

My name is Khaya S Sithole. As at 24 May 2018, I have been charged under section 34.10 and/or 34.12 of the by-laws of the South African Institute of Chartered Accountants. I am a member of the Institute (#09105040). The charge sheet is enclosed as Annexure A and in summary, alleges as follows –

1.1 *By his conduct as aforesaid the accused is guilty of:*

1.1.1 *an offence as contemplated in By-law 34.12; and/or*

1.1.2 *an offence as contemplated in By-law 34.10 in that he committed a breach of the following provisions of the Code:*

1.1.2.1 *section 100.5(a) read with section 110.1: integrity; and*

1.1.2.2 *section 100.5(e) read with section 150.1: professional behaviour.*

For ease of reference, the following definitions, titles, designations and abbreviations are relevant to this document:-

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| 1.2.1 | "PCC" | means the Professional Conduct Committee; |
| 1.2.2 | "NSFAS" | means the National Student Financial Aid Scheme; |
| 1.2.3 | "the Board" | means the Board of the Institute; |
| 1.2.4 | "the By-laws" | means the By-laws of the Institute, as in force at all relevant times; |
| 1.2.5 | "the Code" | means the Code of Professional Conduct established by the Board, as in force at all relevant times; |
| 1.2.6 | "the Institute" | means the South African Institute of Chartered Accountants; |
| 1.2.7 | "TBF" | means the Thuthuka Bursary Fund; |
| 1.2.8 | "Training Regulations" | means the Training Regulations of the Institute as in force at all relevant times; |
| 1.2.9 | "WITS" | means the University of the Witwatersrand; |
| 1.2.10 | "Selebi" | means Nthato Selebi, an employee of SAICA |
| 1.2.11 | "Mulder" | means Chantyl Mulder, the executive director of SAICA |
| 1.2.12 | "Nombembe" | means Terrence Nombember, CEO of SAICA |
| 1.2.13 | "Padia" | means Nirupa Padia, Wits School of Accountancy |
| 1.2.14 | "Habib" | means Professor Adam Habib, the Wits vice-chancellor |

1.2.15	“Bam”	means Lwazi Bam, CEO of Deloitte, chairman of SAICA
1.2.16	“Lamola”	means Fanisa Lamola, Acting CEO of SAICA
1.2.17	“Nxasana”	means Sizwe Nxasana, chairman of TBF and NSFAS

The background of the matter is as follows –

CONFIDENTIAL

1. During January 2014 I began employment at Wits University in Johannesburg as a senior lecturer in the School of Accountancy. I had previously worked at the University of Kwa-Zulu Natal as a lecturer from 2011 to 2013.
2. During that time, I volunteered to assist in the running of the Thuthuka Programme both at UKZN and at Wits.
The manner in which the programme runs is as follows –
3. African and Coloured students who are in Matric are invited to apply for the bursary fund package during their Matric year. During the application process, they need to elect their university of choice from a pre-determined list on the application form.
4. Once accepted, the students are accepted onto the programme and added to the university of their choice. The closing date for applications is 30 April each year and no applications are permitted after this.
5. The programme is co-funded jointly by SAICA and NSFAS on a 50:50 basis. In other words, each year TBF commits to a number and then NSFAS has to match that commitment in relation to each student.
6. In order to facilitate registration at the university, SAICA sends through a letter to indicate its commitment to each student for each year.
7. The amount allocated to each student is updated each year by the trustees of the TBF.
8. For the 2014 academic year, the amount allocated to each student was R46 000 from SAICA and consequently, NSFAS also had the same commitment based on the 50:50 split.
9. Before I started at Wits, the programme was run by a lady called Michele Aucock. She was due to take a sabbatical during 2014 and hence a handover process was going to take place during the first term of 2014 (January to March).
10. During the handover process, she then gave me multiple documents which explained how she managed the funding of the programme.
11. The most important of these documents is a letter that she used to send to the Financial Aid office in order to facilitate the financial clearance and the registration of students. I have attached a copy of such a letter as Annexures 1 to 8.
12. What is key in this letter is that it mentions the affected student, their student number; indications that the student is a full-time student at Wits and that all the costs (unspecified value will be covered by the SAICA funds – being the Thuthuka Bursary Fund and/or the Thuthuka Education Upliftment Fund and NSFAS.
13. This letter format is the one that the university accepted in order to enrol students every year.
14. In Annexure 2, a more generic letter is written by Michele which does not mention a single student but refers to a list (which is to be attached to the letter) and also has no cost ceiling for each student.
15. This would apply in instances where – at the beginning of a semester – a large group of students need clearance and hence an individually-tailored letter would be impractical.
16. Having seen sight of this letter and regarded as rather suboptimal as it barely looked professional, I then requested a letter of a similar nature to Selebi as I regarded that as a more formal process than the one Michele had followed. On the week of the 10th of January 2014 Selebi duly forwarded me a copy of the generic letter in a word format which was similar to the generic letter Michele had used as reflected in Annexure 2. The Selebi letter at the centre of this dispute is contained in Annexure 9.
17. The fundamental difference between the Michele version of the letter and the Selebi version of the letter is that the Selebi version is on the SAICA letterhead and has the electronic signature of Selebi.
18. I then checked with the fees office whether a letter of this nature would be sufficient to facilitate registration and they stated it was even better than the versions Michele had previously used.
19. A key feature of the letter (Annexure 9) is that it refers to a list that is to be attached. In other words, Selebi did not necessarily bother himself with issuing individual letters for each student but issued the letter with a reference to a list.
20. Quite importantly, in relation to the amount committed, the letter states that the amount per student will be 'no less than R46 000' which was the allocated amount for the 2014 academic year.
21. At this point it is important to note that Selebi now denies ever issuing such a letter (see E-mail Annexure 10) and now states that the letter was fabricated. Naturally this is untrue as Selebi fails to advance an explanation of where I would have received a soft copy of a letter with his electronic signature on it.
22. Nevertheless, be that as it may, Selebi's denial of the letter fails to stand up to scrutiny as in April 2014, once students had been registered, I had to issue a request for payment to Selebi (alongside Jane Seate and Anien van Rensburg) requesting them to make a payment to the university for the first semester.

23. As can be seen in the e-mail trail (Annexure 10), the request for payment includes 3 documents – a copy of the disputed letter with the letterhead and his signature; an annexure of the students as indicated on the face of the letter; and an official invoice for an amount of R2 852 000. (Annexure 11).
24. In light of this, Selebi approved the payment on the strength of these 3 documents. The request for payment was first sent through on 30 April 2014 and the payment was only finalised on 5 June 2014.
25. In between, the same e-mail with the same attachments was used as the basis for following-up on when the payment would be made. In other words, Selebi had multiple opportunities to raise a hand and state that the letter named 'WITS Letter 2014' was a fabrication. He failed to do so.
26. It simply makes no sense for Selebi to firstly allege that no such letter was issued in January whilst at the same time he not only receives a copy of such a letter but then acts on it to facilitate a payment to the university.
27. A secondary issue relates to the question of how – having been aware that universities need confirmation of funding for each semester – Selebi failed to state at each semester that he wanted to issue a new letter to the university. At no point during the 3 years does he seem to reconcile his mind to the fact that if the 2014 letter is not to be reused – then perhaps he should be issuing a new letter with each semester.
28. Nevertheless, having been appraised during my handover that all one needs to do is simply amend the student details as necessary and pass on the amendments to the financial aid office, I adopted the same policy as Michele Aucock which was to simply update the letter whenever a student needed clearance.
29. It is important to now revisit the fact that for the beginning of each semester when all the students are cleared en-masse, the letter does not have an individual student name on its face but rather an annexure attached to it.
30. For instances where a student is either late to register or being readmitted to the programme, then the said letter will not be generic and refer to a list but rather have the actual student's name on the face.
31. To this end, I have attached 2 exemplars to illustrate this. Annexures 1 – 8 indicate Michele's letters to this end; and Annexure 9 indicate my letters to this end. What is common across both letters is that the party responsible for the payment remains the same.
32. Based on this set of circumstances as outlined; the central thesis of Selebi's first contention – and the basis for the charge levelled against me as per paragraph 5.6 which states that *'the content of the letter was created entirely by the accused'* does not stand up to scrutiny and stands to be rejected.
33. In addition, if Selebi's counter-argument which says that the letter was issued in relation to just 1 student (whom he fails to name); then it needs to be interrogated what was his basis for approving the payment of all the other students that he accepted for 2014, 2015 and 2016.
34. If that argument is to be entertained, then the basis for his allegations should be that all students (except 1 from 2014) are illegal and hence should never have been paid for. To then extract 129 names from the pool for rejection and retrospectively approve the rest is simply disingenuous at best.
35. I now move on to the second key part of Selebi's allegations against me – the issue of the R3 million NSFAS dispute.
36. In his papers, under paragraph 5.4; Selebi states that *"In 2015 NSFAS rejected a claim from WITS of approximately R3 million. The claim was rejected due to discrepancies between the claims list provided by the TBF to NSFAS and the claims list received by NSFAS from WITS setting out the number of students and amounts to be paid..."*
37. The basis for including such a paragraph seems to be aimed at creating an impression that NSFAS was defrauded by my actions without his knowledge.
38. To explore the fallacy in his argument; I shall provide a brief description of the funding model for the programme at large.
39. As stated before, the agreement with NSFAS works on a premise of a 50:50 sharing of costs between the TBF and NSFAS. In other words, if TBF is to advance an amount of R46 000 for each student then NSFAS is obliged to do the same.
40. However, this model is not possible to apply at Wits and UCT due to the costs of those institutions. This is simply due to the fact that in 2014, all undergraduate students at Wits required more than R92 000 for an academic year.

41. The actual breakdown for Wits from 2014 to 2016 was as follows –

2014	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Balance
1 st year	39 245	51 500	9 900	4 800	105 445	46 000	64 000	4 555
2 nd year	42 665	53 600	12 150	6 000	114 415	46 000	64 000	(4 415)
3 rd year	53 090	53 600	12 150	6 400	125 240	46 000	64 000	(15 240)

2015	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Balance
1 st year	44 168	53 992	9 900	4 800	112 680	52 250	67 200	6 590
2 nd year	42 665	54 500	12 150	6 500	115 815	52 250	67 200	3 635
3 rd year	53 090	54 500	12 150	7 000	126 740	52 250	67 200	(7 290)

2016	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Balance
1 st year	44 168	58 992	9 900	5 300	118 360	52 250	67 200	1 090
2 nd year	42 665	59 500	12 150	7 200	121 515	52 250	67 200	(2 065)
3 rd year	53 090	59 500	12 150	8 500	133 240	52 250	67 200	(13 790)

In the tables above, I have used the universal NSFAS ceilings rather than the 50:50 split as per arrangement with NSFAS. Even at these levels, the business model I was handed made no sense whatsoever.

