

INTEGRATED    

**ANNUAL
REPORT
2015**

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01 INTRODUCTION

This report provides insights into SAIBA as an organisation. It discusses the external environment within which SAIBA operates and the opportunities and risks we face. It develops an understanding of how we combine our various sources of capital to build, support and refine our business model. It explains the SAIBA Board and management structure and our governance efforts. It shares the results of our efforts over the last two years and our future strategy.

The SAIBA Integrated Report is prepared for SAIBA members and other stakeholders. It provides an overview of 7 key elements of SAIBA as an organisation. These elements are:

- Strategic overview,
- External environment,
- Stakeholders,
- Risks,
- Business model,
- Governance,
- Outcome of business model

Chairman's report

South Africa and Namibia are making great strides in alleviating poverty through investing billions in education, infrastructure, and social grants. We are also blessed with a functioning democracies characterized by robust debate, a free press and the rule of law.

However, there are ominous signs that the colours of our our rainbow nation are fading. Political opportunism and distrust, crime and corruption, challenges to our electrical and water supply, service delivery and student protests, coupled with a stagnant world economy and global upheaval are taking its toll on our national cohesion.

As a professional body representing thousands of accounting and finance professionals we are not unaffected by these developments. Our employers and our business clients are adopting defensive strategies of cutting costs, limiting expansion, and just trying to maintain market share. We have to do more with less.

Business accountants, whether acting as BA(SA), CBA(SA), CFO(SA) or BAP(SA) have to respond to these challenges. In addition to our traditional role in respect of cash flows, controls, costs, and risks we are also expected to assist management with financial insights and analysis. At a senior level we are increasingly required to develop strategy and guide key business initiatives.

Our competency model is best equipped to deal with these additional requirements. Our industry can no longer just rely on specialisations in accounting or auditing to drive business growth. SAIBAs model of combining accounting experience with business qualifications are the only alternative to building our economies and the wealth of our employers and clients.

To paraphrase the South African National Development Plan “we are building an accounting profession where everyone feels free yet bounded to others; where everyone embraces their full potential, a profession where opportunity is determined not by birth, but by ability, education and hard work. The profession can realise these goals by drawing on the energies of its people, growing an inclusive profession, building capabilities, enhancing capacity, and promoting leadership and partnerships throughout society.

Professor Dovhani Thakhathi
SAIBA Board Chairman

CEO Report

SAIBA has continued to attract interest from aspiring accounting and finance professionals as they view SAIBA as their vehicle to obtain their hopes and dreams of career or practice advancement.

We therefore have a responsibility to ensure that our system of entry requirements, assessments, admission criteria as well as our interaction and support to applicants are of the highest calibre. In addition, when a designation is bestowed on qualifying members an expectation of future economic benefits is established. As an organisation we must ensure that our various levels of designations are understood, highly regarded and generally known.

In this way we can make a contribution to increasing the net wealth of both the consumer and the profession. Only in this way can we ensure that all market participants including clients, professionals, and regulators act in the public interest. Public interest is in the first place an economic issue. Compliance, monitoring, and supervision although important in ensuring an orderly economic system should not be the driving force behind any regulatory effort.

Our results are reflective of our business model. We are aggressively expanding the SAIBA brand and membership base. This requires the distribution of our revenue into marketing, branding, publications and support services and accepting a certain level of risk appetite in debtor management. We constantly benchmark our strategy and structure with other similar organisations and apply a hands-on approach to managing expenses.

We expect to continue with this strategy into 2016 at which time we expect the regulatory model for the accountancy profession to be finalised.

Nicolaas van Wyk
Chief Executive Officer

Audit and Risk Committee Report

Principle 3.10 of the King Report requires the audit committee to report to the board and members on how it has discharged its responsibilities. Section 94(7)(f) of the Companies Act, 2008, requires the audit committee to prepare a report to be included in the annual financial statements.

a) Audit committee members, meeting attendance and assessment

The audit committee consists of board and independent members. The independent external auditors, independent external accountants, independent company secretary, chief executive officer and financial manager are invited to attend all meetings. During the years under review two meetings were held. Committee meetings were held on 17 June 2014 and 4 September 2015.

Name	Position	No of meetings
Martin Lemmer	Chairperson of committee (Board)	1/2
Bongani Mathibela	Member of committee	2/2
Bill Shellard	Member of committee	1/2
Nicolaas van Wyk	Ex Officio	2/2
C Booyens	Ex Officio	1/2
Yvonne Nell	Ex Officio	1/2
Phillipa Symington – GT	External auditors	1/2
Chrisna Lotriet - SNG	External auditors	1/2
Niel Oosthuizen - Loyd Viljoen	External accountants	2/2
Chris van Dyk	Company Secretary	2/2
Cobus Hancke	Member of committee	1/2

The audit committee executed its duties in terms of the requirements of King III as relevant to a small non-profit company.

