculum vitae containing at least the following information:

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- (i) The full name, title, qualifications and professional experience of the presidential candidate.
 - (ii) A proposal of how he/she will go about improving the member value and increasing the member base in order to establish the Institute as the preferred supplier of public sector accountants and auditors.
 - (iii) A proposal of how he/she will ensure that the affairs of the Institute carry on without interruption should he/she takes office as President.
- (k) All written nominations, as well as the required abbreviated curriculum vitae, must be returned to the Secretariat at least four weeks prior to the Annual General Meeting at which the election for President will be held.
- (l) A list of presidential nominees, their abbreviated curriculum vitae and a ballot paper must be communicated to all members three weeks before the Annual General Meeting at which the election for President will be held.
- (m) A member who will be unable to physically or electronically attend the Annual General Meeting may vote for a presidential candidate by completing the ballot paper provided and returning the ballot paper to the Secretariat at least one week before the Annual General Meeting at which the election for President will be held.
- (n) At the Annual General Meeting the election for President will be as follows:
- (i) Each member may vote for one nominee listed on the ballot paper. Voting for more than one nominee will be regarded as a spoilt ballot.
 - (ii) The Secretariat will collect all ballots physically submitted and add it to the ballot papers already received from non-attending members.
 - (iii) Members electronically present at an Annual General Meeting may cast a vote by way of a show of hands or verbal confirmation. These votes will be captured on ballot papers by the Secretariat. The Secretariat will ensure that all the relevant information of each electronic represented member is captured on the ballot paper.
 - (iv) The Secretariat will tally the ballot papers and determine which candidate received the most number of votes.

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- (o) If only one nomination for President is received by the Secretariat, that candidate will be declared duly elected at the Annual General Meeting.
- (p) If no nomination for President is received by the Secretariat, the Annual General Meeting shall elect, from those members present at the Annual General Meeting, an acting President. The acting President will preside until the next Annual General Meeting at which time the nomination process for a new President will have taken place and a new President shall be elected.

2.4 The President vacates his/her office in the event of any of the following:

- (a) He/she retires at the end of his/her term of office;
- (b) He/she resigns his/her office in writing to the Council;
- (c) He/she is absent for two consecutive meetings of the Council without a valid excuse addressed to the Secretariat. The validity of the excuse will be subject to the Council's evaluation;
- (d) His/her estate is sequestrated, surrenders his/her estate for the benefit of his/her creditors, or makes an offer of compromise to his/her creditors;
- (e) He/she is declared insane or incapable of managing his/her own affairs;
- (f) He/she is convicted of any criminal offence which, in the opinion of the Council, is of a disgraceful or dishonourable nature; or
- (g) He/she ceases to be a member of the Institute.

2.4 If the President vacates his/her office before the end of his/her term, Council members must elect, from their rank, an acting President until the following Annual General Meeting when a new President shall be elected. An acting President will have the same powers and responsibilities as a duly elected President.

3. COUNCIL

3.1 The affairs of the Institute shall be managed by the Council consisting of the members as set out in clause 6 of the Constitution.

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- 3.2 The President of the Institute shall preside as Chairperson at every Council meeting. If the President is not present at the meeting, or is unable or unwilling to act as Chairperson, those members present shall elect amongst themselves a Chairperson for that meeting.
- 3.3 A quorum at any Council meeting is constituted by the presence of fifty per cent plus one member of the Council.
- 3.4 The term of office of a Council member, excluding the President shall be three years. No Council member may serve more than three consecutive terms.
- 3.5 The Council may delegate any of its responsibilities to the Executive Committees it deems fit.
- 3.6 Council members, excluding the President, are elected according to the following rules:
 - (a) If a vacancy exists on the Council a request for nominations to fill the vacancy must be communicated to all members of the Institute six weeks prior to an Annual General Meeting.
 - (b) The request for nominations, indicating the number of Council member positions that are vacant, and the required nomination form will be communicated to all members of the Institute by the Secretariat.
 - (c) The request for nominations and the nomination form will be communicated to all members as well as placed on the Institute's webpage.
 - (d) Only a member of the Institute may nominate a candidate.
 - (e) A candidate must be a member of the Institute.
 - (f) Only a member in good standing is eligible to be nominated as a candidate.
 - (g) All nomination must be in writing.
 - (h) A nomination must be accepted, in writing, by the candidate.
 - (i) A nomination must be supported, in writing, by two members of the Institute.
 - (j) The candidate must compile an abbreviated curriculum vita containing his/her full name, title, qualifications and professional experience.