Nevertheless, I have also created a table indicated the nature of the problem had one stuck to the letter of the NSFAS-TBF agreement – in other words – the 50:50 split –

2014	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Balance
1 st year	39 245	51 500	9 900	4 800	105 445	46 000	46 000	(13 445)
2 nd year	42 665	53 600	12 150	6 000	114 415	46 000	46 000	(22 415)
3 rd year	53 090	53 600	12 150	6 400	125 240	46 000	46 000	(33 240)

2015	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Balance
1 st year	44 168	53 992	9 900	4 800	112 680	52 250	52 250	(8 180)
2 nd year	42 665	54 500	12 150	6 500	115 815	52 250	52 250	(11 315)
3 rd year	53 090	54 500	12 150	7 000	126 740	52 250	52 250	(22 240)

2016	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Balance
1 st year	44 168	58 992	9 900	5 300	118 360	52 250	52 250	(13 860)
2 nd year	42 665	59 500	12 150	7 200	121 515	52 250	52 250	(17 015)
3 rd year	53 090	59 500	12 150	8 500	133 240	52 250	52 250	(28 740)

42. Based on this breakdown – which can be confirmed with Wits University – I was handed a business model

that was simply illogical to apply. Keeping the claims to the value of R46 000 would have meant that not a single student could actually be covered and there was no programme to run in the first place.

43. However, in spite of the agreement between TBF and NSFAS – the universal ceiling for all NSFAS students who qualify for NSFAS in 2014 was R64 000. Consequently, given the fact that R46 000 was a pointless number to even contemplate, we prepared our claims using the R64 000 as the reference point and hence the table above reflects R64 000 rather than R46 000.
44. Beyond this realisation that R46 000 would be meaningless and that R64 000 made more sense, it still remained obvious that even with R64 000 as the number this model was still not workable for third year students. To claim just R64 000 would have left a hole of around R15 000 per third year student which would have to be filled from somewhere.
45. To deal with this matter, I then contacted Selebi before we submitted the claims to NSFAS to highlight to him that R64 000 was not going to work out for my third year group.
46. On 2 June 2014 I then wrote to him to say that the fees office had said that even though the universal ceiling is R64 000 Wits students would be short if we only claimed that amount. My question was then whether we were allowed to breach the ceiling of R64 000. (Annexure 13).
47. In his response on 3 June 2014, he then asked for a total cost of study for the affected group and then specifically said “Generally there is no ceiling between us [TBF] and NSFAS but we are meeting next week to discuss our relationship.” [See Annexure 13 – NSFAS Ceiling].
48. On the 10th of June I then sent the full list of students who needed to breach the ceiling for NSFAS claims. He did not respond in writing to this list.
49. The students then submitted their claims to the financial aid office and these were then sent through to NSFAS.
50. In February 2015, the financial aid office indicated that NSFAS had indeed rejected the 2014 claims based on ‘over-claiming’. The amount calculated for that year was not R3 million but R3 910 000.
51. In relation to this, I then write to Selebi again on the 11th of February 2015 and ask if there is actually a ceiling that we were supposed to know about before we claimed. He then indicates that he had been in contact with NSFAS the week before and was ‘not sure what the challenge could be’. He then undertakes to raise the matter with his contact ASAP. (Annexure 14 – Feb 2015 e-mail).
52. This matter was then left to him to resolve as he said he would be in touch with his NSFAS contact person. Remarkably, the payment of R3 910 000 had still not been made by November 2015.
53. The problem with the NSFAS payment being overdue is that students who were affected by the delay were no longer receiving their allowances as the university stated it made no sense to keep making payments to those students when they had fees outstanding from 2014. These students therefore had no option but to borrow money from myself primarily and other students in order to buy food.
54. Consequently, I then wrote to Selebi again on 18 November 2015 to remind him that we still had not been paid for the 2014 academic year and the fees office was requesting another follow-up. No response was received in this regard as far as I can recall. (Annexure 15).
55. A week later, on the 26th of November 2015, I was requested to make a presentation to the Trustees of TBF regarding the state of the programme. Selebi was in attendance at this meeting.
56. In the presentation, I highlighted the fact that the 2014 NSFAS payment that was still outstanding was causing problems as some students actually now had no money to buy food. After the presentation, Chantyl Mulder then sent an e-mail to state that she had called the Chairman of NSFAS (who also coincidentally is the chairman of TBF but had not been present for the presentation on the 26th) who then said he would ensure that all NSFAS payments are settled by the end of 2015.
57. By 15 December 2015, the R3 910 000 from NSFAS remained unpaid. (The matter will become relevant later on in this submission.)
58. The central thesis of Selebi’s reference to the R3 million from NSFAS is that it was an indication that things were going wrong. Given the fact that this matter of R46 000 versus R64 000 and the breach of the ceiling was escalated to him in 2014 long before a single claim was submitted is naturally it is ambitious of him to use the R3 million NSFAS conversation as an indication of fault when he was – at all material times – the person who approved every step relating to the NSFAS claims.
59. Having dealt with the issues relating to the letter that Selebi disputes and the R3 million which he actually knew about from day 1, I shall proceed to the matter which seems to form the crux of Selebi’s complaint – namely the issue of 129 students of various persuasions.
60. In his papers, Selebi refers to “129 students who has not been officially awarded bursaries by the TBF had been informed by the accused that they would receive funding from the TBF.”

61. To this end, we need to return to the rules and the question of how one becomes an official recipient of a bursary in the first place.
62. As indicated before, the application process closes on 30 April of each year. The applications are only available to black and coloured South African students and must be submitted to SAICA itself which then compiles a list for distribution to universities ahead of the Matric results. No student is allowed to apply after 30 April.
63. To this end, one can agree that any student whose application is not received by 30 April to the official registered address is not a regular student (as they have failed to comply with processes) and any addition of such a student would be irregular.
64. The question to be raised then is how we ended up with any irregular student on the programme.
65. To this end, my response is that all I did was act on the instruction of my superiors in this matter. So, I would like to introduce 5 key role players to this end who played a material role in the development and entrenchment of the irregular students on the programme.
66. These are:-
 Adam Habib – the vice-chancellor of the University of the Witwatersrand;
 Terrence Nombembe – the CEO of SAICA and trustee of Thuthuka;
 Sizwe Nxasana – the chairman of NSFAS and chairman of Thuthuka;
 Chantyl Mulder – the executive director of SAICA and custodian of Thuthuka; and
 Associate Professor Nirupa Padia – the head of School at Wits University
67. During the course of 2014, 2015 and 2016, these individuals would individually and occasionally in cahoots with each other; initiate the addition of irregular students on the programme in a manner that took advantage of the power they had to override any decision I made. This was in light of the fact that in one way or another, I reported to these individuals and was bound by definition to comply with whatever request they advanced my way.
68. So, I will now provide examples of how they individually and sometimes collectively conspired to put me under undue pressure to break the rules in order to accommodate their wishes and desires.

Professor Adam Habib – a friend and a refugee (Annexure 16)

69. In January/February 2014, I received correspondence from the VC's office directing me to add a student who had refugee status to the programme. The issue was that the student had been born in South Africa whilst her parents were in asylum/refugee status and hence didn't have South African papers. My response was that firstly it was not allowed to add students to the programme who had not applied; secondly that even if the student were to apply late there is no guarantee she would make the list as we employ a merit system to select students; thirdly that her refugee status would guarantee that NSFAS would definitely reject her claim should it ever be submitted. Such correspondence involved the Vice-Chancellor, his Deputy – Tawana Kupe and the Head of the School of Accountancy – Nirupa Padia.
70. In relation to my objections the vice-chancellor then said that the refugee status would be sorted as he would call the Minister of Home Affairs himself. (Annexure 16).
71. In relation to the NSFAS claim being rejected the VC and his Deputy and the Head of School said that a plan would be made in due course if that turned out to be the case. In relation to my reluctance to add the student to the Thuthuka programme altogether, the VC called me and simply said he would call Chantyl so I just had to do it.
72. At the end of these exchanges, I issued a letter for the student on the now-famous letterhead and the head of school, the VC and the DVC all were happy.
73. It turns out that 2 additional matters relating to the student then materialised. Firstly, as she had been staying at home the maximum exposure I calculated was limited to her tuition fees and textbooks. By my estimates such an amount would be below R46 000 and in the case that TBF paid and NSFAS didn't pay, then such an amount would be sufficient to cover the student for the year.
74. The student had already paid registration fees of R9 340 back in the beginning of January. However, 2 bizarre events then ensued. Firstly, a journalist by the name of Fiona Forde – to whom the student had been introduced – then started writing to me demanding that I repay the student's family the R9 340 they had paid as registration fees. I flatly refused and explained that not only was this student illegally on the programme, but it was unjust to refund money that she had managed to pay only for us to then

try to claim that money from the state through NSFAS. After I rejected Fiona's advances, I was then reported to the VC, the DVC and Padia for this refusal. They then instructed me to process the refund to the student. Unfortunately, the student – not being in possession of South African papers – did not have a bank account so I then used that as the basis for saying no again.

75. According to the Wits finance department rules, refunds can only be made to the individual student's account and no other party. Once I explained that it was systematically impossible to do the refund anyway, Fiona then advanced the argument that I must use her father's banking details to process the refund. Naturally I ignored her as I had no idea on what basis she was being given the ability to issue instructions to me. Not that it mattered of course because as soon as I said no, I was once again reported to the VC, the DVC and Padia who then instructed me to process the refund into the father's bank account.

Unfortunately, the saga got worse.

76. Having indicated that all that was needed was tuition and books for the year the student and her family then decided that she needed to stay in residence after all. At this stage, the only places available were in the Wits Junction residence which costs R72 000 on average. In addition, as she was not moving into residence, I then had to pay her allowances like other residence students. And you know exactly how it all went. I objected, Fiona intervened. I was overruled.
77. Tragically, the student failed Accounting 1 and consequently did not meet the progression requirements to remain on the Thuthuka programme. But that is not even the crux of the problem. Having stated multiple times that NSFAS would never honour the student's claim when she had refugee status, it was no surprise that NSFAS duly rejected the claim (part of the R3 910 000 rejection that Selebi refers to as R3 million in his papers). And when that happened – suddenly the VC and the head of School said there was no money to sort out the student (as they had promised there would be earlier in the year when I told them this would definitely get rejected). And bizarrely the matter is referred back to me to sort it out – in other words – to use money from the Thuthuka account to pay all the costs for the student. I then refused, and it appears that someone else in the system was persuaded to override the systems as suddenly the student was registered even though there was over R70 000 outstanding from the prior year.
78. A second matter of VC override relates to a student who had gone to Parktown boys with the VC's son. The student asked the VC for assistance with funding in January 2014. The VC and Padia then instructed me to add the student to the programme with the famous words in use again 'I will speak to Chantyl'. (Annexure 17).
79. As this student was late in coming on to the list and had not applied for residence, I then sourced a room in South Point (the cheapest option available). However, 2 months in the student then insisted to move in to Junction alongside the refugee student. Conscious of the fact that all their requests were approved from the VC's office and I had to implement them, the South Point lease was cancelled and both students moved into the expensive option of Wits Junction.
80. The point of highlighting this is that it appears the central thesis of Selebi's allegations against me and the consequent implications of unethical behaviour – is premised on the fact that I randomly picked up students and added them at will with no adherence to guidelines. This is hypocritical as Selebi is well aware that I actually cited this example of the duress I was subjected to in a letter I sent to him in February 2017. Coincidentally, this is the same letter I had sent to Nombembe, Bam and Nxasana in December 2016. None of 3 thought the letter merited a substantive response for some unknown reason.
81. The reason that letter is important is that according to Selebi's founding affidavit, that letter serves as an exhibit of my wrongdoing.
82. Surprisingly, Selebi fails to cite any of these individuals as respondents in his affidavit. In other words, the charge levelled against me seems to be selectively pursued by Selebi and ignores the individuals who actually instructed me back then.