b) External auditor appointment and independence

The audit committee has satisfied itself that the external auditor was independent of the company, as set out in section 94(8) of the Companies Act, 2008, which includes consideration of previous appointments of the auditor, the extent of other work undertaken by the auditor for the company and compliance with criteria relating to independence or conflicts of interest as prescribed by the Independent Regulatory Board for Auditors. Requisite assurance was sought and provided by the auditor that internal governance processes within the audit firm support and demonstrate its claim to independence. The committee ensured that the appointment of the auditor complied with the Companies Act, 2008, and any other legislation relating to the appointment of auditors. The committee, in consultation with executive management, agreed to the engagement letter, terms, audit plan and budgeted audit fees. The external auditors did not provide any non-audit services to SAIBA. The committee has nominated, for election at the annual general meeting, SizweNtsalubaGobodo as the external audit firm responsible for performing the functions of auditor.

c) Financial statements and accounting practice

The audit committee has reviewed the accounting policies and the financial statements of the company and is satisfied that they are appropriate and comply with International Financial Reporting Standards. An audit committee process has been established to receive and deal appropriately with any concerns and complaints relating to the reporting practices of the company. No matters of significance have been raised in the past financial year. The committee has recommended the 2014 and 2015 annual financial statements for approval to the Board on 23 November 2015. The Board has subsequently approved the financial statements which will be open for discussion at the annual general meeting.

d) Internal financial controls

SAIBA is a small but growing Institute and as such does not have an in-house internal audit function. The external accountants assist the senior management with identifying and improving internal controls. The board report on the effectiveness of the system of internal controls is included elsewhere in the Annual Report. The audit committee supports the opinion of the board in this regard.

e) Whistle blowing

The audit committee receives and deals with any concern or complaints, whether from within or outside the company, relating to the accounting practices and internal controls of the company, the content or auditing of the company's financial statements, the internal financial controls of the company and related matters.

f) Duties assigned by the Board

In addition to the statutory duties of the audit committee, as reported above, and in accordance with the provisions of the Companies Act, 2008, the board of directors has determined further functions for the audit committee to perform, as set out in the audit committee's terms of reference. These functions include the following:

Integrated reporting and combined assurance: SAIBA is a growing professional body. Providing integrated reports should be considered for future financial years to reflect this growth and complexity in the business of SAIBA. **Going concern:** The board's statement on the going concern status of the company, is supported by the audit committee. **Governance of risk:** The audit committee fulfils an oversight role regarding financial reporting risks, internal financial controls, fraud risk as it relates to financial reporting. Risks are identified within the framework established by the SAIBA strategic plan and using a collaborative process between senior management and the audit committee before presentation to the Board for its input and approval. The expected growth of the Institute will lead to an increase in the number and complexity of the identified risks. This requires enhancements to the risk management process of the Institute and training for all relevant staff. SAIBA has implemented a Risk Management Plan to assist with identifying and managing risks.

Martin Lemmer

Chairperson of the Audit and Risk Committee

02 STRATEGIC OVERVIEW

SAIBA believes in an open access model to the accounting profession. This principle is reflected in everything we do. Our logo includes four circles. The circles indicate our commitment to diversity, openness, being community driven, and being inclusive.

The SAIBA business model is therefore based on building a community of aspiring accounting and finance professionals and providing them with pathways to obtain a professional designation. SAIBA membership embodies the hopes and dreams of aspiring professionals providing them with an environment to learn and grow towards obtaining a SAIBA designation. Only in this way can we reduce inequality and poverty, and remove barriers to entry and development.

Awarding designations enable SAIBA to:

- Establish a strong accountancy profession which is an asset to the business community and to society
- Ensure the competency and quality of SAIBA members
- Enforce a code of conduct and adherence to international standards

SAIBA is a Self-Regulatory Organization and members of SAIBA are recognized as:

- Accountants
- Accounting Officers
- Independent reviewers

SAIBA also offers a home for persons working in or with the accounting function, this includes:

- Financial controllers
- Financial accountants
- Financial managers
- Chief Financial Officers

Strategic objectives

Value In	Value out	Behaviour change
Building relationships with suppliers, government, business community, professional bodies to help them leverage benefits within the SAIBA community base.	Delivering services to the SAIBA community in the form of publications, support, and lobbying to enhance their competence and performance.	Users, media, government value the views and advice from SAIBA and its members. SAIBA members convert to SAIBA designation holders.

03 EXTERNAL ENVIRONMENT

Unemployment and skills

The South African economy is characterised by a lack of skills in the working population. This will make it challenging to achieve sustainable member growth in the long run. According to the National Treasury South Africa has an acute problem of youth unemployment that requires a multi-pronged strategy to raise employment and support inclusion and social cohesion. SAIBAs unique membership proposition allows aspiring accounting professionals from across all economic sectors to join SAIBA and then to develop into professionals via one of our designations

Population diversity and generational gaps

The South African youth have expectations of the workplace that are different from those of older generations. Career changes are more frequent, satisfaction with the work environment is more important, and social communication is pervasive. If the profession is not attractive for them the risk of losing them to another profession is great. Data from Statistics South Africa (Census 2011) the country's population was 51 770 560, of which 51.3% were female and 48.7% male, 11 official languages and multiple racial and ethnic groups. SAIBA is not a traditional professional body with a hierarchical structure. We are affordable, attainable and accessible.

Regulatory environment

We anticipate increased tax, fiscal, and financial reporting regulations, as well as the establishment of an accountancy profession regulator. This will increase barriers to entry and additional qualification requirements before a person may deliver services to clients. The profession and their clients are subject to a myriad of regulatory forces. As a professional body SAIBA is obligated to ensure the quality of the services offered by members. This is achieved by setting minimum standards for conduct and performance, and enforcing these standards. Performance standards

include IFRS, IFRS for SME, Other Comprehensive Basis of Accounting, Review, Compilation, and Accounting Officer Standards. Members in business have to comply with the various statutes affecting their business areas. In response SAIBA has developed four designation streams across two employment sectors, commerce and practice.