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- (k) All written nominations, as well as the required abbreviated curriculum vitae, must be returned to the Secretariat at least four weeks prior to the Annual General Meeting at which the election for Council members will take place.
- (l) A list of candidates, their abbreviated curriculum vitae and a ballot paper must be communicated by the Secretariat to all members three weeks before the Annual General Meeting at which the election for Council members will take place.
- (m) A member who will be unable to physically or electronically attend the Annual General Meeting may vote for any number of candidates, limited to the number of vacancies as indicated on the ballot paper, by completing the ballot paper provided and returning the ballot paper to the Secretariat at least one week before the Annual General Meeting at which the election for Council members will be held.
- (n) At the Annual General Meeting the election of Council members will take place as follows:
 - (i) Each member physically or electronically present at an Annual General Meeting may vote for any number of candidates, limited to the number of vacancies indicated on the ballot paper. Voting for more candidates than vacancies to be filled will result in a spoilt ballot.
 - (ii) The Secretariat will collect all ballot papers physically submitted and add it to the ballot papers already received from non-attending members.
 - (iii) Members electronically present at an Annual General Meeting may cast a vote by way of a show of hands or verbal confirmation. These votes will be captured on ballot papers by the Secretariat. The Secretariat will ensure that all the relevant information of each electronic represented member is captured on the ballot paper.
 - (iv) The Secretariat will tally the ballot papers and determine who have been elected as Council members.
- (o) If the number of nominated members falls within the limits stated in request for nominations those candidates may be elected unopposed at the Annual General Meeting.

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- 3.7 An elected Council member must vacate his/her seat on the Council in the event of any of the following:
- (a) He/she retires at the end of his/her term of office;
 - (b) He/she resigns his/her office by notice in writing to the Council;
 - (c) He/she is absent for two consecutive meetings of the Council without a valid excuse addressed to the Chief Executive Officer. The validity of the excuse will be subject to the Council's evaluation;
 - (d) His/her estate is sequestrated, surrenders his/her estate for the benefit of his/her creditors, or makes an offer of compromise to his/her creditors;
 - (e) He/she is declared insane or incapable of managing his/her own affairs;
 - (f) He/she is convicted of any criminal offence which, in the opinion of the Council, is of a disgraceful or dishonourable nature; or
 - (g) He/she ceases to be a member of the Institute.
- 3.8 Should a casual vacancy in the membership of the Council occur Council members may co-opt an additional Council member subject to the maximum number stated in clause 6 of the Constitution. Such co-opted member must be a member of the Institute in good standing. Co-opted Council members will have the same voting rights as elected Council members.
- 3.9 Co-opted Council members will serve on the Council until their services are no longer required or until the next AGM when new Council members are elected.
- 3.10 Academics and subject matter experts, who do not have to be members of the Institute, may be co-opted to advise Council on any matter Council deems relevant. The co-opted subject matter experts will not have the right to vote at a Council meeting.
- 3.11 Matters and questions arising at a Council meeting shall be decided by consensus amongst members present at the meeting. If consensus cannot be reached the Council members are entitled to vote and the vote will be decided by a show of hands unless the members decide to vote by ballot.

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- 3.12 If a vote by ballot is demanded it shall take place in a manner as directed by the Chairperson, and the result of the vote by ballot shall be deemed to be a resolution of the meeting at which the vote was demanded.
- 3.13 The Chairperson shall have a second casting vote in addition to his/her deliberative vote.
- 3.14 The Council is entitled to grant any person who has rendered special services to the Institute the title of Honorary Member of the Institute.
- 3.15 The Council shall meet at least quarterly.
- 3.16 The President may call a Council meeting at any time.
- 3.17 The Chief Executive Officer shall call a Council meeting within thirty days of receiving a request, in writing, to do so by three or more members of the Council.
- 3.18 The Secretariat shall communicate to Council members regarding the place, date and time of a Council meeting at least fourteen days prior to such meeting. It is the responsibility of each Council member to ensure that the Secretariat is in possession of the member's current contact details.
- 3.19 The Secretariat shall keep proper minutes of all Council meetings and submit the draft minutes to the Chief Executive Officer within seven days after the meeting. The Chief Executive Officer will have three days to review the draft minutes. The reviewed minutes must then be forwarded to the Chairperson of the Council for his/her review. The Chairperson will have seven days to review the minutes. After the Chairperson has reviewed the draft minutes it must be distributed to the other Council members for their inputs. Council members will have seven days to review the minutes. All inputs from Council members will be consolidated by the Secretariat. The consolidated minutes will be made available to Council members at least two weeks prior to the next Council meeting where the minutes will be approved by the Council and signed by the Chairperson.
- 3.20 The Council shall have power to make such rules (not inconsistent with the Constitution and By-laws) as it may consider necessary for the performance of the respective functions of the Professional Conduct Committee and the Disciplinary Committee.

