

25 August 2022

NOTICE TO LEGAL PRACTITIONERS

REQUIREMENTS ON SUBMISSION OF AUDIT REPORTS

In terms of Rule 54.24 a firm shall ensure that its auditor furnishes the Council with an audit report within six months of the annual closing of the firm's accounting records. A firm which commences practice for the first time must also submit an audit report within six months of so commencing (Rule 54.21) and in the case of closure of the firm it is required to submit, an audit report within three months of the date such person ceases to practice (Rule 54.32).

Required process around submission of audit reports

The required process in accordance with the rules are that original reports are submitted to the Legal Practice Council. The reports can be submitted in the following ways:

- Reports are submitted physically at the respective provincial offices
- Reports are posted to the respective provincial office
- Reports are couriered to the respective provincial office

Please therefore note that reports cannot be submitted through email and will not be accepted in such format.

Should you have any query kindly refer it to the respective provincial office.

Kind regards

Legal Practice Council