Professional body alliances and competition

Mutual recognition agreements between large and influential professional bodies are increasing in intensity. Agreements were recently signed between the AICPA and CIMA to give effect to a new designation Chartered Global Management Accountant. ACCA and IMA are committed to co-develop learning pathways for CFOs. Chartered Accounting bodies are working within a CA Worldwide framework. SAIBA has developed similar alliances with CIMA, IAFEI, SAIT, and ICB,

Public interest vs. small owner managed

Differences between the regulation of public interest companies and small owner-managed companies remain critical, particularly in small firms and business & industry. Increasing complexity provides small and medium accounting practices with both opportunities and challenges as they work to serve as trusted advisors to South Africa's small business sector.

Technology

Big data, artificial intelligence, XBRL and other technologies will create efficiencies in financial reporting, but may increase commoditisation of accounting services. Accounting in the Cloud will reduce reliance on bookkeeping work and force members to develop higher level service offerings.

Economic conditions

The world economy is experiencing a prolonged recession. This has also affected South Africa which resulted in very slow growth prospects and stress on job creation. This means more people will compete for the same jobs and not enough jobs are available to service demand for jobs. Members need assistance with setting up and managing a practice.

04 STAKEHOLDERS

Stakeholders are identified based on their relationship to the SAIBA strategic objectives.

Stakeholder	Impact	Response
Schools,	Educate future accounting professionals	Enhance teacher competence and capability. Capacity building projects with governing bodies.
Universities, Colleges	Educate future accounting professionals	Support student groups, attend open days, participate with development of curriculum
Trainees	Working towards becoming an accounting professional	Collaborate with partners like CIMA and SAIT to offer their learnership to trainees and employers
Sponsors	Distribute tools to accounting professionals	Link members with providers and sponsors of events, guides and obtain advertising income
Members and regions	Brand ambassadors, customers and extending SAIAB network	Establish regions with the assistance of volunteers
Government	Legislation that regulate SAIBA, firms and members	Submissions and engagements to enhance awareness and contribute to development of relevant and effective laws
Alliances	Enhance the brand of SAIBA and provide access and exposure to members	Access to best practice, standards, networks and brand association

05 RISKS

SAIBA has adopted an aggressive growth strategy that is reflected in its extensive marketing budget and remuneration policy.

Top strategic risks	Potential cause	Action taken by SAIBA
Strategic risks		
Economic conditions impacting the desire of persons to join a professional body	Economic recession and ability of members to pay fees	Consider SAIBA pricing and payment structure, co-operations with other bodies on sharing of costs, using outsources services to avoid employee costs, leveraging partnerships with providers to combined staff efforts for example outsourcing events to SA Accounting Academy Pty Ltd and SAIT.
SAIBA business model is to allow for easy access to the profession and to help persons become professional through the establishment of designations and practicing licences.	Business model implies new risks. Competitors can use this to tarnish the SAIBA image.	Developing a licencing system to ensure annual assessments of practicing members. Marketing campaign to ensure members share and understand our values of competence and quality. PR campaign to explain SAIBA approach to managing quality of accountants.
Balance between aggressive growth strategy and required governance structures	Resources allocated to growth initiatives with lack of attention to governance	Appoint governance consultant to review and monitor policy implementation
Membership fees inadequate to fund growth	Focus on growth requires funding	Manage institute in line with business plan and budget allocations

Not meeting members expectations regarding technical and operational support services	It is expected that professional bodies provide support services to members	Using outsources technical and events providers require monitoring its SLAs. Allocate managers to monitor performance of providers.
SAIBA members may not meet employer expectations resulting in reputational risk	Employers need competent staff. SAIBA entry model flexible to ensure members growth.	Create levels of membership designations. Manage expectation gap between employer's expectations and member's ability. Instil culture of learning with SAIBA members.
Limited member engagement can create apathy	SAIBA both regulates and supports members	Educate members as to the role of SAIBA as regulator and support provider. Create separate functional areas.
Operational risks		
Over reliance on key personnel	No appropriate succession plan. Not enough staff to spread the risk. Non-compliance by one staff member can cause serious financial impact for SAIBA	The Institute should develop a succession plan for board members and staff. Continuous internal training is taking place to ensure that more than one person can deal with the key tasks. The secretariat is gradually increasing the number of staff. Request external accountants to perform annual internal audit of processes.
Inappropriate disaster management	Disaster Management procedures, accountability and responsibility not clearly defined and allocated	Appointed a new financial and operational manager that will also be tasked with establishing a comprehensive Business Continuity Management Plan
Operational health and safety impact on employees and clients	Danger to people working within and with SAIBA offices and events	Request consultant to assist with completing review
Supply chain policy	Growth and complexity of SAIBA activity may require updated policy	The board adopted a 3-quote system and allows for purchases within the approved