4. EXECUTIVE COMMITTEE

- 4.1 The Executive Committee shall be constituted in the manner as set out in clause 8 of the Constitution.
- 4.2 The Council shall determine the powers and procedures of the Executive Committee. The Executive Committee shall have only such powers as may from time to time be delegated to it by the Council on such terms and conditions as the Council may prescribe. The Council may at any time revoke any powers so delegated.
- 4.3 The Executive Committee members will choose amongst themselves a Chairperson and a Deputy Chairperson for the Executive Committee.
- 4.4 The Executive Committee meets as necessitated by matters of an operational nature and is not subject to a minimum or maximum number of meetings per year.
- 4.5 A quorum is constituted at a meeting of the Executive Committee by the presence of 50 per cent plus one members appointed to the Executive Committee.
- 4.6 The Executive Committee must ensure that the accounting framework as approved by Council, provides for the accounts and financial statements to at all times be a fair reflection of the financial position of the Institute and the result of its operations for the period under review and that:
- (a) all receipts and payments, together with particulars identifying a transaction, are contained in the accounting records;
 - (b) the Institute's financial transactions are conducted by means of a bank account held with a Council approved registered financial institution;
 - (c) the Institute invest all excess funds in an interest bearing account held with Council approved registered financial institutions in terms of the Institute's investment policy;
 - (d) the assets and liabilities of the Institute are clearly indicated; and
 - (e) the financial statements are prepared as at 31 December of each year.

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- 4.7 The Executive Committee shall have the accounts and financial statements of the Institute audited as soon as possible after 31 December, but before the next Annual General Meeting, by the independent auditor appointed at the previous year's Annual General Meeting.
- 4.8 No person, except members of the Executive Committee and/or employees duly authorised thereto by the Council and acting within the limits of such authorisation, shall have authority to commit the Institute to accept moneys or goods, to issue receipts, to sign cheques or bills on behalf of the Institute or to enter into agreements which results in liabilities for the Institute.
- 4.9 With the exception of members of the Executive Committee, no member of the Institute or other person, unless expressly authorised thereto by the Executive Committee, shall have access to, or have the right to make extracts of, any of the accounts of the Institute, provided that this provision is not applicable to the audited and published financial statements.
- 4.10 The Executive Committee shall develop and maintain efficient and effective accounting controls to safeguard the assets of the Institute and prevent unauthorised liabilities.
- 4.11 The Executive Committee or its authorised nominees shall receive all moneys due to the Institute and deposit such moneys into the Institute's official bank account.
- 4.12 The Chairperson of the Executive Committee or Chief Executive Officer may call an Executive Committee meeting as and when necessary and the Chief Executive Officer shall call an Executive Committee meeting whenever requested to do so in writing by two or more members of the Executive Committee.
- 4.13 Notice of meetings of the Executive Committee is given in a manner and at a period as determined by members of the Executive Committee from time to time.
- 4.14 The Secretariat shall keep proper minutes of all Executive Committee meetings and submit the draft minutes to the Chief Executive Officer within seven days after the meeting. The Chief Executive Officer will have three days to review the draft minutes. The reviewed minutes must then be forwarded to the Chairperson of the Executive Committee for his/her review. The Chairperson of the Executive Committee will have three days to review the draft minutes. After the Chairperson

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has reviewed the draft minutes it must be distributed to the other committee members. The comments of the committee members on the draft minutes will be considered at the next Executive Committee meeting and included in the minutes if required. The amended minutes will then be approved by the Executive Committee and signed by the Chairperson.

5. CHIEF EXECUTIVE OFFICER

- 5.1 The Chief Executive officer will be appointed by the Council of the Institute.
- 5.2 The Chief Executive officer will be a person who shall have the necessary strategic vision to identify the opportunities and growth possibilities for the Institute.
- 5.3 The Chief Executive Officer will perform all duties and functions prescribed by the Council and the Executive Committee.
- 5.4 The Chief Executive Officer shall in his/her ex-officio capacity attend the Council meetings and the Executive Committee meetings without voting rights.
- 5.5 The Chief Executive Officer will report to the Executive Committee.
- 5.6 The Chief Executive Officer does not have to be a member of the Institute.
- 5.7 The Chief Executive Officer will be in charge of the daily operations of the Institute and be in charge of the Secretariat.

6. EXAMINATION BOARD

- 6.1 The Council shall with a view to assisting the Institute in the maintenance of academic qualifications pertaining to knowledge of and practical training in government auditing of its members or prospective members, appoint an Examination Board. The Council shall issue terms of reference pertaining to the composition and duties of the Examination Board and any other matter which the Council may deem necessary for its efficient functioning.
- 6.2 Persons serving on the Examination Board need not be members of the Institute.

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- 6.3 The Examination Board shall, as the need arises and subject to the final approval of the Council, evaluate the training material and courses provided by external institutions in public sector accounting.

7. EDUCATION AND TRAINING COMMITTEE

The Education and Training Committee shall, as the need arises and subject to the final approval of the Council:

- (a) compile syllabi for the achievement of registration as government auditors;
- (b) compile syllabi for other training courses and programmes in public sector accounting, auditing and related subject matter for persons who are taken up in any register administered by the Institute;
- (c) when necessary, present or arrange for the presenting of accredited courses in accounting, auditing and related subject matter;
- (d) evaluate courses by means of which persons may qualify for membership of the Institute;
- (e) evaluate courses in accounting, auditing and related subject matter by means of which persons may qualify to have their names entered for membership of the Institute; and
- (f) conduct examinations in accounting, auditing and related subject matter or have such examinations conducted.

