



## CIRCULAR

Reference: AQI - audit committee feedback  
Contact person: Mr Louis Rikhotso  
Tel: 012 431 0525  
E-Mail: [l.rikhotso@medicalschemes.co.za](mailto:l.rikhotso@medicalschemes.co.za)  
Date: 8 July 2025

### **Circular 22 of 2025: Audit Quality Indicators - Audit Committee Feedback**

At the Council for Medical Schemes' (CMS) engagement with audit committees and auditors on 28 March 2025, the CMS received support to implement the proposed Audit Quality Indicators (AQIs) for audits of financial statements for the year ended 31 December 2026.

As such, this circular seeks to share the proposed AQI template that will be used during the appointment of auditors as per section 36(1) of the Medical Schemes Act (131 of 1998) (MSA), and communicate the deadline for comments by audit committees.

The CMS has also received requests to incorporate additional AQI considerations relating to ethics and governance. Consequently, the CMS also invites comments on the need to have ethics and governance-related indicators.

Stakeholders are invited to review the AQI template and provide their comments on the links below:

- Please [click here](#) for the AQI template.
- Please [click here](#) to provide your AQI comments.
- Please [click here](#) to propose specific ethics and governance indicators for consideration.

The deadline for final comments is **31 July 2025**.

We look forward to your feedback.

Yours sincerely,

**Dr Musa Gumede**  
Chief Executive and Registrar  
Council for Medical Schemes

**Dr Thandi Mabeba**  
Chairperson of Council  
Council for Medical Schemes