HELP FILE WITH REGARDS TO THE AUDITOR APPROVAL

QUESTIONNAIRE

2015

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Information required by the Registrar of Medical Schemes in considering the approval of the appointment/re-appointment of an auditor of a medical scheme.

1. **REQUIREMENTS FOR APPROVAL OF AN AUDITOR PER MEDICAL SCHEMES ACT 131 OF 1998**

Section 36(1) - A medical scheme shall appoint at least one auditor.

Section 36(2) - The appointment of an auditor shall not take effect unless it has been approved by the Registrar, subject to such conditions as he or she may deem fit.

2. **WHO SHOULD APPLY FOR REGISTRATION AS A USER**

All medical schemes should register by logging onto the Council for Medical Schemes ("the CMS") website (www.medicalschemes.com) in order to be able to access the auditor questionnaire system.

Only one person from the scheme or the administrator is required to register for the scheme/schemes in order to gain access to the questionnaire. However, the person should be authorised to do so by the Principal Officer of the scheme. Please note that there is no need for the auditor to also register on the system as they are automatically registered when the scheme completes and submits Part A of the questionnaire. Auditors will also receive a username and password to enable completion of Part B & C and the declaration form.

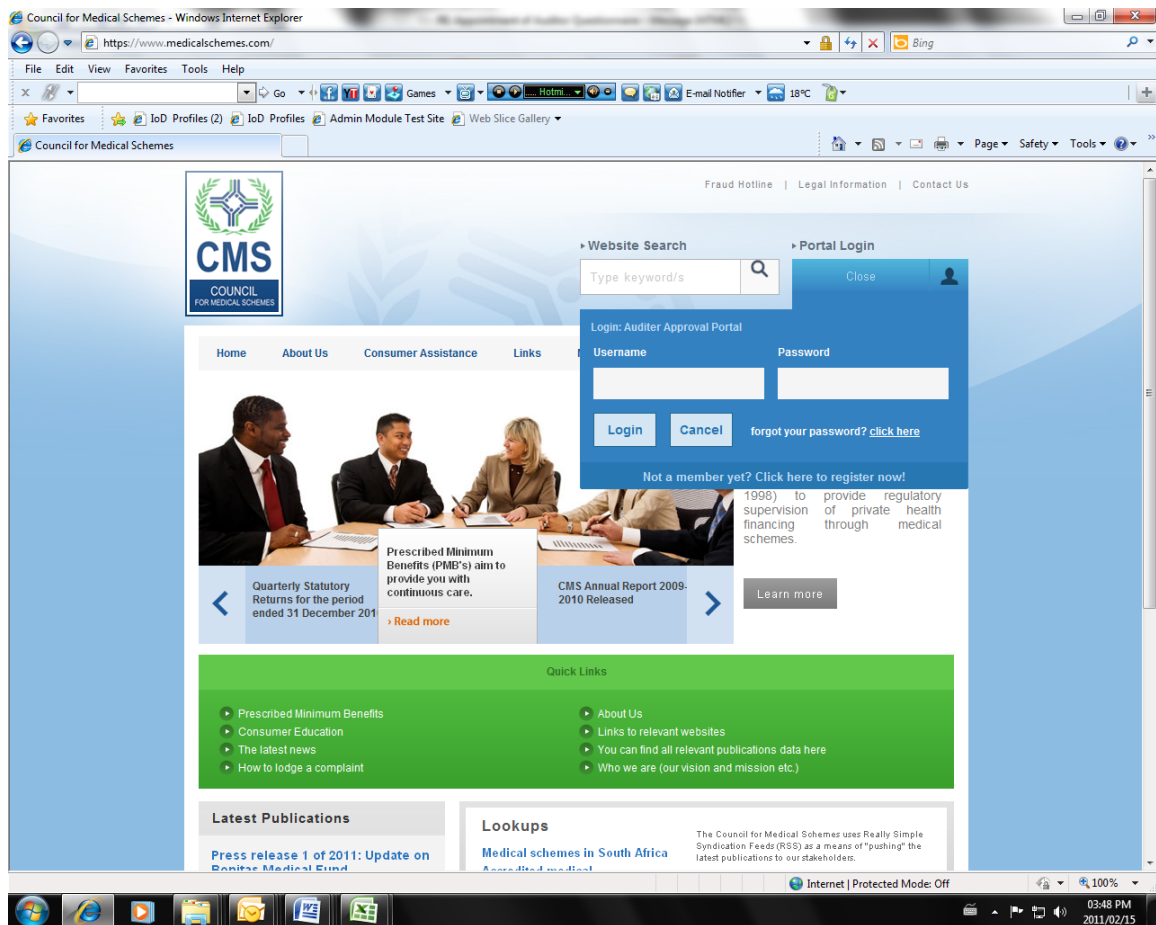## 3. HOW TO REGISTER

3.1 Logging onto auditor questionnaire

Please log on to the Council website, go to *Select Your Portal* and click *Auditor Approval.* No manual completion of the questionnaire will be accepted from schemes.
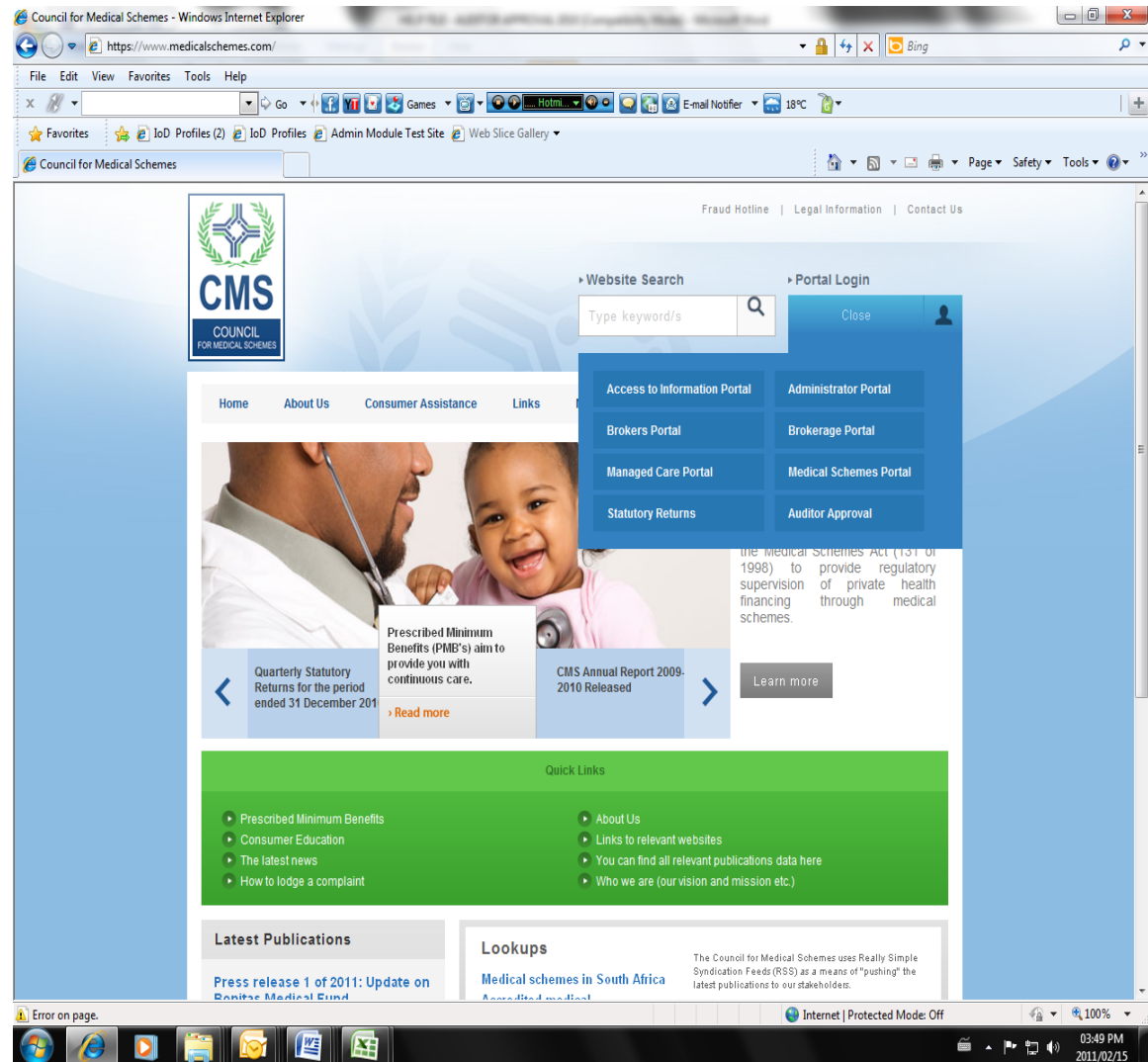
3.2   Registration