8. DISCIPLINARY COMMITTEE

8.1 Appointment of the Disciplinary Committee:

- (a) The Council shall appoint a Disciplinary Committee consisting of not less than two members. The quorum for a meeting of the Disciplinary Committee shall be two, of whom one shall be the chairman. The Disciplinary Committee shall have the right at any time to co-opt additional members, whether members of the Institute or otherwise, whenever it deems such additional appointments necessary.

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- (b) The term of office for the Disciplinary Committee members will be three years, renewable for an additional term of three years.
- (c) The Disciplinary Committee appointed in terms of this By-law shall remain in office and shall function until the appointment of their successors, provided that if at that date the committee has still before it a partly heard matter, those members who comprise the committee shall continue to act as such for the purpose of completing such matter only. Any vacancies occurring at any time in the Disciplinary Committee may be filled by the Council.

8.2 Powers and duties of the Disciplinary Committee:

- (a) The Disciplinary 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, at any time call upon the accused to appear at such time and place as it may determine, to explain, or elucidate, or discuss the complaint without prejudice to his/her rights. Only the Disciplinary Committee and not the accused will be entitled to call for such a meeting and the accused will not be entitled to be represented at this meeting.
- (b) When, upon consideration of the complaint and the accused's explanation in answer thereto, or elucidation of the matter, either written or oral, the Disciplinary Committee is satisfied that:
 - (i) the accused has given a reasonable explanation with regard to the conduct attributed to him/her; or
 - (ii) the conduct attributed to the accused does not constitute improper conduct; or
 - (iii) there is no reasonable prospect of proving that the accused has been guilty of the conduct attributed to him/her,it may decide not to proceed further in the matter and shall advise the complainant and the accused accordingly.
- (c) The Disciplinary Committee shall not be obliged to disclose the source of a complaint.

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- (d) The chairman of the Disciplinary Committee shall be permitted to engage the services of an attorney or counsel at any stage of a hearing of the Disciplinary Committee to advise him/her on points of law and procedure.
- (e) If the Disciplinary Committee is of the opinion that the accused is guilty of a punishable offence, it shall make a finding to that effect and thereupon it shall have full power to order that the accused concerned be:
 - (i) cautioned;
 - (ii) reprimanded;
 - (iii) fined up to a maximum amount to be determined by the Council from time to time;
 - (v) suspended from membership or registration as a trainee accountant for a period not exceeding five years;
 - (v) excluded from membership or from registration as a trainee accountant;
 - (vi) disqualified from applying for membership permanently or for such period as the Disciplinary Committee may determine, or subject to such conditions as the committee may determine;

provided that where the Disciplinary Committee imposes a fine in terms of By-law 9.17(c) it may suspend the payment of the fine or any part thereof on such conditions as it may determine; and where the Disciplinary Committee imposes a punishment in terms of By-law 9.17(d) or 9.17(e) it may suspend the coming into effect of the punishment on such conditions as it may determine.

- (f) All findings and decisions of the Disciplinary Committee shall take effect when made and shall be reported to the Council, which shall cause the same to be duly recorded.
- (g) Where the Disciplinary Committee has imposed a penalty on an accused, the committee shall be entitled to direct that there be publication of the name of the accused, a brief description of the offence and the penalty imposed, in such manner and to such persons as the committee shall decide. The committee shall not be entitled to direct that publication be made without first

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advising the accused thereof and giving him/her an opportunity of being heard on the question before the committee.

- (h) Where the Disciplinary Committee has found an accused not guilty of the complaint, no publication of that fact may take place unless the accused has requested the committee to direct that publication should take place. If the accused does so request that publication should take place, then the Disciplinary Committee shall direct that there be publication, in such manner and to such persons as the committee shall decide, of the name of the accused, a brief description of the alleged offence and the finding of the committee. The committee may also, in its discretion, direct that the name of the firm of the accused be published.

8.3 Disciplinary process:

- (a) All complaints against a member, former member, trainee government auditor or former trainee government auditor (the accused) must be lodged with the Chief Executive Officer of the Institute.
- (b) In any case where the Chief Executive Officer has *prima facie* evidence that there has been a contravention of the Constitution, the By-laws, the Code of Ethics or any other rule or regulation governing the Institute, he/she may, in his/her discretion 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 21 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.
- (c) The Chief Executive Officer shall submit all formal complaints that are not frivolous, vexatious or insignificant to the Disciplinary Committee. The Chief Executive Officer may request a member or employee of the Institute to present the formal complaint to the Disciplinary Committee, or may instruct an attorney to present, or to brief counsel to present, such complaint.
- (d) Upon receipt of the complaint the Disciplinary Committee may require a complainant to provide further particulars on any aspect of the complaint.

