CIRCULAR

Reference:	Auditor authorisation 2025
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Date:	20 October 2025

Circular 37 of 2025: Approval of appointment of scheme auditors

The Council for Medical Schemes (CMS) wishes to inform stakeholders that the final version of the Standards for Authorisation of auditors and IFRS advisors remains unchanged from the prior year, and can be accessed on this link: "Standards for authorisation of auditors for medical schemes".

Section 36(2) of the Medical Schemes Act (131 of 1998) (MSA) requires the appointment of an auditor to be approved by the Registrar, subject to such conditions as he or she may deem fit.

The approval of the appointment of scheme auditors will commence on 20 October 2025. Please note that applications should be completed and submitted using the manual MS Form submission:

a) Auditor Approval Application form

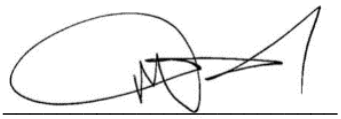
The following documents must be submitted via e-mail to Ms Miracle Mabasa at m.mabasa@medicalschemes.co.za (kindly copy Mr Benson Phalane at b.phalane@medicalschemes.co.za) to ensure a complete submission:

- Annual General Meeting (AGM) minutes/an extract from the AGM minutes or Board of Trustees (BoT) resolution (in terms of the Scheme Rules).
- A signed letter of acknowledgement as a nominated concurrent review partner (where an auditor has been authorised with a condition to make use of an authorised concurrent review partner with medical scheme experience); and
- Where there has been a change in audit firms, the required reports in terms of Section 36(5)(c) of the MSA.

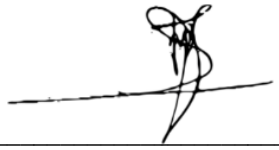
Kindly note that the MS Form will only be updated with the list of new audit firms, individual auditors and IFRS advisors after the finalisation of the above-mentioned authorisation process. These new entities and individuals will therefore only reflect on the auditor approval MS Form for selection once they have been analysed and approved. The CMS will keep the auditors and medical schemes updated with any developments regarding this process.

The submission deadline for schemes for the appointment of their auditors is **07 November 2025.**

Yours sincerely,



Dr Musa Gumede
Chief Executive and Registrar
Council for Medical Schemes



Dr Thandi Mabeba
Chairperson of Council
Council for Medical Schemes