		SAIBA budget as established by the finance committee.
Financial risks		
Management of debtors	Aggressive growth strategy may result in large growth but also large debtors	Review of current processes and allocate more staff. Obtain debtors listing facility and improve member application process.
Restricted growth due to SAIBA not offering its own learnership	Member of SAIPA and SAICA hesitant to join SAIBA due to no learnership offering	Offer learnership of CIMA, SAIT, ICB and consider developing own learnership
Business Accountants not meeting market expectations	Business Accountants not competent and thus not delivering value-add services at expected standards. Certification programs not adequate to ensure competence. Failure to provide relevant and timely guidance on technical issues	Implement RPL process as part of membership application. Implementing Practice Licence requirements for designation holders Enforce CPD requirements. Communicate required engagement standards to members. Perform practice assessments
Changing legislation affecting regulation of accountants, accounting officers and reviewers	Competitors lobbying government to limit recognition of business accountants	Increase number of submissions to government. Ensure SAIBA takes part in legislative discussions. Increase marketing effort to promote SAIBA and its members

05 BUSINESS MODEL

Activities

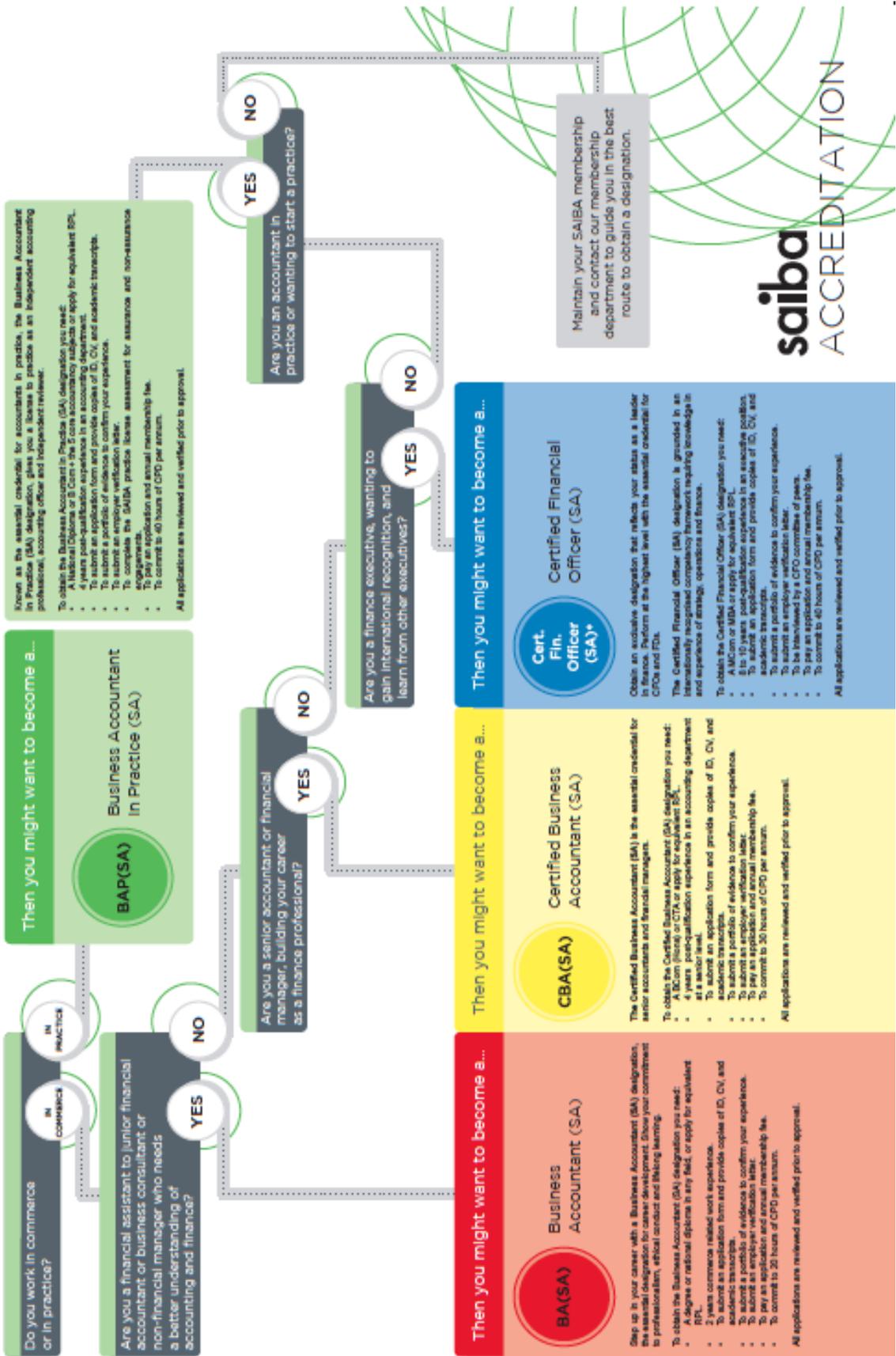
The following diagram explains the SAIBA Business Model and the processes we follow in converting SAIBA members to SAIBA designation holders. SAIBA has two pathways to obtaining a designation: one for accountants in commerce and one for accountants in practice. Our commerce focused designations provide a career pathway to develop from a junior financial accountant (BA(SA)), to a financial manager (CBA(SA)), and finally a financial director (CFO(SA)). The BAP(SA) designation is for persons that which to obtain recognition as accountants in practice, accounting officers and independent reviewers.