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- (e) The Disciplinary Committee shall be entitled to obtain affidavits from any persons if it considers them necessary for the better investigation of the complaint.
- (f) If the Disciplinary Committee decides that it is going to institute a disciplinary hearing, it will in writing give notice to the accused of such specifying the time and place of the disciplinary hearing.
- (g) Disciplinary hearings shall be conducted by the Disciplinary Committee at a venue determined by the Chief Executive Officer and shall be open to the public, unless exceptional circumstances exist which warrant such hearings being held in camera.
- (h) Should the accused neglect or fail to attend the disciplinary hearing before the Disciplinary Committee at the time and place indicated in the notice, the Disciplinary Committee shall be entitled to proceed with its consideration of the complaint in his/her absence.
- (i) All evidence given at the disciplinary hearing shall be *viva voce* unless the Disciplinary Committee resolves that the documents received in connection with the matter shall be admitted as evidence in the proceedings. If such documents are admitted in evidence, this will nevertheless not prevent any further evidence from being admitted in the proceedings.
- (j) Where a disciplinary hearing is being conducted and any person whose evidence may be material has not been called as a witness, the Disciplinary Committee may call such person as a witness.
- (k) Any fine imposed may be recovered from the accused in civil proceedings in a court of law.
- (l) Notice of the finding and the decision of the Disciplinary Committee shall be given forthwith to the accused concerned.
- (m) Any person who has been excluded from membership or registration shall not be entitled to apply for re-admission as a member or trainee accountant until the expiry of a period of 10 years calculated from the date of such exclusion, provided, however, that the Council may reduce this period by up to five years.

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- (n) Notwithstanding anything contained in these By-laws, the Chief Executive Officer may, at any time make such public statements as he/she thinks fit concerning:
 - (i) any matter relating to or connected with the Institute's performance of its regulatory obligations; and
 - (ii) any complaint or investigation or action instituted against a member, once a charge sheet or a draft charge sheet has been issued to an accused member, being a matter or complaint or investigation or action which in the Chief Executive Officer's opinion is or involves a matter of public interest.
- (o) The power to make such statements in terms of By-law 11.1(a) shall be subject to the following requirements which may be amended from time to time:
 - (i) No public statement will name or otherwise identify a member where such member has not been issued with a charge sheet (final or in draft form) unless it is necessary or desirable in order to maintain public confidence in the Institute or its members.
 - (ii) A member who is the subject of a complaint or investigation or action will be named:
 - (A) where the failure to name such member would defeat the purpose for which the public statement is made, for example, it would not be possible to relate public statement to the subject of public interest; and
 - (B) where the name of the member is already a matter of public knowledge.
 - (iii) Prior to the issuing of the public statement by the Chief Executive Officer as envisaged above, the Chief Executive Officer shall provide not less than 48 (forty-eight) hours' notice of his/her intention to issue a public statement to the member, which notice shall only be issued simultaneously with, or after the members has been issued with the charge sheet or draft charge sheet.

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- (iv) For the avoidance of any doubt, the notice to issue a public statement referred to in By-law 11.1(b)(ii) shall not be issued to the member prior to the issuance of the charge sheet or draft charge sheet except only in instances where urgent action is required to be taken by the Chief Executive Officer to maintain public confidence in the Institute or its members.
- (v) The Chief Executive Officer shall have the power to publish, on the Institute's website, the details of future Disciplinary Committee hearings. Such details of future Disciplinary Committee hearings shall contain the following information:
 - (A) the name of the member and the membership number;
 - (B) the case number;
 - (C) a summary of the charges preferred against the member (the complaint);
 - (D) the date of the disciplinary hearing;
 - (E) the time of the disciplinary hearing; and
 - (F) the place where the disciplinary hearing will be heard.

9. HEAD OFFICE

The head office of the Institute will be situated at the premises which the Chief Executive Officer and the Secretariat occupies. These premises may change from time to time as and when the requirements or needs of the Institute change.

10. SECRETARIAT

The Chief Executive Officer, in consultation with the Executive Committee, may appoint such officers and employees of the Institute on such terms and conditions as he/she shall deem fit and may remove them or any of them and appoint another or others in their place.

11. ANNUAL FINANCIAL STATEMENTS AND AUDIT

The Executive Committee will as set out in the Constitution be accountable to Council for the preparation and auditing of the annual financial statements of the Institute.

12. REGISTER OF MEMBERS AND TRAINEES

12.1 The Chief Executive Officer shall maintain registers in which shall be recorded the name of each person admitted as a member of the Institute, or who is registered as a trainee.

12.2 The Institute may issue in any year a list of the members and trainees of the Institute and of their addresses, or any other particulars in respect of the members and trainees and of the Institute.

12.3 The Chief Executive Officer is responsible for the upkeep of member and trainee registers. The registers must contain at least the following information:

- (a) Full name;
- (b) Identification number;
- (c) Membership number (if applicable);
- (d) Place of employment;
- (e) Postal address;
- (f) Email address;
- (g) Telephone number;
- (h) Cell phone number;
- (i) Date of becoming a member/trainee; and
- (j) Category of membership.

12.4 In the event of any person ceasing to be a member or trainee for any reason whatsoever, his/her name shall be deleted from the relevant register.

13. CERTIFICATES OF MEMBERSHIP

All certificates of membership of the Institute shall be made in the form from time to time prescribed by the Council and shall be and remain the property of the Institute. Every member shall be entitled to receive from the Institute a certificate of membership but, in the event of suspension, or removal, or cessation of membership for any reason, such certificate shall be delivered up to the Council.