Dr Terrence Nombembe

83. In his capacity as the CEO of SAICA and a trustee of TBF, there is an implicit assumption that Nombembe would know what the rules of the programme are. More importantly, he would be the last person that would then violate such rules. But perhaps more disturbingly – as I will now illustrate –

- Nombembe seems content to break the rules to achieve his own end; and then simultaneously report me to the Professional Conduct Committee for breaking such rules.
84. On the 22nd of January 2015 – that is 9 months since the closing date of 30 April 2014 – Mulder sent me an e-mail at 4:55 pm saying there is a student at Wits that I need to sort out. Nombembe is copied in on this e-mail. The email itself only refers to the student's cellphone number and not much else. 50 minutes later, Nombembe then e-mails me directly to tell me the name of the student. (Annexure 18).
 85. A day later I respond to him, Mulder and Selebi and state that such a student cannot be accepted as he has not even signed up for the right degree. I then mention that if they insist on having such a student on the programme, then only the Head of School – Padia can make that happen and not me. I then forget about this episode altogether until suddenly, at 5:57 am on the 12th of February 2015; Nombembe e-mails me again asking if the student has completed the switch. At this stage it then becomes obvious that I must now approach the head of school and request that she override the registration processes to facilitate the switch. This takes about 2 weeks and on the 27th of February 2015, I then reply to Nombembe, Mulder and Selebi to say that the switch has been completed and the student is now onboard.
 86. The important thing to note is that I am the one who is supposed to evaluate Matric results for the students on the shortlist and make the call on whether they would be suitable for the Wits programme. In this case however, Nombembe writes in his e-mail that he has looked at the results and decided that they are good enough.
 87. What is interesting about this case is that in December 2016, it was Nombembe to whom I directed a letter stating these issues who then decided that he wanted to report the matter to the PCC. Admittedly, in that letter, I had not ventured to remind him about the irony of him accusing me of violating rules when such tendencies emanated from no lesser an office than his own.

Mr Sizwe Nxasana

88. Just like Nombembe, Nxasana serves as the trustee and chairman of Thuthuka and also simultaneously serves as the chairman of NSFAS. So perhaps even more than Nombembe himself, Nxasana ought to be the paragon of complying with the guidelines I am accused of violating. But reality indicates otherwise.
89. On the 11th of January 2016, I woke up to an e-mail from Mulder instructing me to add a student on the programme as Nxasana wanted him to be included. The e-mail history as attached by Mulder indicated that the student had initially been shortlisted for Nxasana's own family bursary fund but had not made the cut. To this end, the student now had to be accommodated in the Thuthuka list even though he had never applied for it. (Annexure 19).
90. Just after dealing with the e-mail, I then receive a direct phone call from Nxasana indicating that yet another student needs to be added to the programme. The problem with this student is that he hadn't even been accepted for BCom Accounting but – I was requested to make this happen and add him to the programme. When I then contacted the registrar's office, the Dean's office and the head of school's office the Dean decided that the student could remain on the alternative stream and then switch later in the year. And yet he was then added to the Thuthuka programme list even though in reality he wasn't even studying the right qualification. (Annexure 20).
91. Just like in the Nombembe case, what I seek to highlight here is the reality that of all the people to whom I reported, none seemed to have possessed a commitment to following rules and guidelines that I am now accused of violating. Surprisingly, Selebi's founding papers seem to have been created in a world where all these individuals are suddenly non-existent.

Chantyl Mulder

92. If this profession is to survive its current crisis; no story will turn out to be more important than the role of a certain Chantyl Cythia Mulder – the Executive Director of SAICA's Nation Building department. Of all the instances highlighted above to exhibit gross abuse of process, the shenanigans of Mulder deserve a thesis of their own. Due to the fact that the issues are vast and luckily for her – I no longer have access to my Wits emails; I shall reflect on a few episodes involving her.

93. Firstly, as can be seen in the e-mail exhibits relating the Nombembe and Nxasana cases, Miss Mulder is always at the epicentre of any violations that can be attributed to my person. But 3 instances in particular set her heads and shoulders above the others in this saga. (Annexure 15 – 20).
94. Miss Mulder has a daughter – Veryl Mulder (as she was then). On 19 February 2015, Veryl e-mails her mother a copy of a set of results of a student that she has met and wants to add to the Thuthuka programme. Mulder then sends me the instructs me to follow-up with the student that has been identified by her daughter Veryl. In that correspondence, Mulder copies in her daughter which then means her daughter now has direct access to my e-mail. 7 minutes later, Veryl Mulder then contacts me directly replying to that e-mail chain and indicates that it is not just this one student, but more students that need to be part of the programme. In the middle of this back-and-forth where it is no longer clear to me how many students Veryl has in mind, Mulder then sends an interim e-mail stating “Hi Khaye, Sorry to mess you around. Please have a look as requested.” (Annexure 21).
95. I then spend the next week trying to locate the students that Veryl and her mother have decided needed to be added to the programme and then eventually, 6 days later on the 25th of February, I e-mail Mulder to inform her that her wishes have been honoured and the student I have been able to find on time has been added to the programme.
96. About 10 years ago, Ignatius Sehoole retired as the CEO of SAICA and eventually moved on to MTN. When he was at MTN, he had a PA named Jewe Daya. On the 11th of February 2016, Daya – being the former PA to the former CEO of SAICA – sent an e-mail to Estelle Webber – the PA of the CEO of SAICA, Nombembe. In the e-mail, Daya indicates that she has a daughter who is at Wits in third year and needs a bursary. Estelle Webber – being Nombembe’s PA – then passes on the request to Mulder who – predictably, instructs me to intervene and make things happen.
97. The key thing to remember about this bursary fund whose rules I’m accused of having violated is exclusively for poor African and Coloured students. Miss Daya is an Indian who serves as an executive PA to business leaders that are senior executives in blue chip companies. (Annexure 22).
98. Yet Miss Mulder instructs me to help the daughter of such a person who is Indian and nowhere close to being poor.
99. Many years later, as I faced the firing squad, I was to learn that the golden rule at SAICA is that you never, ever piss off Chantyl Mulder. Unfortunately, I didn’t know this rule existed until far too late – which explains why we are here today.
100. Back in 2015, a student contacted Wendy Luhabe asking for assistance with her studies at Wits university. On 22 January 2015, Wendy Luhabe then passed on this query to Monica Singer – whom it appears was the then CEO of STRATE. On the same day, Singer then e-mails Mulder the query with the words – “Dear friend, Can Thuthuka assist this student? Love you friend.” As expected, Mulder then immediately sends me the instruction to “look into the young lass and see if we can pick her up.”
101. I then look at the student’s record and realise that she actually hasn’t managed to pass the Accounting module required to proceed into second year to begin with. I then arrange for the student to write a Conversion exam with the proviso that if she scores 60% then I can add her on. Regrettably, she fails to reach this target and hence on the 30th of January 2015 I write back to Mulder stating that I have decided not to add the student as she hasn’t passed the conversion exam that had been arranged for her. Miss Mulder never responded to that e-mail. (Annexure 23).
102. Only later in life would I learn the true cost of turning down a request from Mulder.

Associate Professor Nirupa Padia

103. Perhaps no singular individual was more instrumental in creating this environment than Nirupa Padia – the head of School of Accountancy at Wits University. In her capacity as the head of the school, she was indeed my immediate superior. And yet no one did a better job of overriding any controls I had than she did. Firstly, in the matters reflected earlier relating to the conduct of the VC, she was – at all times – fully appraised of the tactics being employed in order to accommodate these requests. But more importantly, her own series of requests and process overrides serves as a useful template for understanding the environment under which I operated.
104. At this stage it is important to highlight one flaw in the Wits administration system that is key to this analysis. For the purposes of administering a bursary fund, the university opens a ‘project account’ into which all transactions associated with the bursary fund are to be channelled. To this end, for this fund,

- the university had opened a Thuthuka Project Account which served as the clearing account for the programme. No other account was to be opened for the purposes of this bursary fund.
105. The consequence of such a rule is that for administrators from the fees office, transactions relating to this account had to be on a letter/document that referred to Thuthuka as that then makes it easier for everyone throughout the value chain to know which account was being invoked. In other words, for all transactions relating to the account, the documents always referred to it as the Thuthuka account even – as it turned out later – some funds that did not originate from TBF ended up in the account.
 106. In the beginning of 2014, long before the VC's series of requests, Padia delivered a commencement address to the CTA class of 2014. During this address, she promised students that if they had funding problems, they need to approach her and she would help. Predictably, students did indeed make this approach. But the strange thing is that once approached, Padia does not seem to have the money but rather then sends them to me so I can help them from the Thuthuka account.
 107. More concerningly, the majority of the students that make requests are Zimbabwean students who have been left in the cold by the Zimbabwe President – Robert Mugabe's scholarship fund which hasn't paid for 2013. As soon as the first Zimbabwean student was advised he will get funding from me via the Thuthuka account, he naturally mentions it to other Zimbabwean students on the same predicament. The correspondence relating to the initial Zimbabwe cohort is reflected in Annexure 24.1 and 24.2.
 108. In addition to the Zimbabwean postgraduate students, an even more problematic request is forwarded by Padia's PA. Essentially a Zimbabwean student with no documentation is in need of funding for the third year studies. As a foreign student, her fees include the international levy and work out to R125 000 for the year. At this stage, Padia has stopped sending e-mails to alert me before sending students through. The student then comes to me and says she has the blessing of the head of school to come and get me to add her to the list. Once I do the calculations and also look at her residency status – meaning NSFAS will never help out – I inform the student I am unable to assist. Moments later, Padia's PA sends through an e-mail (Annexure 25.1 – 25.3) to state that I am to sort out the query urgently.
 109. At this stage, the student indicates that she had also mentioned to Padia that she needs accommodation so naturally she needs a letter for the accommodation office.
 110. Naturally, all I can do is use the same letter that has become accepted to the fees office – the Thuthuka letter – in order for her to access accommodation on campus.
 111. At the end of the year, she then makes an approach for the funding again and I simply say I cannot justify funding her again. Naturally, she goes back to Padia to complain about my rejection of her. I then indicate to Padia then inasmuch as I can bend over backwards to accommodate her requests, I quite simply cannot justify spending R260 000 on an undergraduate foreign student knowing very well that neither SAICA nor NSFAS will ever participate in the funding of this student. (Annexure 25.3).
 112. Apparently, such answers tend to piss off Padia as I was to learn later.
 113. Beyond the Zimbabwean students being imposed on the programme by Padia with no 'separate' letter to facilitate their clearance; Padia sent through multiple students of South African persuasion who had never applied for funding but simply approached her office after she made various speeches in classes about funding being available.
 114. One instance in which she and I disagreed related to a student who was not actually registered for the Accounting programme but rather the unaccredited BCom. She insisted I fund her. I relented. The student failed. And I was asked to fund her again. I refused.
 115. To this document, I have attached multiple exhibits of Padia insisting on the addition of students that had never applied for the bursary and had never been vetted.
 116. But more importantly, I will now move to the issue of Indian students that were then imposed on the programme at the insistence of Padia. (Annexure 26).
 117. To this end, we need to revisit the VC's role in the saga one more time. At the beginning of 2014, the VC met with the CEO of AngloGold Ashanti – Mr Srinivas Venkat. After conversations I was not privy to, Mr Venkat made a commitment for fund 5 students in Accounting for the duration of their degrees.
 118. I then had to task of identifying students who were from the Carletonville catchment area and onboard them so they could be part of the programme to be funded by the Venkat fund. To this end, Padia instructed me to use the Thuthuka account to facilitate the registration of the Venkat group. In other words the use of the 'disputed' letter to facilitate the registration of the students.
 119. As soon as this programme was in place, I then asked the Venkat team to create their own contracts for their students and sent them a copy of the Thuthuka contract as an example of what they could design.

