



CIRCULAR

Reference:	Authorisation Standards: Auditors
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Circular 44 of 2017: Standards for Authorization of Auditors and IFRS advisors

The Council for Medical Schemes (CMS) would like to clarify Phase 2 of the 3 phase auditor authorization application process (Authorization of Individual auditors and IFRS advisors) set out in Circular 31 of 2016; <http://www.medicalschemes.com/files/Circulars/Circular31Of2016.pdf>.

Kindly refer to the attached [flow chart](#) depicting the process to be followed for the authorization of individual auditors and IFRS advisors.

A circular will be issued at the later date informing the industry of the going live date of the system and all the relevant details including submission deadlines.

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