14. AMENDMENT OF BY-LAWS

The Council of the Institute has the power to from time to time amend the By-laws of the Institute by means of a two thirds majority vote.

15. INTERPRETATION OF BY-LAWS

15.1 Any matter for which provision has not been made in these By-laws of the Institute, or in respect of which uncertainty exists as to the interpretation thereof, shall be decided on by the Council.

15.2 The headings and sub-headings shall not affect the interpretation of these By-laws.

**PART B – APPLICABLE ONLY TO REGISTERED GOVERNMENT
AUDITORS**

16. APPLICATION FOR MEMBERSHIP

16.1 Membership may be granted to any person who fulfils all of the following requirements:

- (a) has obtained a qualification equal to the syllabus as prescribed by the Institute;
- (b) has fulfilled the examination requirements of the Institute;
- (c) is able to apply the principles and techniques of government auditing efficiently;
- (d) has for at least two years performed work which reflects his proficiency in public sector auditing and accounting;
- (e) subscribes to and upholds the Code of Ethics of the Institute; and
- (f) promotes the objectives of the Institute.

16.2 A member to whom membership is granted is entitled to the designation “Registered Government Auditor” and to indicate his/her membership of the Institute by writing the letters RGA after his name.

16.3 The Executive Committee shall issue to each member a membership certificate, signed by the President and the Chief Executive Officer.

16.4 On termination of his/her membership, the membership certificate becomes null and void and the member shall return his/her certificate to the Secretariat.

17. QUALIFICATION FOR ADMISSION TO MEMBERSHIP

Subject to the provisions of By-law 19, qualification for admission to the Institute shall be proof to the satisfaction of the Council that the applicant has passed the examinations, and has the practical experience, prescribed by the Council.

18. CANCELLATION OF MEMBERSHIP

A person shall cease to be a member should any of the following occur:

- (a) failure to pay any subscription fees in respect of his/her membership and registration as a Registered Government Auditor within three months of it becoming due;
- (b) failure, after receiving reasonable notice thereof in writing, to provide the Chief Executive Officer with his/her latest qualifications and record of practical experience or other necessary information in the manner required by the Council;
- (c) failure to register proof of Continuing Professional Development with the Institute, as required by the Council;
- (d) if he/she is found guilty by the disciplinary committee of the Institute of a serious breach of the Institute's Constitution, By-laws, Code of Ethics, any other rules or regulations of the Institute and the sanction is to terminate his/her membership and registration as a registered government auditor;
- (e) failure to provide the Institute with his/her latest physical address, postal address and other contact details, provided that post conveyed to him/her is returned undelivered for a period of six months;
- (f) if, in the opinion of the Council, it is clear that he/she no longer has any interest in advancing auditing and accounting in the public sector;
- (g) his/her submission of resignation as member in writing to the Chief Executive Officer;
- (h) his/her estate is sequestrated, he/she surrenders his/her estate for the benefit of his/her creditors or he/she makes an offer of compromise to his/her creditors;
- (i) he/she is declared insane or incapable of managing his/her own affairs;
- (j) conviction of any criminal offence which, in the opinion of the Council, is of a disgraceful or dishonourable nature; or
- (k) death.

19. FEES AND SUBSCRIPTIONS

- 19.1 Each member of the Institute, other than Honorary or Long Service members, shall pay an annual subscription at such time and of such amount and on such conditions as may from time to time be determined by the Council. Unless, and until otherwise so determined, the annual subscription shall be due on the first day of January in each year and shall be payable before 31 March of that year.
- 19.2 Any member admitted after 30 June in any year shall pay only one-half of the annual subscription for the year then current.
- 19.3 On admission to the Institute an entrance fee shall be payable of such amount as may from time to time be determined by the Council.
- 19.4 The Council may in its discretion remit in whole or in part the subscription and/or entrance fee of a member under special circumstances which in its opinion warrant such remission.
- 19.5 Any member who is in arrear with his/her annual subscription may be required to pay such penalty as may be determined by the Council from time to time. The Council may from time to time publish penalties payable under this By-law.
- 19.6 Any member who is in arrear with his/her annual subscription or charge for a period of three months from the date when the same became due under these By-laws, shall be sent a registered letter reminding him/her that he/she is in arrears. Should the member fail to effect payment before the expiration of four months from the date when the amount became due under these By-laws, he/she shall, *ipso facto*, cease to be a member, provided that:
- (a) he/she shall nevertheless be liable to pay the amount of such year's subscription and any other arrear subscriptions or charges due by him/her to the Institute, and shall be liable otherwise as a member;
 - (b) the Council shall have the power in its discretion to suspend the operation of this By-law, either generally or in relation to a specific case, and to stipulate the conditions on which it will be suspended.