Resources

The resources utilised to identify, attract, and maintain members and designations are deployed within the framework of the SAIBA strategic, financial and operational plan.

Resources	Purpose	Key Examples
Board, Committees, Secretariat, Volunteers, Consultants, Systems, Members	Oversee, manage, implement, co-ordinate and administer activities	Directors, Employees, IT, Systems, Policies, Strategic
Publications, Campaigns, Support, Alliances, CPD, Seminars, Media	Awareness and conversion	SAAA, AMAX, ThisIsY, Palladium, Draftworx, Sage, Quickbooks, CQS, Guarantee Trust, CIMA, IAFEI, SAIT, ICB, CPUT, UFS, UNISA, DSD, CIPC

2 select your designation



Know as the essential credential for accountants in practice, the Business Accountant in Practice (BAP) designation, gives you a license to practice as an independent accounting professional, accounting officer and independent reviewer.

To obtain the Business Accountant in Practice (BAP) designation you need:

- A National Diploma or B Com + the 5 core accountancy subjects or apply for equivalent BPL.
- 2 years post-qualification work experience in accounting, tax, auditing, CA, and forensic transcripts.
- To submit an application form and provide copies of ID, CV, and academic transcripts.
- To submit a portfolio of evidence to confirm your experience.
- To submit an employer verification letter.
- To complete the SAIBA practice license assessment for assurance and non-assurance engagements.
- To pay an application and annual membership fee.
- To commit to 40 hours of CPD per annum.

All applications are reviewed and verified prior to approval.

Then you might want to become a...

BAP(SA)
Business Accountant In Practice (SA)

Then you might want to become a...

BA(SA)
Business Accountant (SA)

Step up in your career with a Business Accountant (BA) designation, the essential designation for career development. Show your commitment to professionalism, ethical conduct and lifelong learning.

To obtain the Business Accountant (BA) designation you need:

- A degree or national diploma in any field, or apply for equivalent BPL.
- 2 years commerce related work experience.
- To submit an application form and provide copies of ID, CV, and academic transcripts.
- To submit a portfolio of evidence to confirm your experience.
- To submit an employer verification letter.
- To pay an application and annual membership fee.
- To commit to 20 hours of CPD per annum.

All applications are reviewed and verified prior to approval.

Then you might want to become a...

CBA(SA)
Certified Business Accountant (SA)

The Certified Business Accountant (CBA) is the essential credential for senior accountants and financial managers.

To obtain the Certified Business Accountant (CBA) designation you need:

- A BCom (hons) or CFA or apply for equivalent BPL.
- 5 years post-qualification experience in an accounting department at a senior level.
- To submit an application form and provide copies of ID, CV, and academic transcripts.
- To submit an employer verification letter.
- To pay an application and annual membership fee.
- To commit to 30 hours of CPD per annum.

All applications are reviewed and verified prior to approval.

Then you might want to become a...

Cert. Fin. Officer (SA)*
Certified Financial Officer (SA)

Obtain an exclusive designation that reflects your status as a leader in finance. Perform at the highest level with the essential credential for CFOs and FDs.

The Certified Financial Officer (CFO) designation is granted to an individual who has demonstrated exceptional financial acumen and experience of strategic operations and finance.

To obtain the Certified Financial Officer (CFO) designation you need:

- A M.Com or MBA or apply for equivalent BPL.
- 10 to 15 years post-qualification experience in an executive position.
- To submit an application form and provide copies of ID, CV, and academic transcripts.
- To submit a portfolio of evidence to confirm your experience.
- To be interviewed by a CFO committee of peers.
- To pay an application and annual membership fee.
- To commit to 40 hours of CPD per annum.

All applications are reviewed and verified prior to approval.

Maintain your SAIBA membership and contact our membership department to guide you in the best route to obtain a designation.

