



CIRCULAR
FOR RELEASE ON
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Reference : Auditor Questionnaire for 2014
Contact : Hellen Mahlke
Telephone : 012 431 0572
Facsimile : 012 431 0672
E-mail : h.mahlake@medicalschemes.com
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CIRCULAR 29 OF 2014: AUDITOR APPROVAL IN TERMS OF SECTION 36(2) OF THE MEDICAL SCHEMES ACT

The Council for Medical Schemes ("the CMS") would like to inform all users that the online auditor questionnaire for the 2014 financial year is available on our website (www.medicalschemes.com) from 18 June 2014.

1) Confirmation of scheme users

All medical schemes/administrators are requested to confirm the following information with the CMS:

- The name and surname of the scheme users who should have access to the 2014 auditor approval system.
- Scheme users are responsible for registering the scheme on the auditor approval portal on our website.
- Given the regular rotation of users in schemes, the CMS needs to ensure that users accessing the system are authorised to do so by their relevant schemes. Therefore, scheme/administrator officials with the appropriate authority should confirm all users annually. All confirmations should be sent to the contact person as indicated above.
- Please note that this is not part of the registration process but merely a confirmation of user status.

2) Username and passwords

Scheme user:

- The 2013 users will not be required to register again on the online system, as the username and password of the 2013 year end will allow them to access the 2014 auditor questionnaire.
- All new scheme users should register on the auditor approval portal on our website, by making use of the register function on the login screen. Usernames and passwords will be e-mailed to registered users after the CMS has verified authorisation of the user (see paragraph 1).
- Administrator users can register for multiple schemes.

Auditor user:

- The auditors are registered automatically when the scheme completes and assigns auditors.
- The auditor will then receive a username and password which will enable them to access Part B and C of the questionnaire for completion.

3) Data roll over from 2013 to 2014

There are currently four categories in Part A of the questionnaire. Whenever a scheme user selects one of the four categories, different sections from the previous year will roll over to the current year depending on the selection.

- Is it re-appointment of an audit firm and engagement partner?
All data in the 4 sections will roll over
- Is it a new appointment of audit firm?
No data will roll over
- Is it an appointment of a new engagement partner?
Roll over of data in Part B only
- Is it an approval required by the Registrar?
No data will roll over

4) Change of audit partner after submission

The following steps should be followed where the scheme changes the engagement partner:

- The scheme should notify the CMS of the proposed change and Part A of the auditor questionnaire will be unlocked.
- The scheme user should remove the old audit partner from the system and assign the new partner.
- All changes should be communicated by the scheme to CMS.

For more information on the completion of the auditor approval questionnaire, view the "Help File" on the auditor approval portal under the "Assistance" tab.

5) Submission of documents

The following documents must be physically submitted to the Office of the Registrar:

- The 2014 auditor approval questionnaire (signed by the auditor);
- A letter from the scheme confirming the name of the audit firm and the engagement partner;
- Annual General Meeting (AGM) minutes or extract of the minutes indicating the appointment or reappointment of an audit firm or a resolution by the Board of Trustees as per the scheme's rules; and
- Where applicable, the required reports in terms of section 36(5)(c).

Schemes are ultimately responsible for ensuring that all the required documents are timeously delivered to the Office.

The deadline for the submission of the 2014 auditor questionnaire is 18 July 2014. Your attention is drawn to the provisions of section 66(3) of the Act in terms of which any medical scheme which fails to furnish the Registrar of Medical Schemes with the prescribed documentation shall be liable to a penalty of R1000.00 (one thousand Rand) for every day on which the failure to comply continues.

PLEASE NOTE THAT THE DEADLINE APPLIES TO THE RECEIPT OF ALL THE SIGNED DOCUMENTS BY THE OFFICE AND NOT MERELY THE ELECTRONIC SUBMISSION.

Your cooperation in this regard will be highly appreciated.



Tebogo Maziya
Head: Financial Supervision Unit
Council for Medical Schemes