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- 19.7 The Council may in its discretion reinstate any member whose membership has ceased. Council may dispense with a new application for membership and/or payment of an entrance fee but may impose a reinstatement fee of an amount to be determined by the Council from time to time.
- 19.8 The Council shall report any cancellation of membership to members and may report such cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.
- 19.9 The Executive Committee will annually perform market research on membership fees and subscriptions. The results will be benchmarked against the Institute's fees and subscriptions and where necessary the Institute's membership fees and subscriptions will be adjusted to be in line with the market. Any adjustments to membership fees and subscriptions as determined by the Executive Committee must be approved by Council prior to implementation.

20. RESIGNATION AND RE-ADMISSION

- 20.1 Any member who has paid all his/her dues and subscriptions and is otherwise in good standing may resign his/her membership by sending to the Chief Executive Officer written notice to that effect and such notice shall become effective immediately on acceptance thereof by the Chief Executive Officer, provided that:
- (a) if any complaint has been received or an enquiry is pending against such member in respect of his/her professional conduct, or in respect of the sequestration of his/her estate, whether provisionally or finally, or his/her having entered into an agreement with his/her creditors, such resignation need not be accepted, but his/her membership may be suspended until such complaint or enquiry has been finally dealt with by the Council;
 - (b) if no such complaint has been received and no enquiry is pending the resignation shall be accepted by the Chief Executive Officer;
 - (c) a member whose membership has been suspended in terms of the By-laws shall not enjoy the benefits of membership.

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- 20.2 No resignation once tendered by any member may be withdrawn without the consent of the Council first having been obtained. Any person who has resigned his/her membership shall be entitled to re-admission on proof to the Council that he/she complies with the conditions of By-law 19 at the date of his/her application for re-admission.
- 20.3 The Council shall report any resignation of membership in terms of this By-law to members and may report such resignation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.

21. HONORARY MEMBERSHIP

- 21.1 The Council may, in special circumstances, recognise the meritorious service of a member towards the Institute or the government auditing profession by electing such member as an Honorary Member.
- 21.2 The Council may elect a member as Honorary Member when such member has:
- (a) been a Registered Government Auditor for an unbroken period of thirty (30) years; or
 - (b) attained the age of sixty-five years and has been a Registered Government Auditor for an unbroken period of twenty (20) years.
- 21.3 Honorary Members shall remain as such at the pleasure of the Council and shall not be liable for any subscriptions to the Institute.

22. PUNISHABLE OFFENCES

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a member of the Institute at the time of the alleged acts or practices, shall be offences and such member or former member found guilty thereof as provided in these By-laws shall be liable to the penalties prescribed in these By-laws, provided that the acts and practices so specified are not intended to be a complete list of acts and practices which may constitute improper conduct:

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- (a) conducting himself/herself with gross negligence in connection with any work performed by him/her in his/her profession or employment, including work or employment in connection with any office of trust which he/she has undertaken or accepted;
- (b) certifying or reporting on any accounts, statements, reports or other documents, without taking reasonable steps to ensure the correctness of such certificate or report;
- (c) directly or indirectly paying a person a commission or giving such person monetary or other consideration, as remuneration for bringing the member work, or for inducing other persons to give work to the member;
- (d) accepting directly or indirectly any commission, brokerage or other remuneration in respect of professional business referred to others as an incident to his/her service to any client, except with the knowledge and consent of that client;
- (e) improperly obtaining or attempting to obtain work;
- (f) wilfully refusing or failing to perform or conform with any of the provisions of these By-laws which it is his/her duty to do;
- (g) conducting him/her in a manner which, in the opinion of the Disciplinary Committee, is discreditable, dishonourable, dishonest, irregular or unworthy, or which is derogatory to the Institute, or tends to bring the government accounting profession into disrepute;
- (h) failing to comply with any regulation, By-law, article or Code of Conduct;
- (i) seeking either before or during the period of training of a trainee, to impose any restraint whatever on the trainee accountant concerned, which will apply after the date of the termination of the training period, or threatening, or attempting to enforce, any such restraints after such date;
- (j) directly or indirectly stipulating or receiving from a trainee 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 By-law

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if a member, or former member, requires to be or is reimbursed in respect of disbursements actually made by him/her to the Institute 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 Institute;

- (k) failing to answer or deal with appropriately within a reasonable time any correspondence or other communication from the Institute or any other person who requires a reply or other response;
- (l) failing to comply within a reasonable time with an order, requirement or request from the Institute;
- (m) failing after demand to pay any subscription or any fee, levy or other charge payable to the Institute.

PART C – APPLICABLE ONLY TO TRAINEE GOVERNMENT AUDITORS

23. APPLICATION FOR REGISTRATION AS TRAINEE

A person will be regarded as a trainee if he/she meets the following requirements of:

- (a) applying on the prescribed form to be registered as a trainee;
- (b) paying the prescribed fees and subscriptions as determined by the Council;
and
- (c) stating, in writing, his/her intention to become a member of the Institute and to educate himself/herself and study towards mastering the common body of knowledge and skills generally required of public sector auditors, or described in the syllabi published by the Institute.