saiba
ACCREDITATION



Chartered Institute of
Management Accountants

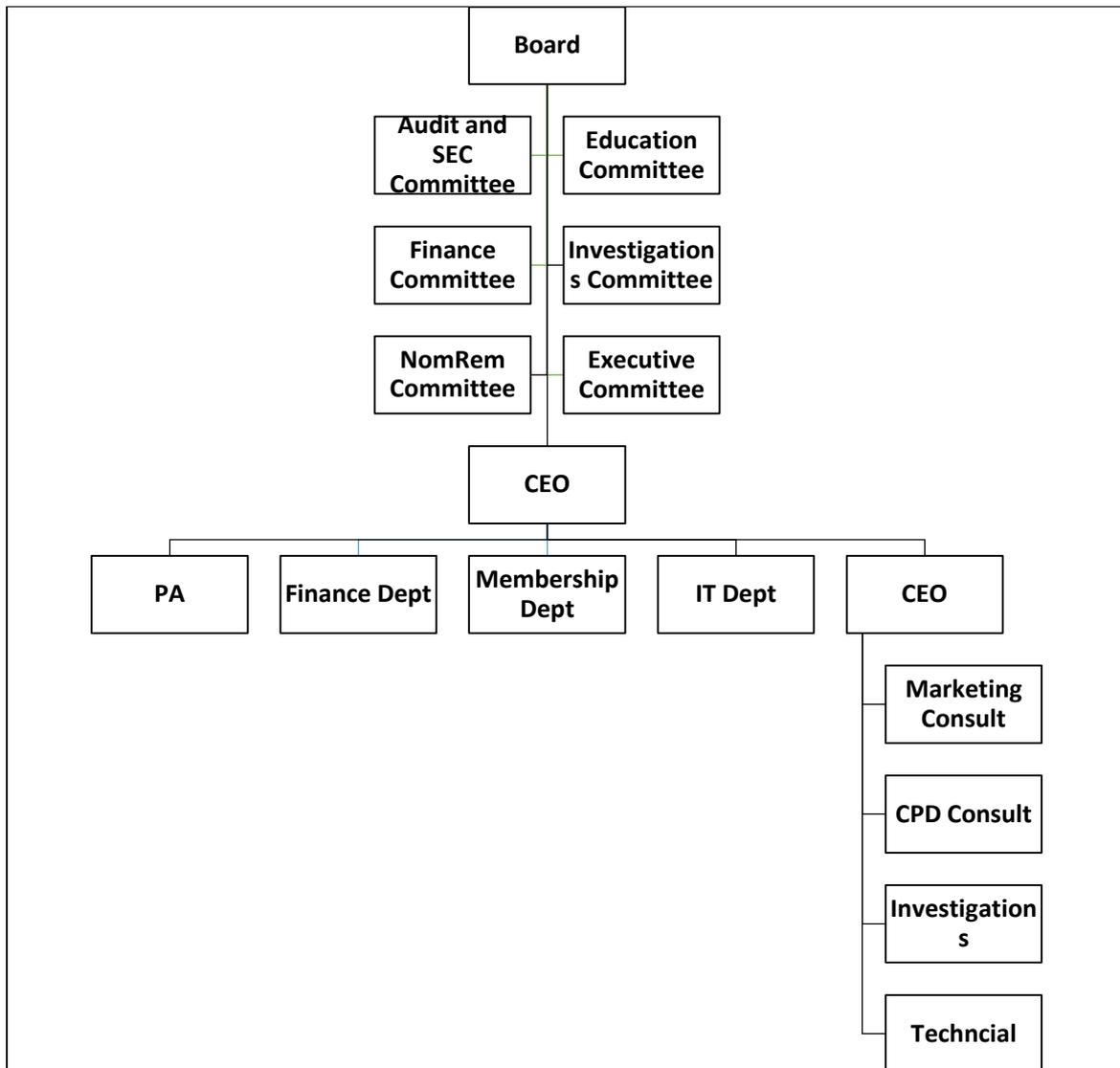


06 GOVERNANCE

The Institute is registered as a Non Profit Company (NPC) under the South African Companies Act, 71 of 2008. SAIBA members that holds a designation have voting rights at the SAIBA Annual General Meeting (AGM) where the Board is elected. Nominations for Board Member candidates are submitted by the Nominations Committee prior to an AGM. The work of the Board is supported by committees and a secretariat.

SAIBA obtained an overall AA rating based on the IOD Governance Assessment Instrument (GAI). The assessment criteria of the GAI is based on the practice recommendations of the King 3 report. These criteria are intended to assess quantitative aspects of corporate governance only and not qualitative governance.

Status	Category	Score
	Board composition	B
	Remuneration	AAA
	Governance office bearers	AAA
	Board role and duties	AAA
	Board committees	AAA
	Accountability	AA
	Performance assessment	AAA

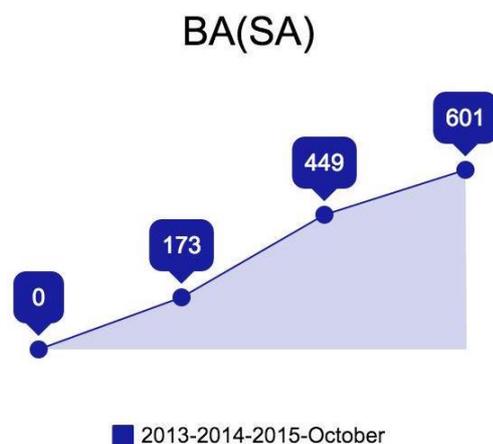
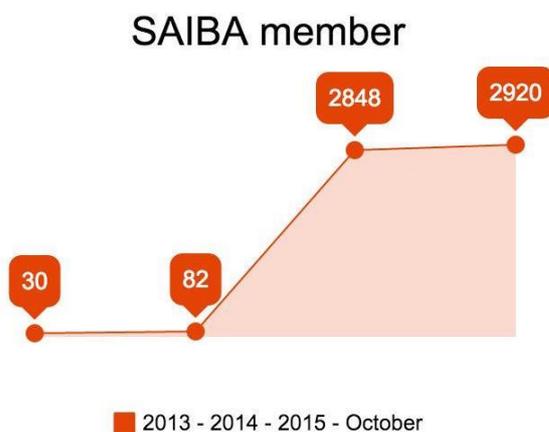


