



CIRCULAR

Reference: Audit Quality Indicators (AQIs)
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Circular 4 of 2026: CMS Audit Quality Indicators (AQIs)

The Council for Medical Schemes (CMS) would like to inform all stakeholders of the adopted Auditor Quality Indicators (AQIs). These indicators were developed after broad consultations with medical schemes, auditors, the Independent Regulatory Board for Auditors (IRBA), and the South African Institute of Chartered Accountants (SAICA) Medical Schemes Project Group (MSPG).

As stipulated in Section 36(1) of the Medical Schemes Act (131 of 1998) (MSA), all medical schemes must appoint at least one auditor. Such an appointment shall, however, not take effect unless it has been approved by the Registrar in terms of Section 36(2).

The submission of the audit committee's evaluation of the published AQIs will form the basis of such approval. Stakeholders are advised to await further communication regarding the submission process.

Below is the link to the latest responses to industry inputs, as well as the adopted CMS AQIs:

- [Circular 22 of 2025 inputs](#)
- [CMS AQIs for 2026](#)

Yours sincerely,

Dr Musa Gumede
Chief Executive and Registrar
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