- The 2014 users will not be required to register again on the online system, as the username and password of the 2014 year end will allow them to access the 2015 auditor questionnaire. However, users need to be confirmed by the Principal Officer or the authorised administrator official annually.
- 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.
- Users can register for multiple schemes.
- Auditors are not permitted to share login credential as these are generated per assigned auditor.

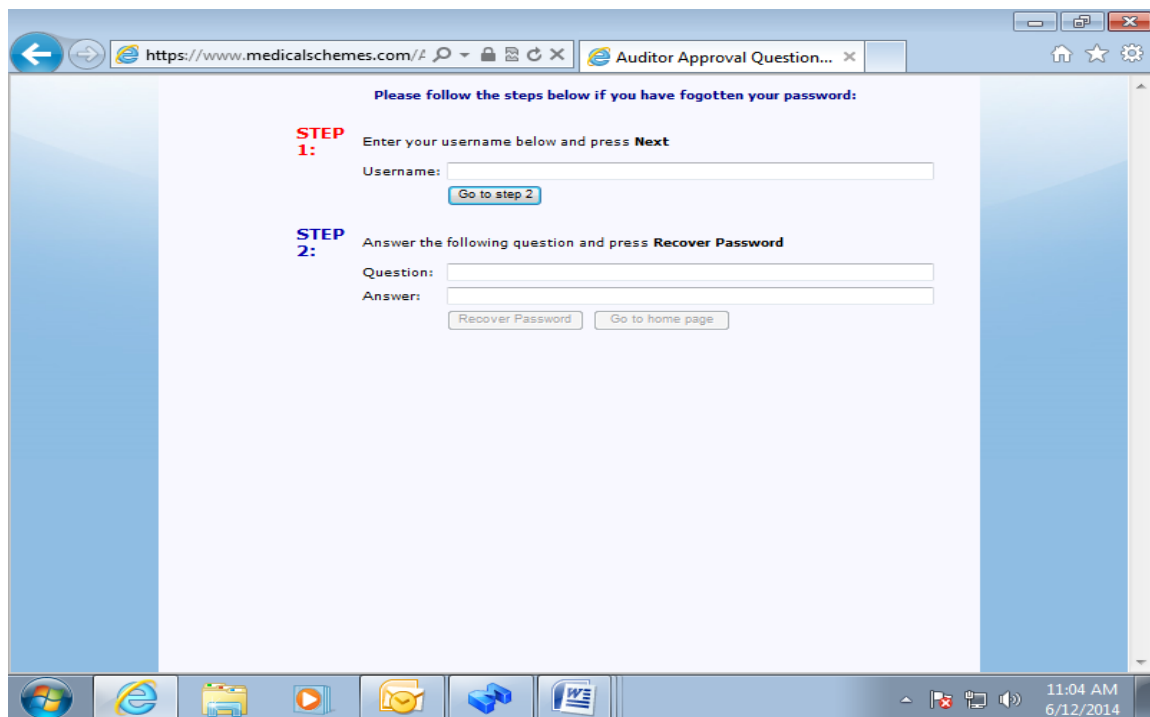Click on '**Not a member yet? Click here to register now!**''.

The user must complete the registration details and select all the schemes for which he or she would like to register by clicking on the drop down menu of schemes. If the name of the scheme is not on the list, it would mean that the scheme has already been registered by another user.

After completion of the registration form, an email will be sent to the scheme user to approve the user's registration. As soon as the scheme is registered, the CMS email the new user his or her username and password to access the online auditor approval questionnaire.

3.3 Forgot your password?

Should a user forget his or her password, the user should select the "forgot your password" button provided on the login screen"

The following screen will appear, and the user will be required to complete the required information and press **OK**. If the secret answer corresponds with the answer captured during the registration process of the user, the user will receive an email from the CMS with his or her password.

