HELF FILE WITH REGARDS TO THE AUDITOR APPROVAL QUESTIONNAIRE

2011

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

REQUIREMENTS FOR APPROVAL OF AN AUDITOR PER MEDICAL SCHEMES ACT

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.

WHO SHOULD APPLY FOR REGISTRATION AS A USER

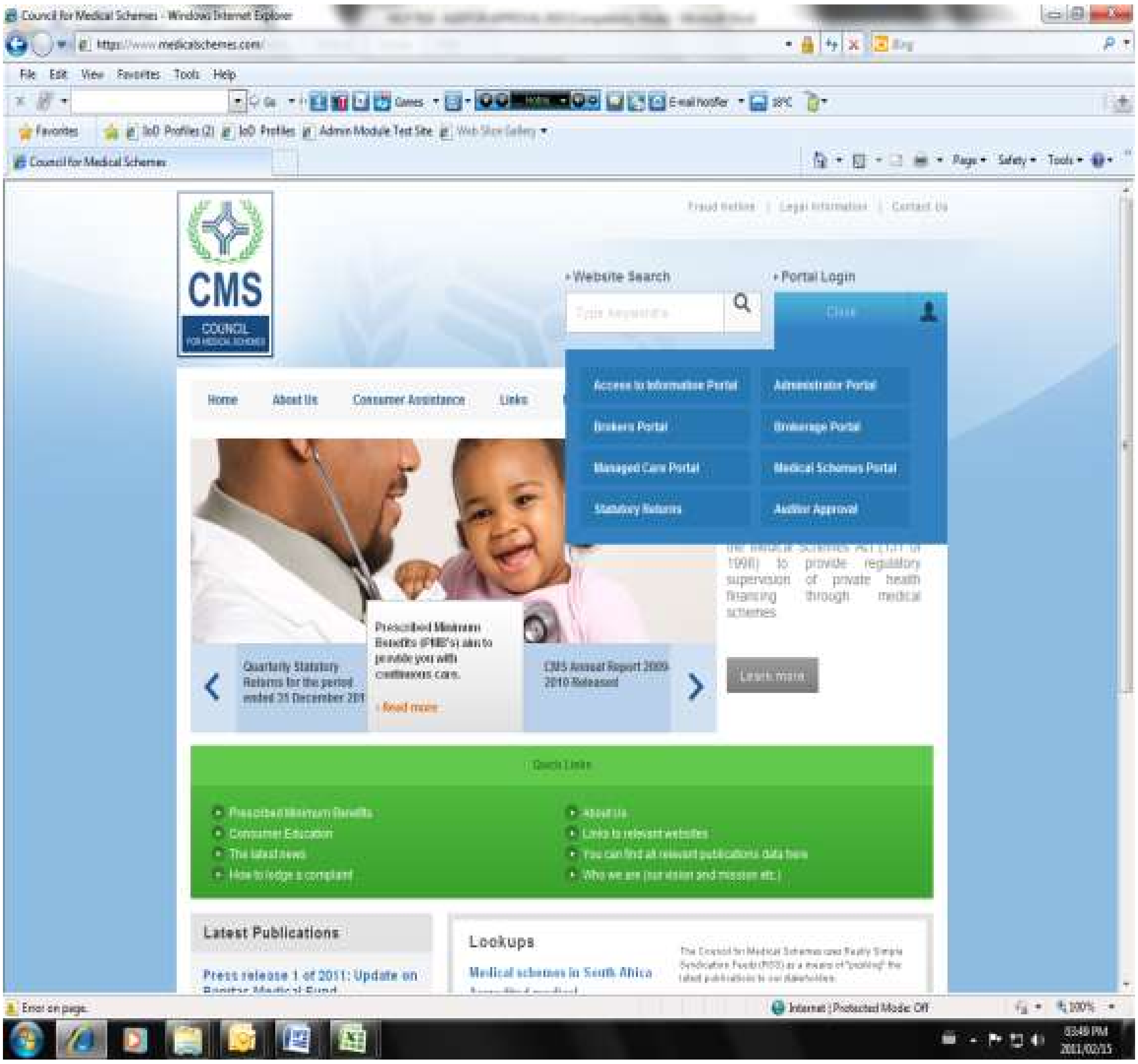
All medical schemes should register by logging onto the Council for Medical Schemes website (www.medicalschemes.com) in order to be able to access the auditor questionnaire system.

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 them to complete Part B, C, D and the declaration form.

HOW SHOULD YOU REGISTER

Login onto auditor questionnaire

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



Registration

Please note that usernames and passwords from previous year will not enable users access to the questionnaire so users should register again.

Click on the words '**Register here'**.

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 his or her registration. As soon as the scheme is registered, the Office will email the new user his or her username and password to access the online auditor approval questionnaire.

Forgot your password?

Should a user forget his or her password, the user should use the button provided on the login screen stating "Forgot your Password? **"Click here"**

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 office with his or her password.

Contact us

Should a user experience any problems with the auditor questionnaire, he or she can contact the office at any point in time by just clicking on the **"Contact us"** button on the task bar.

COMPLETING THE AUDITOR QUESTIONNAIRE

The online questionnaire consists of the following menus:

1. Questionnaire

   Select application function in order to complete Part A, B, C, D and do final submission.
2. Administration
3. Portal membership
4. Assistance
5. Log out

1. Questionnaire menu

The questionnaire menu consists of the following parts (see table below):

- Part A - Scheme
- Part B - Auditing firm
- Part C - Engagement partner (scheme specific information)
- Part D - Engagement partner (general information)
- 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 you to assign the auditor. 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 the following with regards to Part A:

- For multiple schemes, please ensure that you assign all auditors before you submit part A;
- The assigned auditors will be given access to the system;
- An email containing the username and password will be emailed to each auditor which will enable them to access Part B, C and D.
- The whole of Part D will be locked and become read-only; thus you will not be able to make any more changes on this part unless it is unlocked by the Office.