120. They declined to create such a contract and Padia insisted that the Venkat students be issued with Thuthuka contracts. This was in order for them to be able to be included in the NSFAS claims process later in the year. (Annexure 26).
121. Unfortunately confusion reigned in the Venkat programme. Firstly Venkat disputed what he had committed to in relation to the accommodation costs of the students. Apparently the VC had committed to funding these accommodation costs from other avenues. When such avenues didn't initially materialise I indicated that if they did qualify for NSFAS then NSFAS would essentially cover the accommodation costs anyway. But unfortunately Venkat had an ideological position against loans altogether so this was not to be pursued. So throughout the year, the costs of the Venkat group was funded from the Thuthuka account with the full knowledge of Padia and the VC.
122. It was only at the end of the year when I insisted that the funding had to be transferred to the Thuthuka account did we restore the money. At all times, Padia was intimately engaged in conversations relating to the Venkat fund.
123. At the beginning of 2015, NSFAS had a crisis of funding and decided to ditch students it had funded since first year who were about to start CTA in 2015. I then enquired from Venkat whether he would consider funding some of these students and he agreed to an amount of R500 000 for 10 students whom I had made the request for. These were to be in addition to his initial group of 5 students (from 2014) who would now be in second year.
124. Once the funding of 10 was approved, Padia then brought forward names of 4 Indian students whom she wanted to add to the programme. When I received the first query, I wrote to her asking if she was aware that the said student was actually Indian. This was on the premise that I assumed everyone knew that the Thuthuka account was for the exclusive use of black and coloured students only. Padia replied by saying that Venkat allowed for this (he had no problem with Indian students accessing funding). (Annexure 27).
125. Through this all, not only had the Venkat team declined my request for them to create their own contracts but they also had no letter that could be used to facilitate financial clearance for their students. (Annexure 26).
126. And since the Venkat funding was due to be paid into the Thuthuka account then only a Thuthuka letter could be used to clear the students – both black and Indian. Padia was fully aware of this at all times.
127. For 2015, the total funding that related to the Venkat group amounted to R977 000. However, this amount had to be taken from the Thuthuka account until the Venkat team transferred it into the Thuthuka account.
128. For an entire year, this did not happen.
129. To go through all the various exhibits of Padia sending students to my office with an instruction for me to fund them would take some time so I will pause at this stage and focus on another aspect of the analysis which relates to the BankSeta programme.
130. Over the course of 2014 and 2015, it had become clear to me that there was a general funding crisis for black students at Wits University.
131. But luckily, I had a contact at BankSeta (Max Makhubalo) who was the CEO of the SETA. At some point Max and I had addressed the UniZulu programme in KZN whose capacity-building programme had been funded by BankSeta.
132. Max and I had remained in contact throughout and whenever I received queries for funding Actuarial students I would simply ask Max to fund them on the basis that the Thuthuka funding was specifically for Accounting students.
133. During 2015, BankSeta issued a call for proposals from universities for funding. When this arrived at Wits, I approached the DFO office and advised them that I had worked on BankSeta proposals before so if the university wanted to win the funding, I had to be involved in the process.
134. Once that happened, I then wrote the entire BankSeta proposal from scratch with only the lessons I had learnt from Gugu Makhanya as the reference point.
135. More crucially, in the process of identifying the students that I would add to the application I requested the fee balances of all black students in the faculty at that stage in order to identify those whose high balances indicating that they had funding issues.
136. At the meeting where the proposal had been first discussed, I had represented the School of Accounting and there were representatives from other schools including Economics.
137. The agreement we reached was that the university at large would submit 2 applications – one for the Commerce faculty and one for the School of Governance/Engineering.

138. However, from that moment the Economics team disappeared from view and had no interest in writing the proposal.
139. As the deadline loomed I then requested the fees office to provide me with a faculty-wide list of students who showed signs of financial distress.
140. The total number provided from the Economics side was 18 students. I then added to 48 students I had identified in Accounting for a total of 66 students.
141. Needless to say, once the proposal was submitted, it passed and BankSeta awarded us with packages of R105 000 per student for a total of R6 930 000. (Annexure 28a, 28b).
142. The requirement from BankSeta was that 3 progress reports and a close-out report had to be submitted and payments would follow after each report.
143. Remarkably, no one from Economics ever submitted a report and I had to extract performance data for the Economics students in order to prepare the progress reports so that payments could be made.
144. Eventually I prepared the final report and indicated to BankSeta that we had achieved a pass rate of 77% for the students on the programme.
145. In light of this, BankSeta indicated that I could make an application for the 2016 year. For this, I followed the same logic of extracting data for black students with high balances as an indication of financial distress.
146. To this end, I then wrote the 2016 proposal for the School of Accounting only. In this application, I requested funding for 168 students for 2016 at a rate of R108 000. This amounted to R18 144 000 in total. The only other division in the university was the School of Governance which applied for a grant of R10 million. The Wits request for 2016 therefore was R28 144 000. (Annexure 29).
147. At the end of 2015, BankSeta confirmed that the request I had made for 2016 had been approved for 84 students (50% of the request) for a total of R9 072 000. In other words, before the first day of the 2016 academic year, I had raised R9 072 000 over and above the Thuthuka funding purely for black accounting students.
148. At this point I will pause to explain the link between all these facts.
149. Firstly the idea that I added students with no permission whatsoever from anyone as alleged by Selebi is without foundation simply because the process was initiated by the combination of Habib, Nombembe, Nxasana, Mulder and Padia from the very first day I started work.
150. Secondly the important distinction is that once Padia had created the precedent within the school that students could simply approach me for funding then students occasionally bypassed her office altogether and came straight to me. And for as long as they were black – they found favour in my office. Rejecting them had become pointless as historically, whenever I rejected students they would go to Padia who would then instruct me to accept them anyway.
151. Thirdly the fact that the same letter was in use for all forms of students – black, coloured, Indian and Zimbabwean could not have been unknown to Padia as she had a clear understanding that only 1 account existed. Whilst one can acknowledge Selebi's knowledge was not as comprehensive as Padia's, it still makes no sense for Selebi to completely ignore Padia's role in the process and simply limit his accusations to me.
152. Fourthly the overriding thesis of Selebi's submission seems to be that the number of 129 un-funded students is scandalous. To this point I will now turn.
153. By now it is patently obvious that the addition of students to the programme was common practice. It is also common cause that none of the other donors – Venkat, BankSeta etc – provided their own letters to be issued for the clearance process. It is also common cause that for as long as the account that existed was the 'Thuthuka Account' then all documents had some reference to the Thuthuka name.
154. What is important to note at this stage is that when 2016 started, the BankSeta funding of R9 072 000 had been confirmed. But in addition to the BankSeta funding, I had made successful applications to the TEUF and other donors. (Annexure 29a).
155. After initial registration, there was – according to my calculations – sufficient latitude to accept new students that applied at the beginning of the year due to the security of the BankSeta funding.
156. It is at this stage that occasional students who made applications also then received letters from me stating that they could be funded – simply because I had already raised the money.
157. Long after registration had ended for 2016, I received an enquiry from the Economics department seeking to establish how much of the BankSeta funding they would be getting for 2016. I responded that the answer was zero as the successful application was for black students in Accounting. When this

- request materialised, we went back to the BankSeta application to establish whether Economics had applied for anything.
158. But apparently, they had forgotten to apply and the only proposal submitted from CLM was my own which had no input from anyone else. On that basis, I insisted they would not get a single cent as I had already registered accounting students on the back of the funding I had raised.
 159. I also made Padia aware that I had already earmarked all the funding for accounting students and hence no Economics students could be accommodated.
 160. Padia then enlisted the Dean to mediate and the Dean then decided that the funding had to be split in half for 2016. Alternatively the split could be in the same ratio as the 2015 funding had been (48:18). It was at that stage where all chaos ensued as suddenly – having registered the students at the beginning of the year, I was now left with insufficient funds to accommodate them.
 161. So, when Selebi refers to the 129 students it is simply because for some odd reason, he seems to be unaware that students who had registered – and formed the bulk of his number of 129 – had been due to receive BankSeta funding. As the students all had been registered via the only letter available to me – the Thuthuka letter – he then seems to regard them all as students for whom he needs to raise funding.
 162. But Padia ought to have indicated that actually an entire R9 million had already been secured for this group. However, it appears that such information is not shared and hence Selebi's contention that I left him with a R10 million hole for him to fill.
 163. Whether Padia ever indicated to Selebi how much of the R9 million would have funded the group of 129 is unknown to me as they never asked the question.
 164. I therefore contend that the number of 129 is an overestimation of the problem by Selebi that is premised on Padia's failure to disclose the fact that I had unilaterally raised R9 072 000 in relation to these students at the end of 2015.

The R5 million theory

165. One of the more interesting episodes of this opera is the rumour that Padia then started preaching in every class at Wits that R5 million had disappeared from the Thuthuka account. Importantly, Padia seems to have engaged on a tour of preaching the R5 million hole during the time that I was on vacation in the South of France during April 2016. Naturally the implications of a missing R5 million plus an impromptu holiday in Monte Carlo by myself at the same time generated the type of innuendo that Padia no doubt sought to create.
166. Nevertheless, the nature of the problem relates to an attempt on my side to save the job of an administrator who had made an error of interpretation in 2015.
167. In simple terms, on the 9th of December 2015 I indicated to the financial administrator that there were students with debit balances whom I wished to clear before the end of the year so they could stop attracting interest. In relation to this, I indicated that the sum of payments would be just over R1 million for 21 students (R1 015 819,21). At this stage we had yet to collect the BankSeta final payment (the final close-out report was still pending) and the NSFAS amount of R3 910 000 had just been confirmed (as mentioned earlier) but had not yet been paid. In addition, the Venkat team had yet to transfer the R977 000 that had been used for the Venkat group. (Annexure 30).
168. Before submitting the form, I asked the administrator to check what the balance on the account was as at 7 December 2015. The administrator sent through a spreadsheet which indicated a balance that was higher than I had expected. So I asked for a simple version of the balance and the response was that an amount of R3 251 018 was available. On that note I then prepared the documents for the R1 million final transfer for 2015.
169. On the morning of the 17th of December 2015, I then received an urgent phone call in the morning from the administrator indicating that there was an urgent matter she wished to discuss but would rather do it in person. I then indicated I would be on campus on the 18th and hence she sent through an e-mail indicating that she had redone the recon and realised that the surplus of R3 million she had previously mentioned was in fact a deficit of R3 million.
170. She then arrived with a hard copy of the account balance indicating that R3 million was the deficit.
171. I then checked my list of outstanding payments that were due from NSFAS, Venkat and BankSeta which indicated that once those amounts were received, a surplus of R2 million was to be in the account. I then indicated that I would honour our agreement of not disclosing to her team leader that an error of this nature had been made as she was fearful of losing her job.

172. I also committed to taking the fall for her should the issue of how the deficit had been communicated as a surplus ever get escalated by her team leader.
173. Curiously my instinct told me that this document might one day become rather important and since no soft copy existed, I kept the original in safekeeping for the past 2 years knowing its importance. It is now attached to this submission as Annexure 30.
174. It would appear then that Padia's theory of the R5 million hole is based on the inability to understand the flow of such transactions. On this matter I shall venture no further than to say that the administrator's job was safe and that mattered more to me than Padia's rumour-mongering.