3.4 Contact us

Should a user experience any problems with the auditor questionnaire, he or she can contact the CMS at any point in time by just clicking on the **"Contact Us"** button on the task bar.
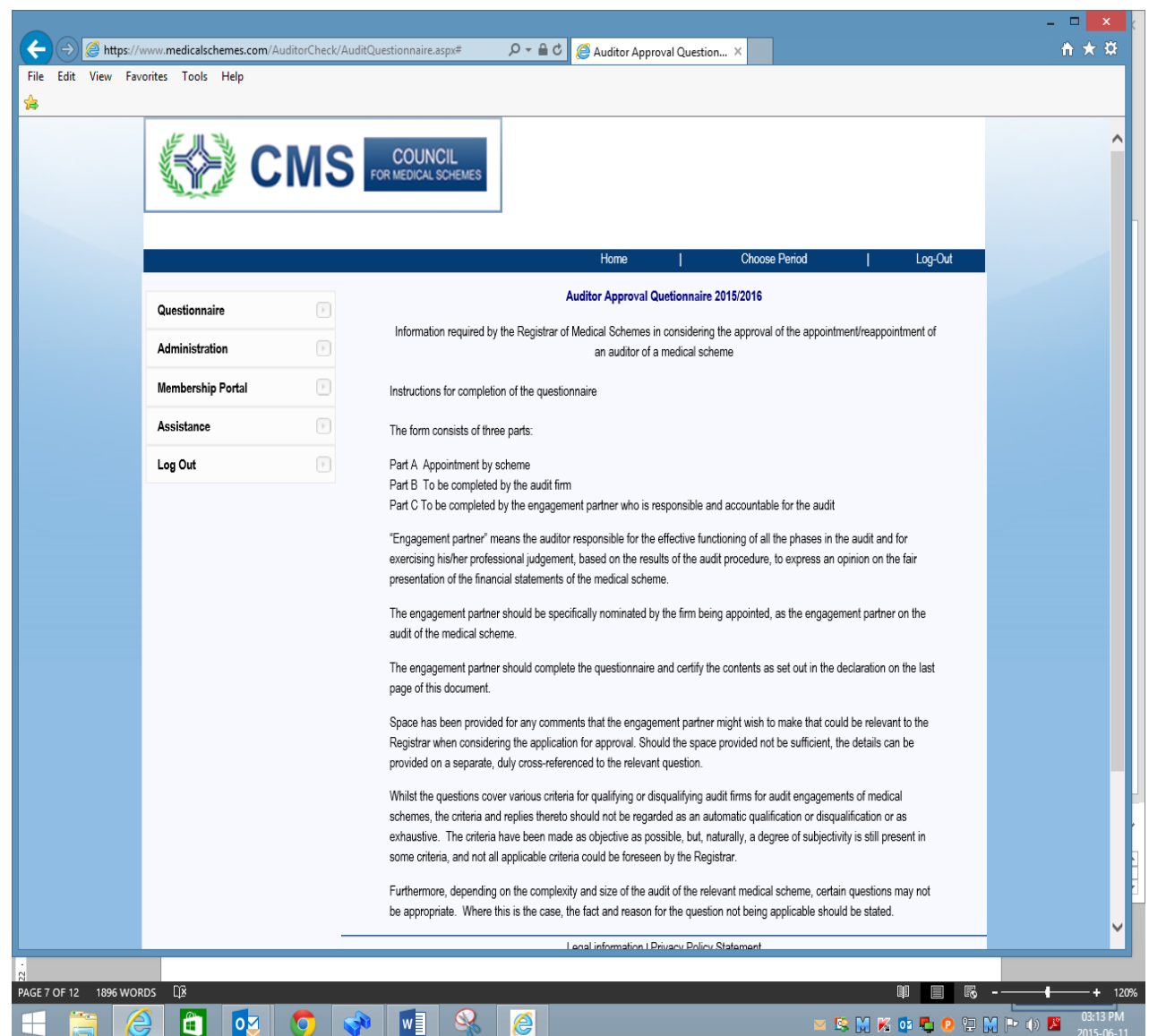
4. COMPLETING THE AUDITOR QUESTIONNAIRE

The online questionnaire consists of the following menus:
- Questionnaire
  Select application function in order to complete Part A, B, and C and do final submission.
- Administration
- Membership Portal
- Assistance
- Log Out

4.1 Questionnaire menu

The questionnaire menu consists of the following parts (see table below):
- Part A   - Scheme
- Part B   - Auditing Firms
- Part C   - Engagement Partner
- Final Submit

Who is responsible for completing a specific part?