24. CANCELLATION OF REGISTRATION AS A TRAINEE

The membership of a trainee is terminated under any of the following conditions:

- (a) if he/she gives notice to the Chief Executive Officer that he/she is no longer interested of being a member of the Institute;
- (b) if he/she is found guilty by the Disciplinary Committee of the Institute of a serious breach of the Institute's Code of Ethics and the sanction is to terminate his/her membership and registration as a trainee of the Institute;
- (c) failure to pay any moneys due in respect of registration and membership as a trainee;
- (d) failure to provide the Chief Executive Officer with an annual progress report on his/her academic achievements and professional and practical experience gained, in the manner required by the Council;

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- (e) if the Council is satisfied that the trainee has discontinued his/her studies and/or practical training, or if he/she does not, in the opinion of the Council, make satisfactory progress in this regard;
- (f) submission of resignation as a trainee in writing to the Chief Executive Officer;
- (g) his/her estate is sequestrated, he/she surrenders his/her estate for the benefit of his creditors or he/she makes an offer of compromise to his/her creditors;
- (h) he/she is declared insane or incapable of managing his/her own affairs;
- (i) conviction of any criminal offence which, in the opinion of the Council, is of a disgraceful or dishonourable nature; or
- (j) death.

25. QUALIFICATION FOR REGISTRATION AS A TRAINEE

Subject to the provisions of the By-laws, qualification for registration as a trainee shall be proof to the satisfaction of the Council that the applicant has passed the examinations, and has the practical experience prescribed by the Council.

26. FEES AND SUBSCRIPTIONS

- 26.1 Each registered trainee shall pay an annual subscription at such time and of such amount and on such conditions as may from time to time be determined by the Council. Unless, and until otherwise so determined, the annual subscription shall be due on the first day of January in each year.
- 26.2 Any trainee registered after 30 June in any year shall pay only one-half of the annual subscription for the year then current.
- 26.3 On registration as a trainee an entrance fee shall be payable of such amount as may from time to time be determined by the Council.
- 26.4 The Council may in its discretion remit in whole or in part the subscription and/or application fee of a trainee under special circumstances which in its opinion warrant such remission.

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26.5 The Chief Executive Officer will annually perform market research on trainee fees and subscriptions. The results will be benchmarked against the Institute's fees and subscriptions and where necessary the Institute's trainee fees and subscriptions will be adjusted to be in line with the market. Any adjustments to trainee fees and subscriptions as determined by the Chief Executive Officer must be approved at the Council prior to implementation.

27. RESIGNATION AND RE-REGISTRATION

27.1 Any trainee who has paid all his/her dues and subscriptions and is otherwise in good standing may resign as a trainee by sending to the Chief Executive Officer written notice to that effect and such notice shall become effective immediately on acceptance thereof by the Council, provided that:

- (a) if any complaint has been received or an enquiry is pending against such trainee in respect of his/her professional conduct, or in respect of the sequestration of his/her estate, whether provisionally or finally or his/her having entered into an agreement with his/her creditors, such resignation need not be accepted but his/her registration may be suspended until such complaint or enquiry has been finally dealt with by the Disciplinary Committee;
- (b) if no such complaint has been received and no enquiry is pending the resignation shall be accepted by the Council;
- (c) a trainee whose registration has been suspended in terms of the By-laws shall not enjoy the benefits of registration;
- (d) when the resignation is accepted, such acceptance may be qualified or endorsed through the Chief Executive Officer so as to record the finding of the Council in respect of such complaint or enquiry.

27.2 No resignation once tendered by any auditor may be withdrawn without the consent of the Council first having been obtained. Any person who has resigned as a trainee shall be entitled to re-registration on proof to the Council that he/she complies with the conditions of By-law 26 the date of his/her application for re-registration.

28. PUNISHABLE OFFENCES

- 28.1 The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a trainee of the Institute at the time of the alleged acts or practices shall be offences, and such trainee or former trainee found guilty thereof as provided in these By-laws shall be liable to the penalties prescribed in these By-laws, provided that the acts and practices so specified are not intended to be a complete list of acts and practices which may constitute improper conduct:
- (a) wilfully refusing or failing to perform or conform with any of the provisions of these By-laws, which it is his/her duty to do;
 - (b) committing a breach of any Code of Professional Conduct prescribed by the Council from time to time or, after having been previously warned by the Council or any committee appointed by it, continuing to commit a breach of such Code of Professional Conduct;
 - (c) conducting him/her in a manner which, in the opinion of the Disciplinary Committee, is discreditable, dishonourable, dishonest, irregular or unworthy, or which is derogatory to the Institute, or tends to bring the Institute into disrepute;
 - (d) failing to answer or deal with appropriately within a reasonable time any correspondence or other communication from the Institute or any other person who requires a reply or other response;
 - (e) failing to comply within a reasonable time with an order, requirement or request from the Institute; and
 - (f) failing after demand to pay any subscription or any fee, levy or other charge payable to the Institute.
- 28.2 Improper conduct on the part of a trainee shall include any conduct which would be improper had it been perpetrated by a member.