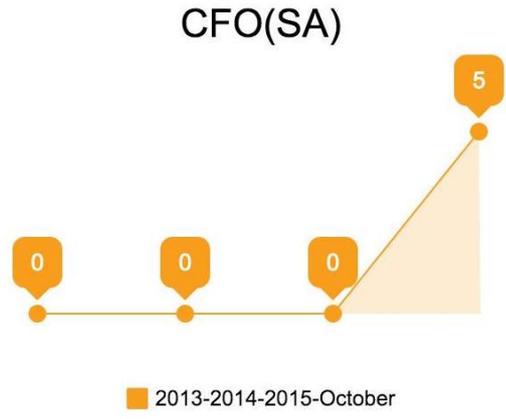
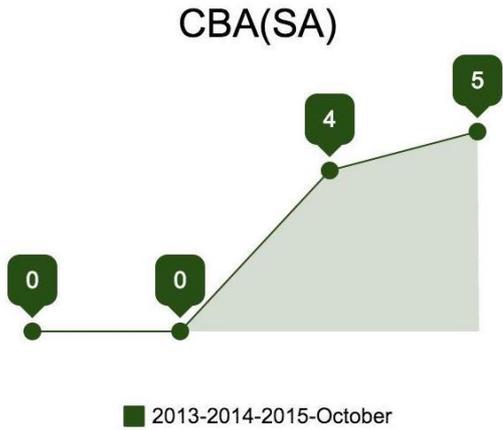
07 OUTCOME OF BUSINESS MODEL

Membership growth

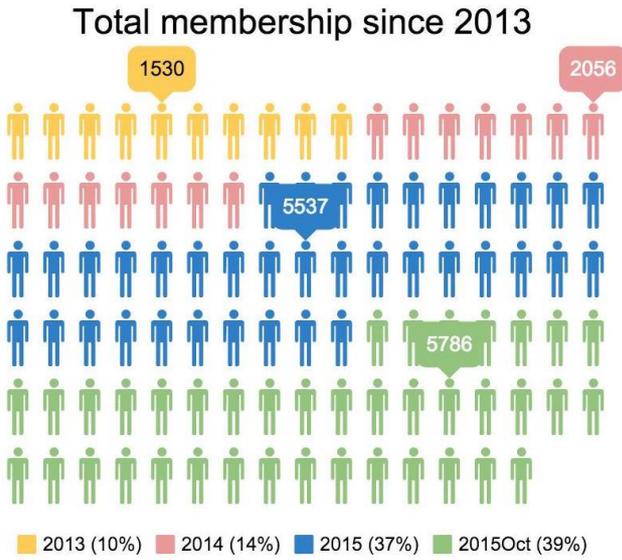
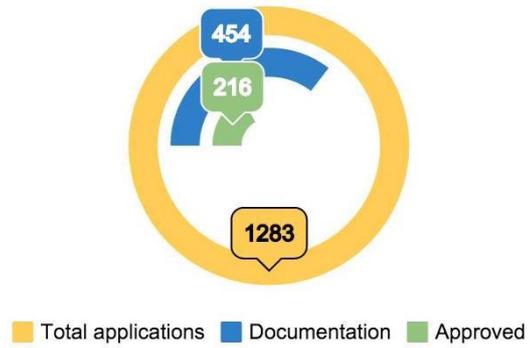
SAIBA has achieved consistent growth across all membership categories.

SAIBA membership only: The SAIBA membership only category is increasingly popular with providers that seek an add-on to their existing client offerings. Examples of this collaboration includes: Palladium Accounting, Quickbooks, and SA Accounting Academy. **Corporate stream:** In 2015 SAIBA developed two additional designations for the corporate market. Employees in this sector now have access to BA(SA), CBA(SA) and CFO(SA) as they develop from junior accountants to financial managers to CFOs. **In practice stream:** BAP(SA) remains the staple designation of SAIBA and reflects steady growth from 2014.

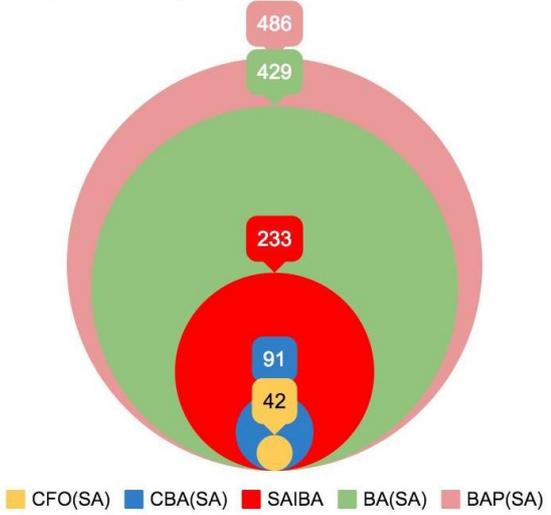




Ratio of applications to approval



Type of applications May - Nov 15



Revenue and expenses

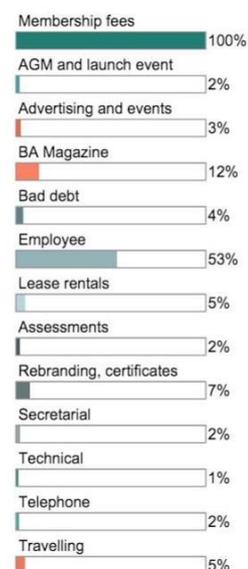
The SAIBA business model has remained focussed on aggressive growth through 2013 to 2015. This strategy necessitates investments in marketing, publications, rebranding, traveling and certificates. The likelihood of bad debts also increases. 2015 is therefore characterized by an increase of R1 569 509 in revenue compared to 2014. Expenses as similarly increased with R2 072 035 as compared to 2014. The increase in expenses is due to the following amongst others:

- Bad debt written of to the value of R205 163 (2014: R323 004)
- The launch and two monthly publications of the SAIBA magazine the BA Review at a cost of R650 929 (2014: R 0)
- The re-issue of membership certificates and related marketing material at a cost of R393 455 (2014: R 0)
- Increasing the number of staff from 5 to 10 and benchmarking the staff costs with prevailing market conditions. These increased salaries to R2 839 563 (2014: R1 828 183).