Part A

Part A should be completed by the scheme user. Upon login, the scheme user is required to first complete Part A, which will then require an auditor to be assigned. When assigning the auditors, please ensure that the email addresses of the auditors are correct to enable them to get the username and passwords. Please note that a drop down has been created for selection of the audit firm and audit partner, schemes are therefore advised to make use of the drop down for consistency purposes.

The additions of new audit firms have been disabled in part A. To add a new audit firm please send an email to the administrator (CMS Analyst).

Please note the following with regards to Part A:

- Part A is automatically submitted to each auditor assigned to a scheme once "Assign Auditor to Scheme" button in Part A of the questionnaire is selected.
- An email containing the username and password will be generated to each auditor which will enable them to access Part B and C.
- Auditors are not permitted to share login credentials as these are generated per assigned auditor.
- Once the scheme has successfully assigned an auditor, the whole of Part A will be locked and become read-only; thus no changes will be possible on this part unless it is unlocked by the CMS.

Please note that the scheme user will have a read-write access to Part A whereas the auditor will have a read only access to Part A. The read/write access will be shown at the top of each page.

Roll over of data

The CMS has rolled over data from the 2014 to the 2015 questionnaire to make the application process easier for schemes and auditors. Therefore, depending on how the scheme is categorised as mentioned below, schemes will be able to edit rolled over data whereas some schemes will have to complete the full questionnaire.

Category 1 – Re-appointment of audit firm and engagement partner.

Data on part B and C has been rolled over and the user can edit the questionnaire where necessary in order to align it with the current financial year's changes, if applicable.

Category 2 - Appointment of a new audit firm.

The user will have to capture data in all the parts as no data is rolled over. It should however be noted by auditors when completing Part C that data can be copied through to a scheme by using a SAICA reference number. This should save the auditor time where he/she is responsible for more than one scheme.

Category 3 - Appointment of a new audit partner.

Part B has been rolled over, therefore Part C should be completed by the auditor. Similar to category 2, no data is rolled over to Part C; hence the auditor will have to capture all the data. Again, please note the automatic copying across of data by using the SAICA reference number.

Part B and C

Part B and C should be completed by the auditor. He/she will have read-write access to those specific parts. The auditor will only have a read-only access to Part A of the questionnaire.

Part C

The email address of the auditor should be completed in question 2(c) of Part B.

Where the engagement partner is responsible for audits of more than one scheme, he/she must <u>not</u> complete the information on Part C per medical scheme. By clicking confirm SAICA number, the 2014 information will roll over across the whole of Part C. The auditor will only have to edit and change the questions to align it with any changes in the current financial year.

Final submission (declaration and checklist)

The auditor finally submits the questionnaire once all the parts are completed. Once the auditor has clicked on final submit, a declaration form and a checklist will be displayed. Please tick yes or no on the checklist indicating where reponses have been edited (i.e. where an answer has changed from the previous year's questionnaire).

The final submission contains a declaration form which does not require any electronic completion but should be signed on hardcopy. The auditor must verify that the declaration form contains the correct name of the scheme.

Once the declaration form is submitted, the word document will be generated and e-mailed to the auditor, Principal Officer, Chairperson, Trustee and registered scheme user. The system will further notify the Principal Officer, Chairperson and Trustee when the auditor subsequently wants to amend the questionnaire.

All medical schemes should submit the following documents to the CMS:

- The 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).