The politics of spectacle

175. I shall now turn to the issue of how this matter has been handled since May 2016 by the various stakeholders within SAICA and Wits University.
176. Firstly, there is a need to explain that from the end of 2015 my relations with Padia gradually deteriorated as I established that she was racist and called her out for it. In summary, I walked into the office of her financial administrator one day to collect some paper for my office printer. As I waited for her to finish a phone call she was on I noticed that she had a to-do list on her blackboard.
177. In this list was a couple of names of fellow staff members whose allowances needed to be processed.
178. I then jokingly asked what these allowances were all about and she stated that 'everyone who does additional work beyond their academic load gets paid an allowance on a monthly basis'. I was shocked at this statement and then asked how long this practice had been in place. The answer was that it had been there long before I started working.
179. What was important to note about this list is that only white staff members and one Indian staff member were listed.
180. I immediately walked into the head of School's office and asked how the allowance process worked. She then indicated that it had not been advanced to me as I got a much higher subvention than anyone else to cater for the fact that I had to carry a full academic workload and also run the Thuthuka project all on my own.
181. After that answer, I left and assumed that the assertion about the subvention was indeed accurate.
182. But as luck would have it, the same administrator then sent me a spreadsheet of the various project accounts in the school so I could check the annual reconciliation of the Thuthuka account.
183. Included in the spreadsheet was also the information regarding how much subventions SAICA had paid to Wits for 2014 and 2015.
184. I then immediately went back to my 2014 December payslip (the month in which the subventions had been paid) and discovered that I had only received an amount of R50 000 for that year which – in relation to the amount of the total subvention indicated on the spreadsheet – was nowhere close to the theory of 'substantial' as advanced by Padia.
185. More disturbingly, even though the subvention is meant to be paid out to staff members involved in working on SAICA-accredited programmes, that spreadsheet indicated that 2 staff members – one Indian and one white – had received amounts that were much higher than I had received for 2014.
186. The problem with this was that neither of the 2 were on the CA programme to begin with. I then indicated to Padia that I found her conduct to be bordering on racism.
187. After I had confronted her about this, I was belatedly added to the list of people who get allowances from 2016 onwards. Not that it mattered much; I was fired within weeks of being added to the allowance list.
188. What had become clear to is that Padia could not be trusted and her racist conduct could not be tolerated. After my return from vacation; she then invited me to a meeting in her office where she indicated that SAICA had instructed her that I need to be removed from the account as they didn't want me adding more black students to their programme.
189. In that meeting, she then indicated that she would – with the assistance of SAICA – do all they could to tarnish my reputation as they were angry. At that meeting, the only assurance I asked for was that if I resigned immediately, then they wouldn't kick out any of the black students from the university.
190. Once I received that assurance, I dutifully resigned on the last week of April 2016.
191. She then asked me to write an e-mail saying that I had left on my own volition as – in her words – she didn't want me to ever come around and cite a constructive dismissal. For some divine reason, I somehow had the presence of mind to actually record that part of the conversation as I had a suspicion that one day she would deny it.

192. Padia then gave me one day to hand in the laptop I had and I literally spent that evening extracting all of the documents I have used to support this submission. In hindsight, had I been in possession of more time; I would have extracted much more information relating to these shenanigans than I have been able to present here. But I did the best I could as I had a suspicion that inevitably, we would one day end up here.

But the journey towards getting here today has been anything but normal

193. After I left Wits in the beginning of May 2016, I had no contact with the university or SAICA. The only thing that materialised was an aggressive assault on my Constitutional rights (section 22) by SAICA and Miss Mulder in particular.
194. Firstly, having been part of the ITC and APC marking team since 2011, Mulder then instructed the staff members from the professional development unit to blacklist my name from the marking team. This cut off a significant source of income for me.
195. Next, as I had been appointed to participate in the accreditation process of the University of Fort Hare for that year and had already signed a contract to that effect, Miss Mulder then instructed my removal from that accreditation process. This cut off another source of income for me.
196. Next, Miss Mulder then advised all the universities with this I had worked that I was a fraudster and had disappeared with funds from the universities. This was communicated to the universities of KZN and Zululand primarily in addition to the coordinators of the TBF programmes across the country. After she had done this, it meant I could not possibly secure employment as an academic at any residential university in South Africa. This cut off my source of income as an academic throughout South Africa.
197. At the end of 2015, I had become the first black professional in the history of the International Accounting Standards Board to secure a job as an Academic Fellow in their London office. The job was due to commence at the beginning of 2017. Unsurprisingly, Padia and Mulder informed the IASB – through Darrel Scott and my prospective boss Mr Matt Tilling – that I was a fraudster who was not to be hired. My employment with the IASB was therefore terminated as I was busy making plans to move to London.
198. Around May 2016, Miss Gugu Sigasa-Ncube – in her capacity as the President of ABASA – contacted me with a view of offering me the position of CEO for ABASA. As we were coordinating our schedules in order to meet and finalise the details of the prospective appointment, Miss Sigasa then had a meeting with Miss Mulder and Miss Amanda Olivier where she indicated that ABASA would be getting a new CEO. Miss Mulder then repeated the fraudster allegations and stated to Miss Sigasa-Ncube that my appointment would be impossible as she could not imagine SAICA working with ABASA if I was involved there. I therefore could not take up that post thanks to Miss Mulder.
199. From May 2016 I was therefore unable to secure any form of employment in the field in which I had the most experience as Miss Mulder's campaign of disinformation had turned out to be as successful as she had set it out to be.

It all came down to Thuli Madonsela and Ajay Gupta...

200. It is one of life's great ironies how Thuli Madonsela and Ajay Gupta made an appearance in my life. In November 2016, Thuli Madonsela published her famous State of Capture report. After she published it; I then went through her report and wrote an article called 'Icarus has fallen – politics and the tragedy of Brian Molefe'. In this article, I referred to an entity called Trillian Capital which was owned by the Guptas. This entity had been identified by Thuli Madonsela as one of the key conduits of 'state capture'. In my report, I referred to Trillian and also referred to Brian Molefe's fall as reminiscent of my own.
201. The nature and importance of the state capture report was that no self-respecting professional could claim to be ignorant to its contents – except apparently, the board of SAICA.
202. But more importantly, the article caught the attention of Ajay Gupta who then offered me an opportunity to interview him at his Saxonwold compound. It should be noted at this stage that I had actually lectured the Gupta children at Wits and was the only academic to whom they had actually disclosed their true identity. One of the sons – who had been in my classes since 2014, became the contact person between Ajay and I.

203. During my interview, I specifically asked about the status of Trillian as a company at the heart of the State of Capture report as I actually had a few people I know quite well who were working there. The relevance of my interaction with the Guptas will become evident a bit later in the submission.
204. In the beginning of 2017, the Independent Regulatory Board for Auditors initiated the process of advocating for mandatory audit firm rotation in South Africa. I then started writing a series of articles in support of audit rotation. My articles were primarily published on social networks with Facebook in particular being a preferred medium.
205. Evidently, my views on audit rotation were at odds with the morally objectionable position that SAICA had taken. After my first major article became public on Valentine's Day in 2017, various senior members within SAICA then took the position that I needed to be silenced.
206. To this end, Selebi was instructed to then launch a formal complaint against me on the basis of the Wits matter. Unfortunately, the process seems to have either overwhelmed Selebi or maybe the legal division of SAICA is far less competent than it ought to be.
207. In summary, I received the complaint letter from a certain Alicia Daniels on the 6th of March 2017. In that e-mail, Selebi is referred to as the complainant. However, the letter attached to the complain refers to someone called Munro Sithole whom I have – until today – never heard of.
208. Additionally, according to the by-laws, complaints of this nature are supposed to be accompanied by an affidavit setting out the basis for the complaint. Remarkably, the complaint letter refers to the affidavit that I am requested to reply to. Unfortunately, no such affidavit is provided at all and hence I have no idea what it is I am expected to reply to.
209. Administratively, the respondent has 21 days to respond to a complaint as per by-laws. After the expiry of the 21-day period; if the respondent has not provided a response to the complaint, the legal department is then empowered to forward the complaint to the Professional Conduct Committee for deliberation. It then follows that the matter cannot be escalated to the PCC prior to the expiry of the 21-day period.
210. Remarkably however, on the 17th of March 2017 – that is 11 days after the initial correspondence – the same Alicia Daniels then sends me a notification that I have been summoned to a PCC meeting on the 30th of March 2017. Procedurally, this is completely illogical as no representations have been received from myself within the 21-day period which have to be assessed before a decision to put the matter to the PCC is made.
211. Naturally I ignore this as it is a clear exhibit that the due process is not being complied with and the process has been severely compromised.
212. On the 28th of March 2017, I then respond and mention that I have absolutely no idea how to respond to an affidavit that does not exist and also have no idea if the Munroe referred to in the letter is someone I am supposed to know about.
213. Alicia Daniels then responds that I need not attend the hearing on the 30th of March 2017 (it appears that due process is not well understood in the SAICA premises.)
214. This is the last contact I receive pertaining to this matter in 2017. But behind the scenes, much more is happening as I would later learn.
215. Following my initial article in February 2017 relating to audit rotation, I then wrote a series of follow-up articles and also made submissions to Parliament in this regard. It would later transpire that all such writings emboldened SAICA to be more aggressive in pursuing a strategy silencing me by using the Wits story as their control instrument.
216. In June 2017, I made my final submission to Parliament relating to audit firm rotation and also published an article about it on Facebook. Mysteriously, this article was then blocked from Facebook at the instruction of some unknown forces.
217. Further to this, I received notification from the Parliamentary scribes that I would no longer be required to make an oral presentation to Parliament as my inputs had been accepted and hence the bill for audit rotation would be passed. I consequently became the first member of the public to be informed about this.
218. Once the rotation had been passed, I wrote another series of articles in support of the decision as announced by the Finance Minister.
219. Coincidentally, in May 2017, I had started a job as a Technical Accounting Senior Manager at SNG in Johannesburg. This is the first job I had secured since the start of the Mulder campaign against me. The CEO of SNG – Victor Sekese – also serves as a trustee of TBF. At some point during June 2017, members of the board of SAICA and/or TBF discovered I was now employed by SNG. Victor Sekese

