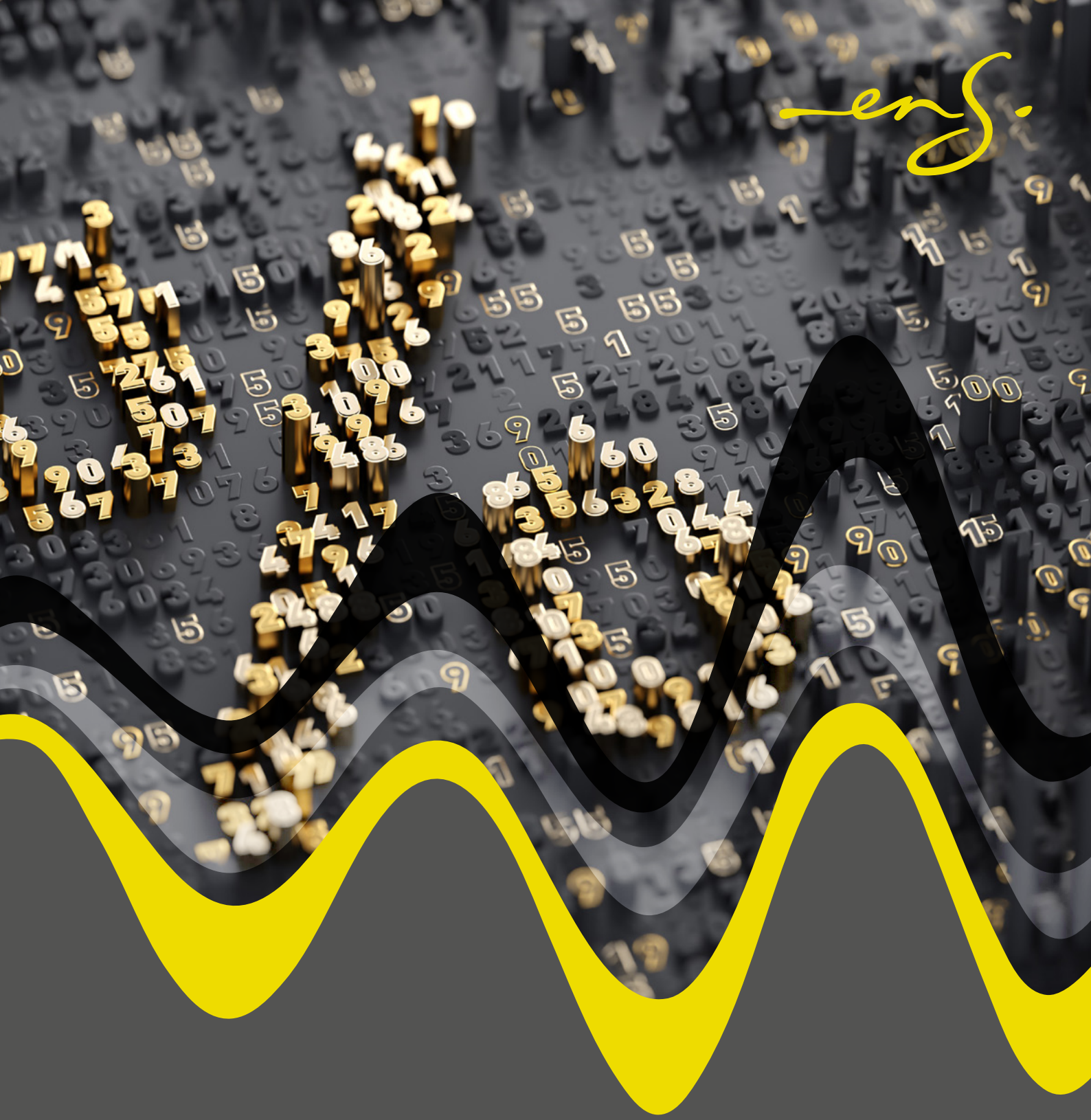
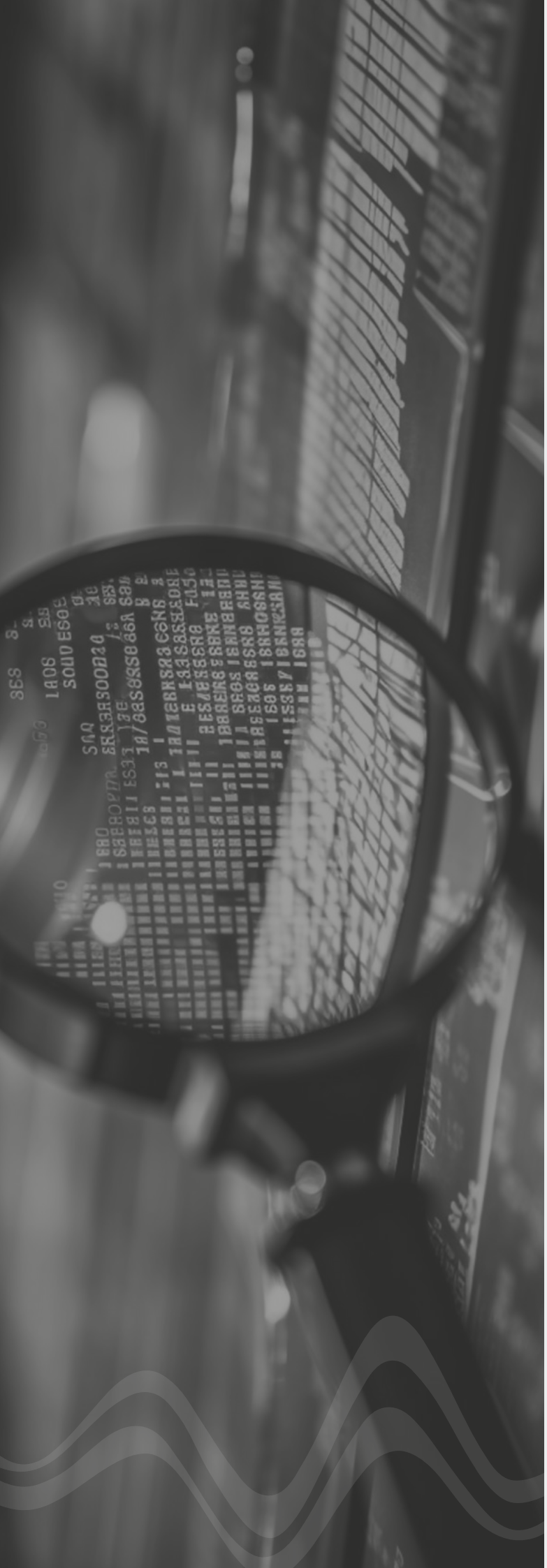