4.2   Administration menu

Users can view the status report; print a blank questionnaire, and e-mail the draft questionnaire from this menu.
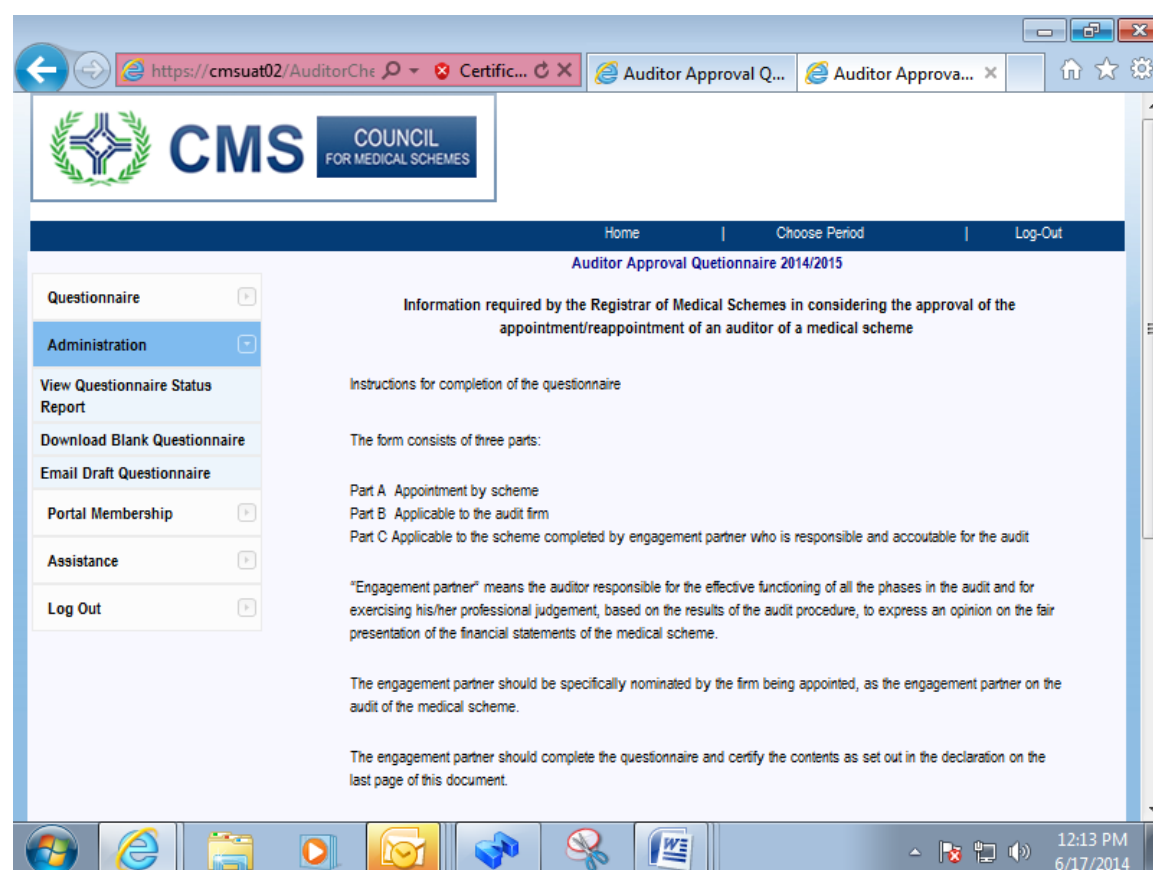
o   **View questionnaire status**

The user can view information such as scheme name, audit firm, engagement partner and status report. The status report will indicate which parts have been completed (locked) and not completed.

o   **Download blank questionnaire**
Users can download a blank questionnaire from the questionnaire menu, should the scheme or auditor want to complete a draft before completion of the actual online questionnaire.

o   **Email draft questionnaire**

Users can e-mail the draft questionnaire from this function.

4.3   Portal membership menu

Users can update their personal details in this menu.

4.4   Assistance menu

Get assistance from the CMS and also access the help file. This document will be available from the 'Help' function on the task bar.

4.5   Log out menu

As soon as the user presses the "Log out" button on the task bar, it will go back to the login screen.

5.   OTHER FUNCTIONS IN THE AUDITOR QUESTIONNAIRE

5.1   Save data

It is important to note that data does not save automatically, but only once the "save/next>>> "button has been selected at the bottom of each page. Any data captured on a page will be lost if the "<<<back" button is selected before the save button.

5.2   Edit or remove function

The rolled over data can be edited/removed by clicking edit/remove. However, the audit firm and engagement partner cannot be edited or removed if the scheme selects category 1: re-appointment of audit firm and engagement partner) or selects category 3: Appointment of a new audit partner the audit firm cannot be edited or removed. Data has to be **refreshed** at all times in order to reflect the changes made.

5.3   Unlock

Once all parts have been submitted they can only be unlocked by the administrator (CMS analyst) therefore a request should be made via email for any specific part to be unlocked.