- was then alerted to the fact that I had left Wits under a cloud with a view to persuade him to dismiss me from SNG.
220. This materialised through my direct manager at SNG suddenly summoning me to her office to state that Victor had suddenly queried how I came to be employed at SNG in the first place. She then asked why I left Wits and I said that I had accused Padia of racism and she had then worked at getting me out of Wits. At this juncture, it became clear that Sekese had been advised to find ways to terminate my employment but my reading of the situation was that there was a hesitation to do this due to the possible legal implications.
 221. Aware of this reality, I specifically reminded my manager on my last day of my probation that it was indeed my last day of probation. I did this to assist her in remembering that I could technically be dismissed that day with no legal downside to SNG as they could simply say that I had failed my probation. She did not do this and I remained employed at SNG.
 222. It was during this time that I was then presented with information that SAICA was on the payroll of the Guptas through the Trillian company.
 223. Having read the State of Capture report in November 2016 and the Budlender report in 2017, I dismissed the assertion that SAICA could possibly accept anything from the Guptas via Trillian as absolutely everyone knew what the company represented.
 224. Once I dismissed the possibility I was then presented with evidence in the form of letters exchanged between SAICA and the Guptas (Trillian) throughout 2017. I must confess at this stage that nothing shocked me more than reading the letters between SAICA and Trillian.
 225. I then consulted a few senior leaders for advice on how to treat the matter of SAICA and the Guptas exchanging funds. Over the course of a month, I received various inputs from people within the profession and eventually took the advice of a former president of ABASA that the profession at large would not benefit from my disclosure of the Trillian letters. To this end, I then took the decision to protect the profession by alerting its most senior leaders that I had been given the first option to release the Trillian papers to the public domain and if I didn't – someone else would do it anyway.
 226. Consequently, on the 2nd of October 2017, I then contacted the chairman of the board of SAICA – Lwazi Bam; the CEO of SAICA – Terrence Nombembe and the chairman of Thuthuka – Sizwe Nxasana to inform them that I had now been given access to the details of the Trillian transaction and requesting them to deal with the matter before it became a public relations disaster.
 227. On that day, the CEO and the chairman of SAICA individually contacted me to seek assurance that I would not disclose the matter and would give them the space to deal with it. Interestingly, just like they would do to Julius Malema later on – no e-mails exchanged hands in this regard.
 228. Eighteen days later – on the 20th of October 2017, the CEO finally made a public disclosure that SAICA had indeed taken money from Trillian in February 2017. I then thought this would be the end of the matter but reality turned out to be a bit different.
 229. During this time, the letters I had received from the Guptas found their way to the EFF and specifically Julius Malema who then queried from SAICA why they had taken the money in the first place. For reasons unknown to me it appears that SAICA formed the opinion that I must have handed the Trillian letters to Sello Malema so – they then dispatched Selebi to restart the process of the complaint against me, this time with a better understanding of the by-laws as he at least compiled a proper affidavit. But unfortunately, even that affidavit turned out to be rubbish as it contained material fabrications that seemed to emanate from Selebi's overactive imagination and tentative engagement with facts.
 230. The interesting irony here is that I had gone all out to protect the profession from further harm by circumventing the Guptas planned leak of the Trillian papers and yet – in response – the reaction from SAICA was far less diplomatic towards me.
 231. In March 2018, when the public spats between the EFF and the status of Nombembe as the investigator for state capture were the focal point; SAICA then served me with a new complaint from Selebi relating to Wits. Given the fact that Selebi's founding affidavit is dated December 2017; it is mysterious why he held on to this affidavit until the Malema and Zondo debate became public knowledge.
 232. My reading of the matter is that the assumption that I must have given Malema the information served as the motivation for Selebi finally re-filing his complaint on the 28th of March 2018. Such a complaint was duly served on me on the 28th of March 2018.
 233. However, as in the 2017 submission, Selebi engages in a series of misrepresentations and fabrications that – in my eyes – made the affidavit rather useless at best. Consequently, I then respond to the

- complaint highlighting all the fabrications, contradictions and anomalies in the affidavit to the legal advisor.
234. Upon receipt of my concerns, Selebi then drafts a correcting affidavit on the 20th April 2018. Consequently, the 20th of April 2018 represents the first time I am finally in possession of an affidavit from Selebi that merits any response. In spite of this, the hearing is set for the 25th of April 2018.
 235. I then respond that I have lectures at Wits Business School on the said date and hence cannot attend the hearing. The legal advisor indicates that the hearing will proceed anyway on the 25th in my absence.
 236. Around this time, I publish a series of article in the Business Day and on social media criticising the nature of the continued relationship between KPMG and SAICA; the absence of a permanent CEO and also the lack of leadership being shown by the board under the leadership of Mr Bam. Predictably, such utterances piss off the board members to no end.
 237. Specifically, on the 17th of April 2018, I wrote an opinion piece indicating my view that the entire board of SAICA needed to be dismissed at the AGM on the 26th of June 2018 as they are quite simply unfit for the job of being the custodians of the profession.
 238. At this stage, I would like to focus on the conduct of Lwazi Bam – the chairman of the SAICA board and chair of its nominations committee and also the CEO of Deloitte; and the Acting SAICA CEO – Fanisa Lamola.
 239. It is my understanding that Mr Bam – in his capacity as the chairman of the board of SAICA, has conducted himself in a manner that is discreditable and shameful as he has interfered with this process in a manner that undermines the integrity of the disciplinary process framework.
 240. In simple terms, Mr Bam has no legal involvement in the disciplinary process and yet saw it fit to interfere in this process. Over a 10-day period from 11 May 2018 to 21 May 2018, Mr Bam engaged in a series of activities that make his conduct not only as a member of the profession but also as a leader of Deloitte seriously problematic.
 241. On the 11th of May of 2018 – just 16 days after the PCC hearings; I received a call from a board member who advised me that a vacancy has just materialised on the board of SAICA and that they wish to nominate me for the post. I naturally laugh it off and state that that would never happen as none of the current board members could ever countenance working with me on the board. Nevertheless, I allow this board member to advance the conversation with the chairman of the board and the nominations committee – Mr Bam.
 242. Over the course of this conversation, Mr Bam alleges that he personally has no issue with me being involved in the board of SAICA but wants the disciplinary issues resolved first. At this stage it is important to note that Mr Bam – as a non-executive chair of SAICA – has no legal standing in relation to pending disciplinary matters and has no jurisdiction to either accelerate or interfere with such processes. And yet, Mr Bam appears to have done precisely this on the 11th of May 2018.
 243. On the day that the nomination is advanced to Mr Bam, the legal advisor then sends correspondence to the effect that the PCC has decided that my case is so serious that it warrants the attention of the Disciplinary Committee. This is on the 11th of May 2018.
 244. In the notice served to me, I am advised that I am to appear before the Disciplinary Committee – being the 22nd of June 2018. What is curious about this notice is that firstly there are no details attached to explain how the PCC came to its conclusions.
 245. Additionally, the timing of the letter seems conveniently close to Mr Bam being informed of my nomination on the morning of the 11th of May; and the subsequent issue of the letter to appear on the 22nd of June. In other words, as soon as Mr Bam received notification of my nomination, he colluded – together with Welsh Gwaza and Alicia Daniels – to accelerate the process of creating this disciplinary hearing at a date prior to the AGM.
 246. Additionally, due to the urgency and desperation of Mr Bam – he fails to even follow the right process in this regard. In simple terms, the PCC is supposed to write a report on matters it has heard and provide reasons why it has chosen to pass a matter to the Disciplinary Committee. In this regard, no such process occurred as Mr Bam and Mr Gwaza's panic seems to have superseded their logic.
 247. Whilst these might all be coincidences it should be noted that the process seems to have been tailored to ensure that the hearing occurs before the AGM and hence prevent my attendance at the AGM. The rationale for this thought process is that I had written an open letter stating to members of SAICA that they need to attend the AGM and dissolve the board. Mr Bam therefore seems to take the view that he needs to do all that is necessary to prevent my attendance at the said AGM.

248. Another reason I know that the process was tainted is that unbeknownst to SAICA, I actually had a student of mine who had also been summoned to appear before the PCC on the 25th of April 2018. As soon as I received the letter on the 11th of May stating that my case had been finalised and a verdict reached; I then asked him whether he had received any feedback from the PCC and he indicated that – according to the PCC – feedback on matters heard on 25 April 2018 would be available 30 days thence – in other words, not before 25 May 2018. And yet somehow this same PCC – which had not met since April 2018, was able to apparently publish a verdict on the 11th of May which formed the basis for SAICA inviting me to the Disciplinary Committee.
249. But the debacle went further as – subsequent to the notification – I then wrote back to SAICA to ask for a copy of the decision reached by the PCC so I could familiarise myself with their motivations. This was 2 weeks after the PCC had apparently reached a decision on my case. Remarkably, it then transpired that no such record existed when I asked for it even though such a record had to have existed for me to be invited to a Disciplinary Hearing. As it stands today, no such record has been provided simply because the entire process has been subject to gross manipulation with Mr Bam and Mr Gwaza at the centre of it.
250. In other words, the entire process leading up to the Disciplinary Hearing has been manipulated with no other intention than to ensure that I do not attend the AGM on the 26th of June 2018 where I am expected to table a motion for the dissolution of the board.
251. I now turn my attention to perhaps the most extraordinary part of this episode which related to the creation of the 'Khaya clause' in the SAICA by-laws.
252. Given the short time frames between the proposed date of the Disciplinary Hearing on the 22nd of June and the AGM on the 26th of June; SAICA subsequently took the advice that the one way in which they could achieve their means of facilitating my exclusion from the AGM even if the Disciplinary Committee could not deliver a judgment before the 26th was to publicise the matter to the nation at large in order to ensure that whatever representations I might make at the AGM had no credibility.
253. To this end, Mr Bam convened a special meeting on the 21st of May 2018 where the board passed an amendment to its by-laws to add a new section titled '*21A Publicity of Disciplinary Complaints, Investigations, Actions and Proceedings*'.
254. In terms of this new section, SAICA now had the right to publicise details of matters pending if – in the view of the CEO – such disclosures are in the public interest.
255. Additionally, when the CEO makes such a decision, he/she is – amongst other things – required to publish the details of the matter including the membership number of the affected member. Such an amendment to the by-laws was apparently designed to enhance the transparency of the SAICA Disciplinary processes as part of restoring credibility to the profession – whatever that means.
256. On the 5th of June 2018, I then received notification from SAICA that the Acting CEO had decided that she would make a public statement that I had been charged for bringing the profession into disrepute based on the Selebi papers. On the same date, I then called the chairman of SAICA and CEO of Deloitte and asked if he was indeed aware of the impending public statements. In effect I asked him if this was just a Khaya clause or simply the new way of conducting disciplinary affairs. Mr Bam then assured me that the publicity angle was going to incorporate a long list of names whose disclosures were deemed to be in the public interest.
257. On that note, I then assumed that the public disclosures would be a long list of names of individuals who are currently under investigation. In particular, given the fact that SAICA members are currently funding a wide-ranging investigation into KPMG employees I assumed at the very least that those names would form part of the disclosures because those – far more than the case put against me – are definitely in the public interest.
258. In addition, I was particularly keen to see the name of a certain Sihlalo Jordan being included in the public disclosures as he – and I have the charge sheet in my possession – is under investigation for his conduct in the audit of African Bank. The reason I was particularly keen to see whether the name of Mr Jordan would make the list is that the CEO of Deloitte – Lwazi Bam – was the man who convened the meeting where the new by-laws aimed at transparency were passed. It then fascinated me to see whether Mr Bam's and the board's commitment to transparency would actually turn out to be the truth or whether this was simply a sham process aimed at no one else but me.
259. On the 7th of June 2018 the 48-hour notice period mentioned in the public statement notification expired and SAICA duly issued a statement to this effect to the nation at large.