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 or read/write access will be shown at the top of each page.

Roll over of data

We have rolled over data from the 2010 to the 2011 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 - Reappointment of audit firm and engagement partner.

Data on part B, C and D 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 D 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 and D should be completed by the auditor. Similar to category 2, no data is rolled over to Part C and D; 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.

Category 4 - to apply for approval, data on part B, C and D has been rolled over and the user can edit Part B, C and D where necessary.

Part B, C and D

Part B, C and D 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 D

The email address of the auditor should be completed at the bottom of Part D.

Where the engagement partner is responsible for audits of more than one scheme, he/she must not complete the information on Part D per medical scheme. By clicking confirm SAICA number, the 2010 information will roll over across the whole of Part D. 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 whether you have edited a specific answer (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.

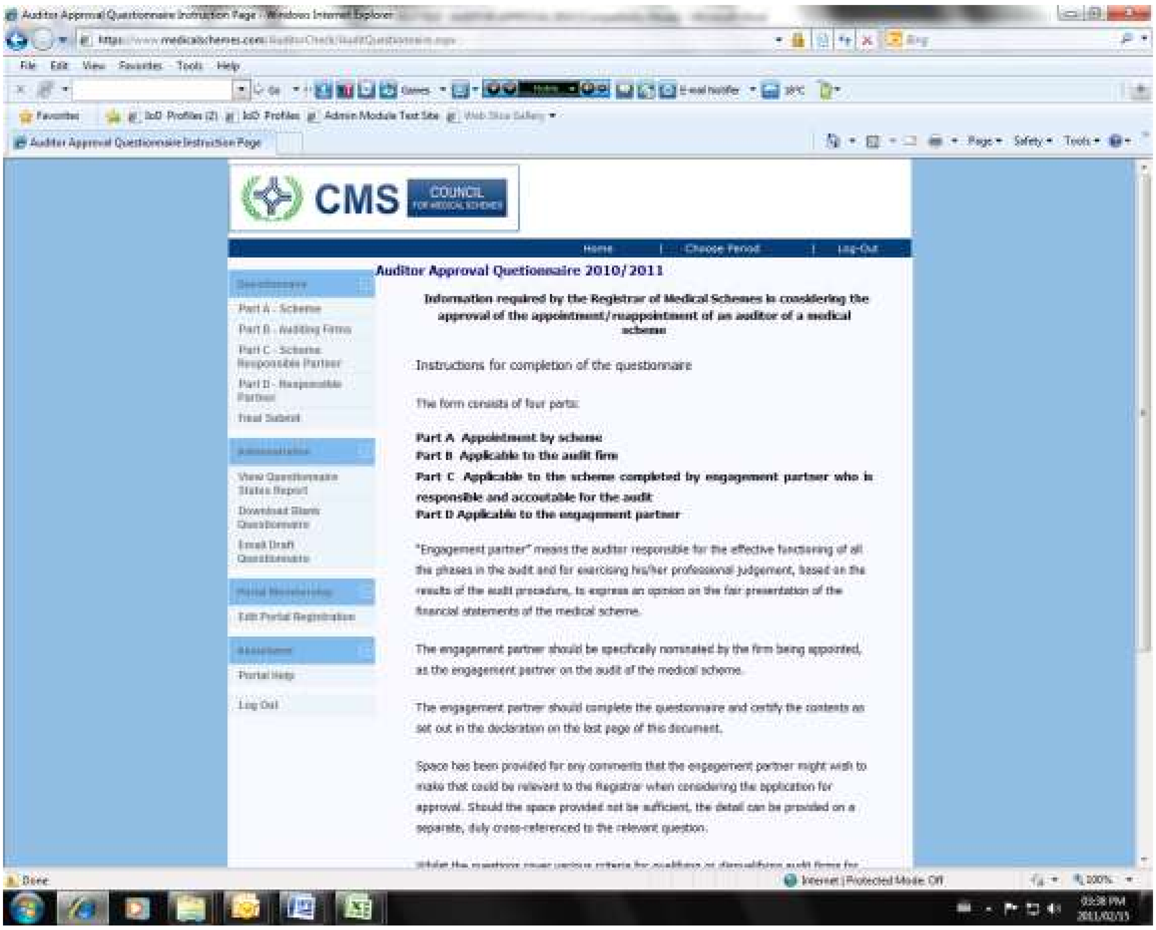
Once the declaration form is submitted, the word document will be generated and e-mailed to the auditor, Principal Officer, Chairperson, Trustee and registered scheme user. The system will further notify the Principal Officer, Chairperson and Trustee when the auditor subsequently wants to amend the questionnaire.

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

- Electronic copy of the questionnaire;
- Hardcopy questionnaire;
- A letter from the scheme confirming the name of the audit firm and the engagement partner;
- Minutes of the meeting where the auditor appointment was made; and
- Where applicable, the required reports in terms of section 36(5)(c).

2. Administration menu

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

- 

- **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.

- **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.

- **Email draft questionnaire**

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

3. Portal membership menu

Users can update their personal details in this menu.

4. Assistance menu

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

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.

OTHER FUNCTIONS IN THE AUDITOR QUESTIONNAIRE

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.

Edit or remove function

The rolled over data can be edited/removed by clicking edit/remove. However, please note that you have to **refresh** the data at all times in order to reflect the changes made.

Unlock

Once you have submitted all the parts 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.