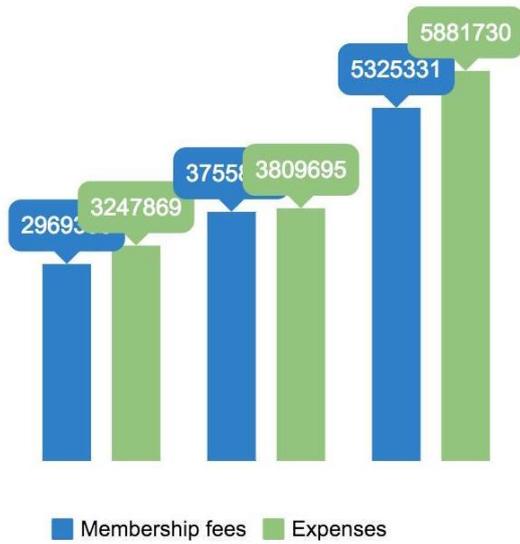
Membership fees



Expenses as % of fees (2015)



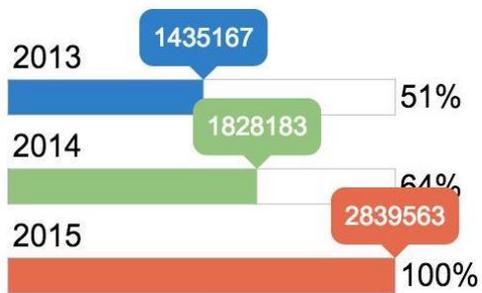
Fees: Expenses 2013 - 2015



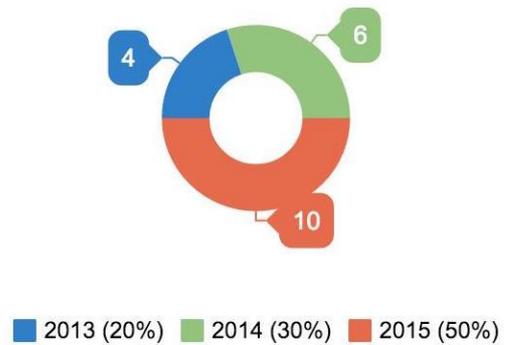
Fees: Expenses 2013 - 2015



Staff expenses as a % of 2015



Number of staff



Brands and websites

SAIBA maintains 4 websites for each of its major product offerings. This includes: www.saiba.org.za, www.cfo.org.za, www.accountingweekly.com, and www.bandareview.org. Each brand requires a unique approach to design and communication.

SAIBA events and publications

SAIBA, SAAA and SAIT offer CPD events to SAIBA members. This is offered via a subscription service which allows for economies of scale and a marketing platform to source new members. SAIBA published 4 Magazine editions during 2015 and issued more than 40 Accounting weekly newsletters

CPD topics included the following:

How to get more clients for your practice in 2015	The implications of section 90(2), Companies Act 71 of 2008 for accountants & auditors - 2015 update
CIPC Update	The new B-BBEE Codes and their implications for accountants
CPD Fest 2015	Webinar: New in the Tax field: Barter Transactions & Debit Loans
How to unlock the goldmine sitting in your email (client) list	Directors' Duties (and the Companies Act)
[Webinar] Meet the SAIT eFiling specialist	Holistic Risk Management
IFRS for SMEs webinar series	Tax Issues for SMME
Getting leads and customers from LinkedIn	Preparing financial statements under IFRS for SMEs
Webinar: easyFile	2015 Webinar: Cross border services and provisional tax
EAST RAND CHAPTER FORUM MEETING	Limpopo Accountants Forum
Achieving compliance with SARS and NPO/NPC constitutional requirements	Engagements for Accountants and Accounting Officers
Cape Town SAIBA Forum Meeting	
Webinar: Withholding Taxes in S.A	
2015 PAYE Update and Risks	

The Protection of Personal Information Act (POPI) and its implications for accountants	Accounting and reconciliations for tax practitioners
KZN Regional Forums	ITR14 & IT14SD
SAIBA East Rand Chapter Forum Meeting	Four disciplines of the professional practitioner
Webinar: Tax Administration Act	Company distributions in perspective
A guide to NPO compliance for accountants and tax practitioners	Reduce Your Tax Risk Exposure
VDP Applications	IFRS for SMEs: 2015 Update
Trusts and Estate Planning	Tax Administration Act Update
Small Practitioner: Tax Indaba 2015	SAIBA East Rand Chapter Forum Meeting
NPO Roadshow with DSD	SAIBA partners with CIMA
Amendments to the IFRS for SMEs	Cash flow strategies for bottom line results
SAIBA East Rand Chapter Forum Meeting	VAT for NPOs
	Financial Management for NPOs



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