260. As I highlighted earlier, the new by-laws have a proviso that the matters mentioned must be in the public interest. Additionally, the notice itself needs to publish the members name and their membership number. On the 7th of June, before the public statement was issued; I then wrote back to SAICA to seek an explanation of how they had decided that such a matter was in the public interest and also to highlight to them that the new by-laws actually required my membership number to be published and the number they had included in the draft notification was not actually my membership number.
261. SAICA did not respond to this request and within an hour, published the notification together with the wrong membership number.
262. Once the notice had been issued; I then discovered – unsurprisingly – that the chairman of SAICA and CEO of Deloitte Mr Lwazi Bam – had actually lied about this process being an exercise in transparency as only 2 names were mentioned in the public statement – myself and someone called Munro. As expected, the name of Mr Jordan was not there. For the record, I now pause to add that Mr Sihlalo Jordan – against whom an investigation that is definitely in the public interest is currently pending – is also the Deputy CEO of Deloitte... In other words, Mr Bam presides over a meeting where the new by-laws are passed to enhance transparency under the pretext of public interest. However his own Deputy – who is currently under investigation in a matter that involved the collapse of a bank that is definitely in the public interest – is mysteriously not regarded as someone whose investigation status needs to be publicised.
263. Given the fact that the premise of this entire exercise seems to be the apparent inability on my part to exhibit integrity and all sorts of pillars mentioned in the SAICA Code of Conduct; I am unable to reconcile Mr Bam's actions with the nature of what he apparently ought to stand for.
264. From the blatant interference with the disciplinary proceedings; to the misrepresentations regarding the true nature of the public disclosures and the magical exclusion of his own Deputy CEO from the ambit of public disclosures; Mr Bam's conduct leaves me wondering what exactly is this 'lack of integrity' I am accused of and how it compares to his own conduct.
265. In addition to this, I am also of the view that Mr Bam has been less than honest in his engagements with Mr Suresh Kana – the chair of the SAICA Advisory Board – regarding the existence and status of the PWC Forensic Report to which I shall now turn.
266. To explain the nature, impact and relevance of the PwC Forensic Report, I shall now focus on 3 individuals whose professional conduct is perhaps more egregious than Mr Bam's in this matter. And these are Chantyl Mulder, Fanisa Lamola and Abdul Kader Mohamed (who – until recently, was the chief financial officer of SAICA).
267. In the beginning of May 2018, I was contacted by a media colleague who asked me if I had seen a copy of the SAICA Forensic report and whether I was in a position to comment on it. Having been unaware of such a report; I then arranged for a drop of the documents at my residence in North Riding.
268. I then read through the document and its findings and then took the position – just like I had taken in the Trillian matter – that it would not be in the interest of SAICA and the profession at large for the forensic report to be ventilated in the media and hence I declined to participate in the public disclosure thereof.
269. But given the recent change of tactics by SAICA which now advocate for the publication into the public domain of disciplinary matters in the public interest, I now find it prudent to discuss the forensic report in order to fully embrace SAICA's newfound commitment to transparency and public disclosures regarding matters that have not been finalised.
270. I will start with Mr Mohamed – the CFO of SAICA. Mr Mohamed is – and has been – a member of SAICA as he is a CA(SA). In terms of the PWC forensic report; Mr Mohamed had the following charges laid against him –
 - a. Theft of furniture from the SAICA building that was located in Bruma Lake when it was sold
 - b. Abuse of the SAICA credit card to make purchases that had no relation to SAICA activities and hence were for his private benefit
 - c. Abuse of the SAICA corporate credit card to settle personal expenses including bizarrely – over R42 000 in foreign currency purchases; unsubstantiated claims of over R19 000 and remarkable personal trinkets like inflatable neck cushions, laptop bags, baseball caps, a Wi-fi router and – amazingly E-books for an amount of R10 120.
271. In all the matters levelled against him, Mr Mohamed is found guilty of contravening the SAICA Code of Conduct; its Code of Ethics; its Travel and Subsistence Policy; its Delegation of Authority Framework; and various internal policies at SAICA.

272. Undoubtedly, the conduct of Mr Mohamed is scandalous at best and deserves the sanctions worthy of such crimes. So having violated the SAICA Code of Ethics and the SAICA Code of Professional Conduct based on the findings of a forensic report that SAICA itself commissioned and paid for, you would expect that such a matter would have been escalated to the Professional Conduct Committee of SAICA – just like my matter has been escalated. Unfortunately, no such record of this matter being presented to the Professional Conduct Committee or the Disciplinary Committee exists. And yet here we are – based on frivolous allegations against me – we have not only amended the by-laws to facilitate this sham of a hearing but the people responsible for this process; seem to believe that the case levelled against me is of greater public interest than the fact that SAICA's own CFO has been found guilty of embezzling funds from the Institute.
273. Naturally one has to ask the question of how the Mohamed matter has failed to generate the same excitement at SAICA as my own matter. And in this case, I shall refer you to the by-laws again. According to the by-laws which have now become rather famous, 19.1 states that the CEO of SAICA is responsible for bringing all matters to the attention of the Professional Conduct Committee. In my case, it was Terrence Nombembe who presumably took a letter I had written to him in confidence soliciting advice and then used that letter to initiate the process which has brought us here today.
274. On that note then, the question that arises is why the current CEO of SAICA has not seen it fit to escalate the matter relating to Mr Mohamed to the PCC and eventually the Disciplinary Committee. The answer of course is far too depressing for anyone to contemplate.
275. It turns out that one of the charges for which Mr Mohamed was found guilty – the abuse of the SAICA credit card for personal expenses – involved a trip to Limpopo where he attended the tombstone unveiling of the CEO herself Miss Lamola's late father. The costs of this trip were then claimed by Mr Mohamed and another employee as business expenses even though it is not clear how members of SAICA would ever agree that their membership fees could be used to fund trips to Limpopo for an unveiling as a business expense.
276. On that note, one assumes that the CEO has not seen it fit to report Mr Mohamed to the Professional Conduct Committee simply because she herself is an implicated person in the unprofessional conduct of Mr Mohamed.
277. Moreover, one of the more serious allegations contained in the forensic report relates to how SAICA has been defrauded of over R1,8 million (R1 801 159) by various employees who claim cash payouts for leave pay when this is not allowed by the SAICA HR Manual and the Conditions of Employment. Remarkably, in the list of the biggest beneficiaries of the fraud, Mr Mohamed and Miss Lamola feature prominently. During the period of November 2016 to October 2017, Mr Mohamed embezzled R76 135 through this scheme. Miss Lamola was not too far in enjoying the looting. From May 2016 to May 2017 – she embezzled R71 534 through her participation in the fraudulent employee scheme. Another Senior Executive – Willie Coates – managed to score himself no less than R185 291 through this fraud scheme.
278. In the instance of the CEO being unable to present a matter of this nature to the PCC due to the fact that she is an implicated person in the report; it logically fell upon the board – and specifically Mr Bam – to take the matter towards the disciplinary processes. Remarkably, Mr Bam has failed to do this. In other words, we have a board led by a man who thinks that a prima facie case against me – based on Selebi's illusions – warrants his attention and yet the theft and embezzling committed by the SAICA CFO and other executive directors are not worth his attention.
279. But the case of Miss Lamola is curious for another reason beyond just this forensic report. When Miss Lamola sent me a letter indicating that she had decided that my matter is of public interest I must confess I found it remarkably amusing to hear this from her. To understand the history of Miss Lamola as the paragon of ethics and integrity that she now sets herself out to be; one needs to simply remember Miss Lamola's own history of transgressions that are shockingly embarrassing for the profession.
280. According to the Star newspaper article from seven years ago, when she served as the municipal manager for the City of Polokwane, Miss Lamola was accused of stealing the personal belongings of 4 staff members from the City of Polokwane after she allegedly broke into their offices late at night to conduct an unauthorised raid on the office of the staff members.
281. Having struggled to break open the doors, Lamola and an accomplice then enlist the services of a locksmith to further their ends. Having conducted the raid, Miss Lamola then undertook to remove evidence of her presence on the scene by wiping her fingerprints off the door handles. When asked about this, Lamola denied this altogether. She was then presented with CCTV evidence indicating that

- she had indeed broken into the office and then attempted to wipe out the evidence – and she still kept denying this even though it was caught on camera.
282. Despite this matter being public knowledge, Miss Lamola abruptly resigned from the City of Polokwane in 2012 whilst 7 months into her 5-year contract and immediately managed to secure a job at SAICA as COO and – as it stands today – the CEO of SAICA.
 283. It is not patently clear why exactly Lamola left the City of Polokwane but I remarkably enough, there is a hint buried deep within the archives of the Labour Court in a judgment that was delivered on 19 June 2014. Suffice to say, her exit from the City of Polokwane was anything but ordinary. And yet, in spite of her documented habits of breaking into staff offices; stealing from colleagues and being subject of a Labour Court judgment; SAICA not only believes that this human being should be its CEO but – bizarrely – forms the view that such a person has the moral authority to call me unethical when all I did was facilitate the education of black children who were facing the risk of financial exclusion.
 284. As of 9 am this morning, I have – in my possession – a copy of the CCTV footage indicating Miss Lamola breaking in and then seeking to remove evidence. Additionally, I have in my possession a copy of the summons issued against Miss Lamola by a party whose office she broke into in 2012. The summons – which are currently subject to pre-trial deliberations between Miss Lamola's attorneys and the counterparty, indicate that Miss Lamola managed to lie no less than 18 times under oath in relation to the City of Polokwane matter.
 285. Based on the history of conduct exhibited by Lamola in the public sphere, it is therefore not altogether surprising that she has not seen it fit to escalate the matters of Mohamed to the Professional Conduct Committee as she is bound to do.
 286. What is disturbing however, is that this same individual has the audacity to then haul me before a public hearing on the basis of unprofessional conduct and bringing the profession into disrepute when history dictates that she mastered the art long before anyone else did.
 287. To this end, I have since written to the SAICA Board of Directors and the Advisory Board to ask them to probe Miss Lamola's failure to implement the SAICA by-laws that require her to escalate matters of this nature to the disciplinary processes. The reason I had to include the Advisory Board is simply because the board of SAICA has sat on the report since March 2018 and quite frankly – seems either incapable or unwilling to follow the by-laws and uphold the SAICA constitution. To this end, I have no doubt the board will not act against Miss Lamola and hold her to account for failing to perform the duties for which she is being paid.
 288. It is also quite important to note that Miss Lamola should have – at the very least – informed Mr Kana (in his capacity as the chair of the Advisory Board/Committee of SAICA) and the CEO of IRBA Bernard Agulhas – about the existence of the forensic report. It is my suspicion – based on the type of human being that she is – that Miss Lamola has either misrepresented the matter or blatantly lied to both the Advisory Board and the IRBA regarding the Forensic Report's existence.
 289. In the same forensic report, the conduct of Chantyl Mulder also – unsurprisingly – is in sharp focus.
 290. As you remember earlier, I mentioned that on the 2nd of October 2017, I interacted with Nombembe, Nxasana and Bam regarding the Gupta payments and decided – in the interest of saving the profession from further disgrace – that I would let them confess voluntarily to the public rather than exposing the story on my own terms.
 291. Remarkably, on the same day – Miss Chantyl Mulder signed off an invoice of an amount of R636 498 to be paid to a company called Travel With Flair. Whilst this sounds like an ordinary transaction; it is at the heart of the biggest scandal that currently exists at SAICA.
 292. It turns out that the SAICA procurement rules require that any transaction over R500 000 needs to go out to tender. However, if the report is to be believed, such rules apparently do not apply to Miss Mulder.
 293. During 2017, she and her assistant, sought to host a camp for students during school holidays. When they sent out at request for quotations, a quote of R476 748 was received from a company called Castle Inn. This was the cheapest of all the quotes received. However, weeks later, another quote for an amount of R589 720 mysteriously materialised and this is the quote that Miss Mulder signed off and demanded it be paid by the SAICA Finance Office.
 294. As this amount was above R500 000 the Finance Office refused to sign it off as no tender process had been followed.
 295. Miss Mulder then submitted a revised invoice of R493 075 (strategically below R500 000) and claimed that the number of students who eventually showed up for the camp was lower than originally estimated. The Finance Office still refused to pay as it was clear that this was a fabrication.

