CIRCULAR

Reference:	Authorisation Portal
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Circular 46 of 2016: Auditor authorisation

The Council for Medical Schemes (CMS) would like to inform auditors and International Financial Reporting Standards (IFRS) advisors that the online Authorisation Portal is now available on the CMS website, www.medicalschemes.com.

For more information on how to use the Portal, users can access the help file, which is saved on the Authorisation Portal.

Application process:

Please note that applications should be completed online and all submission documents must be physically delivered to the CMS by the deadline to ensure a complete submission.

- **Audit firms, Individual auditors and IFRS advisors**

  Applications for audit firms, individual auditors and IFRS advisors who would like to be authorised for the 2016 financial year should be submitted to the CMS by **05 August 2016**. Details of currently authorised audit firms have been uploaded on the Portal. Contact persons of these authorised audit firms may proceed to complete individual auditors' and IFRS advisors' applications.

  Submission requirements: Audit firms (applicable only to new applicants)

  - Completed online application, signed by the audit firm senior representative;
  - Declaration by audit firm senior representative;
  - Independent Regulatory Board for Auditors (IRBA) firm review decision letter/ Letter from audit firm if IRBA has not completed review; and
  - IRBA certificate of registration.

Submission requirements: Individual auditors

- Individual auditor's declaration;
- IRBA file review decision letter/ Letter from the auditor if IRBA has not completed review;
- IRBA certificate of registration; and
- Continuing Professional Development (CPD) certificates.

Submission requirements: IFRS advisors

- Signed completed application form by external IFRS advisors;
- IFRS advisors' declaration; and
- IFRS advisors: CPD certificates.

The completed online application can be downloaded from the Authorisation Portal, next to the final submit button. Save the report in PDF for signature.

- **Medical schemes' approvals**

The Approval Portal and medical schemes' applications will be available from 12 August 2016. The deadline for submission of 2016 applications is **26 August 2016**. Your attention is drawn to the provisions of section 66(3) of the Medical Schemes Act, 131 of 1998 (Act) in terms of which any medical scheme that fails to furnish the Registrar of Medical Schemes with the prescribed documentation shall be liable for a penalty of R1 000 (one thousand Rand) for every day on which the failure to comply continues.

The 2015 registered users of the auditor questionnaire will not be required to register again on the online system, as the username and password of the 2015 year will allow them to access the system.

Submission requirements:

- Signed completed online application form;
- Where applicable, the required reports in terms of section 36(5)(c); and
- Annual General Meeting (AGM) minutes/an extract from the AGM minutes or Board of Trustees (BoT) resolution (as applicable).

Your cooperation will be highly appreciated.

Tebogo Maziya
General Manager: Financial Supervision Unit
Council for Medical Scheme