296. But Miss Mulder did not stop there. Having realised that the initial fraud had been detected by the Finance office, Miss Mulder then gets her assistant to request a new invoice from Prestige College on the 2nd of October 2017. The value of the new invoice – R636 498. But then it gets interesting.
297. Since Travel with Flair is a supplier on the SAICA database, any invoices issued to them are not required to go through tender processes. So, on the 2nd of October 2017 – the day that I am fighting to protect SAICA from exposure about their Gupta transactions – Miss Mulder then creates an invoice of R636 498 not for Prestige College but rather, for Travel with Flair. In simple terms, Miss Mulder uses an established service provider to defraud SAICA of an amount of over R636 498 because she wants the money to go to a supplier of her choice rather than the one who provides value-for-money to SAICA.
298. According to the report, Miss Mulder has a long-established tendency of engaging in corrupt activities that are in violation of SAICA's internal procurement policies; the Code of Ethics; Delegation of Authority Frameworks; SAICA's Values; SAICA's Conflict of Interest and SAICA's Disciplinary Code and Procedure. Consequently, as a member of SAICA bound by the Code of Professional Conduct that I am being accused of violating; Miss Mulder is in contravention of various sections of the code thanks to her corrupt activity within SAICA.
299. The report recommends that SAICA lodge a complaint of fraud and corruption against Chantyl with the South African Police Service. As far as the report is concerned, Miss Mulder would be found guilty of serious misconduct warranting a dismissal and also found guilty of fraud and corruption in a court of law. This report not only recommends that Miss Mulder be reported to the law enforcement authorities immediately but also states that this conduct seems to be commonplace and hence more investigations into all the contracts she is involved in are warranted.
300. On this basis then, clearly a prima facie case exists for Miss Mulder to be hauled before the Professional Conduct Committee and indeed the Disciplinary Committee. But bizarrely, the board and the CEO of SAICA have failed to suspend Miss Mulder; failed to report Miss Mulder to the SAPS; and failed to report her to the PCC as mandated by the by-laws. Miss Mulder has continued to be present in the SAICA offices with prime access to the information and evidence central to the corruption investigation against her.
301. Such an inability to apply due process to the Mulder case is an exhibit of the Institute's profound inability to apply due process. In fact, the idea of hauling me before this public hearing when matters so profound within and around the Institute remain untouched is the most glaring exhibit that the current board of SAICA is simply not fit for purpose. No greater irony can be found in this saga than the fact that on 2 October 2017 – the day I contacted the CEO and Chairman of SAICA about the Gupta transaction; Miss Mulder submitted a fictitious invoice of R636 498 for payment. Why is this ironic? Well the letters that link Trillian and SAICA are written and signed off by no lesser a legend than Miss Mulder herself.
302. In essence, whilst the premise of the Selebi papers seems to be that I brought the profession into disrepute and broke the Code of Professional Conduct, I sincerely doubt that this institution with its current office-bearers has the moral legitimacy to call anyone to account.
303. It is patently clear that the current board of SAICA would be much happier with a guilty verdict being delivered in this hearing – its remarkable procedural flaws and explicit biases notwithstanding. However, whether I remain associated with SAICA or not; I am pretty sure that the profession cannot possibly survive for as long as its head office is run by people with the characters of Mr Mohamed; Miss Lamola and Miss Mulder and overseen by a board led by Mr Bam.
304. The last matter I need to address before I end relates to the participation of Terrence Nombembe in the State Capture Commission of Inquiry. In October 2017 when I urged Mr Nombembe to disclose to the public that this institute was on the Gupta payroll, I did so under the impression that no self-respecting CA could claim to have been unaware of the status of Trillian as a Gupta company. But that point notwithstanding, having failed to exhibit the type of professional scepticism one expects from a man of his stature in failing to identify the Trillian transaction; you would have thought that Nombembe would acknowledge that he is not suitable for the job of investigating State Capture.
305. To this end, there are 2 problems that are associated with Nombembe's participation in the State Capture Commission. Firstly, once I had forced SAICA to come out in public about their Gupta association, Nombembe proceeded to use a most unfortunate series of words when he stated that the money had been paid back because SAICA discovered that Trillian was a tainted entity. Those words simply mean that Nombembe is of the opinion that Trillian is corrupt or fraudulent and has gone as far as to say this in public. On that basis alone, Nombembe's statements amount to an implicit bias against

- Trillian as he has already made public pronouncements relating to the company that leaves him unable to be seen as an objective investigator.
306. More crucially, as I personally know a few individuals who were employed by Trillian during the height of the State Capture saga – including I must add – individuals who worked as directors and finance executives at Trillian – I have been able to establish – through interactions with such individuals – that they will not agree to appear before Nombembe in the State Capture Commission as he has already formed the type of public bias that makes it impossible for him to be seen as an objective investigator. Given the far-reaching nature of the Trillian company in the State Capture investigations – it seems that the retention of Nombembe creates a massive loophole where witnesses will simply fail to appear before the Commission.
 307. But perhaps it is in yet another extraordinary lie uttered by SAICA in the public where Nombembe's position as a State Capture investigator cannot possibly be sustained. On 1 June 2018, SAICA made an announcement that they had cut ties with KPMG as their external auditors. A lot of people rejoiced at this announcement as it was seen as a good thing. But unfortunately, this was all a glorified lie.
 308. On 17 April 2018, I had written an article stating that the SAICA-KPMG relationship needed to be ended immediately. It was after this article that Mr Bam assembled that emergency meeting at which the Khaya clause was passed. What Mr Bam and his board did not know back in April is that by the time I stated that KPMG should cut ties with SAICA I was aware that KPMG had actually resigned as SAICA auditors in 2017 already. However, the resignation of KPMG was not effected thanks to the illegal interference of Nombembe in the process.
 309. It turns out that once the resignation was received, Nombembe then called the CEO of KPMG and instructed her to withdraw the resignation. Firstly – as a member of the executive – Nombembe has absolutely no legal authority to decide who the external auditors of SAICA should be. More intriguingly, when asked why he broke the rules, Nombembe seems to form the opinion that it was his prerogative as SAICA CEO to interfere in the process. This is quite simply a lot of rubbish as Nombembe knows there's no such prerogative. It would – I venture – be even more concerning if an entire CEO of SAICA had such an elementary and flawed understanding of the relations between external auditors and their clients.
 310. Incidentally, on the basis of that alone, the board of SAICA has a duty to discipline him – which they didn't. Beyond that, they had a duty to then override Nombembe's illegal interference and actually confirm the resignation of KPMG as auditors back in 2017 – which they also failed to do.
 311. For DCJ Zondo, this is a problem because if there is one company that will be called to testify before the State Capture Commission it will be KPMG. And given the fact that Nombembe not only protects KPMG at every turn and even breaks the rules of his own employer to do so, it is impossible to imagine that he can ever be objective in dealing with KPMG's role in state capture. On that note, I have since undertaken to write to DCJ Zondo to detail the various actions undertaken by Nombembe to not only interfere in the duties of the board of SAICA by cancelling KPMG's resignation; but also that given his obsession with insulating KPMG from accountability, he is not fit and proper to conduct an investigation into State Capture. To this end I will be appealing to DCJ Zondo to reconsider the retention of Nombembe on the State Capture Commission.
 312. It is obviously a nice thing being Terrence Nombembe these days. Having presided over what is easily the most disastrous year in the history of the profession; and then failed to provide leadership during the numerous scandals of 2017; and having illegally interfered with the KPMG resignation; the board of SAICA then decides that what Mr Nombembe deserves is not to be disciplined but rather – the biggest bonus in the history of SAICA – a cool R3 million which took his package for the year to R7,75 million. This 14% increase from his 2016 package of R6,82 million seems to be a strange reward for presiding over the most disastrous year in the history of the Institute.
 313. The greatest irony of this entire exercise is that the crux of the Selebi papers – the entire financing arrangement of the TBF is actually based on a suspicious agreement. As I said earlier, the funding model works on a 50:50 basis with NSFAS. NSFAS is an agency of the state that has a responsibility to act in the public interest. To this end, the qualifying criteria for NSFAS students requires some attention. For a long time (until 2018), the scheme only allowed students whose family income was below R122 000 to access funding from NSFAS. This was in line with the ANC government's pro-poor agenda which sought to provide funding to the most underprivileged students in the country. Year after year, the fund would indicate that it does not have enough funding to cater for all the poor students that were within the R122 000 limit.

314. However, what is unknown to South Africans at large is that there is actually a secret agreement between NSFAS and SAICA that – in my view – flies against the public interest and pro-poor mandate that NSFAS exists for. In simple terms, whilst poor students were – for years – rejected by NSFAS on the basis that there was no funding; SAICA had an ability to actually then submit students whose family income is way above the R122 000 limit. In fact, the SAICA ceiling is – according to Selebi of all people – up to R300 000. In other words, whilst generations of students across the country were denied NSFAS funding based on limited resources; SAICA was able to push through individuals whose family income was nowhere close to poverty on the basis that they wanted them to be part of Thuthuka.
315. It is my considered view that this agreement was never in the public interest and should never have existed in the first place. Its existence simply meant that poor students – whose only crime was that they were not studying accounting – simply ended up being denied access to higher education altogether. To then call me unethical on the basis of such an agreement that is not only illegal but immoral, sounds remarkably rich coming from SAICA.
316. Not that it matters though, I have decided to write to the Public Protector to ask her to probe whether such an agreement did not amount to a violation of the government's threshold for NSFAS criteria and whether it violated the public interest mandate of NSFAS itself. Should the Public Protector confirm such suspicions, we will then issue a class action lawsuit against the Thuthuka Bursary Fund; SAICA; its chairman; the board of NSFAS and the erstwhile Minister of Higher Education on behalf of all students who were denied NSFAS funding simply because the SAICA-NSFAS agreement forced an allocation of scarce funds to the relatively rich rather than poor students.
317. In addition, I have written to the Competition Commissioner to request a probe into the nature of the relationship between SAICA and LexisNexis. In simple terms, LexisNexis enjoys a royalty agreement with SAICA which guarantees that the SAICA handbooks – which students are then forced to buy annually, are only printed by LexisNexis. Ironically, I only discovered this when I once volunteered to reduce the volume of the SAICA Handbooks by cutting out unnecessary information that students were being forced to pay for even though it had absolutely nothing to do with their studies.
318. When I concluded this project in 2012 – I managed to reduce the size of the multiple volumes of SAICA handbooks by 792 pages in that year alone. It was only when I interrogated the LexisNexis representatives on why we couldn't simply issue a small booklet with updates on an annual basis for students when I realised that there is a financial interest that SAICA derives from its relationship with LexisNexis. Whilst I am not sure whether this agreement is still in force, it is still worth the attention of the Competition Commission to probe whether such an agreement once existed and whether it was in line with Competition Law.
319. To this end, I would submit that not only have the charges preferred against me been proven to be unsubstantiated due to the context I have provided; I also think that the procedural flaws and interferences I have highlighted make this process far from credible.
320. But more crucially, thanks to SAICA's own obsession with a public lynching exercise, we have been able to ventilate on issues that are – far more than this matter – definitely in the public interest.