ENS | AUDIT AND ACCOUNTING

# LEGAL SUPPORT SERVICES



# ABOUT US.

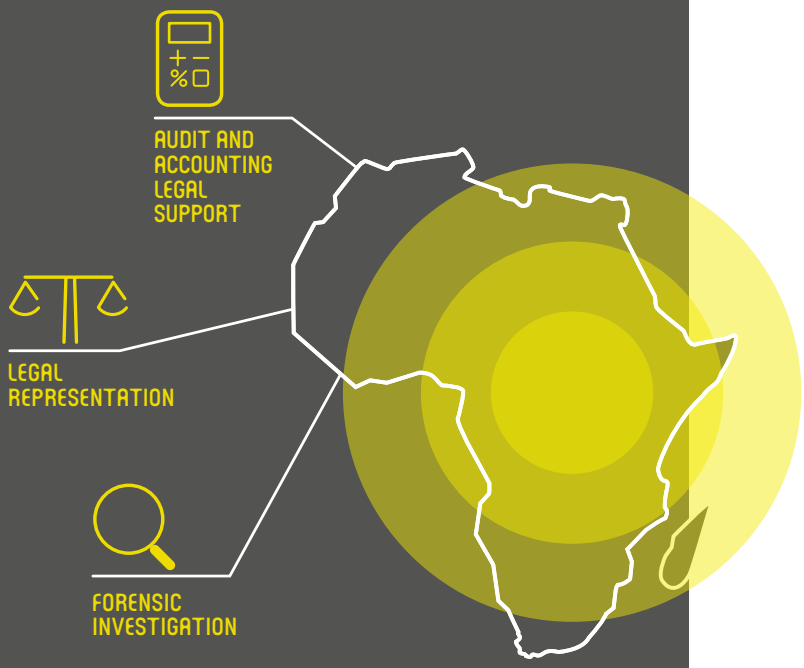
At ENS, we provide specialised audit and accounting legal support services, which include advisory, legal representation and forensic investigations.

With a proven track record in providing high-quality, bespoke advice in relation to a number of significant and controversial audit and accounting issues, we work with:

- auditing and accounting firms
- regulatory bodies
- companies' audit and risk committees
- internal auditors and accountants
- corporate management tasked with governance
- financial and risk management functions

Our footprint on the continent spans Eastern, Southern and Western Africa, which enables our team of experts to support your legal needs, seamlessly.

# WHAT WE OFFER.




ADVISORY

- Legal disputes and interpretation issues
- Obligations in terms of applicable statutes, codes and rules
- Identification of reportable irregularities and NOCLAR obligations
- Employment law, discrimination, employment equity and empowerment

LEGAL REPRESENTATION

- Professional disciplinary matters
- Commercial litigation disputes
- Employment law, discrimination, employment equity and empowerment

FORENSIC SERVICES

- Forensic investigations, including digital forensics and cybercrime services
- Support for auditors in cases of fraud and corruption, and their related responsibilities.
- Full spectrum of anti-bribery and corruption compliance advisory, and fraud risk assessments.
- Litigation and claims support.

HEAVYWEIGHT FIRM WITH A HIGHLY ACCLAIMED TAX PRACTICE, OFFERING A BROAD RANGE OF EXPERTISE.

CHAMBERS GLOBAL

# EXPERIENCE.

ENS has advised and assisted:

- the statutory and regulatory body of the auditing profession, in relation to numerous successful prosecutions of auditors, relating to professional misconduct since 2007.
- the accountancy body of South Africa, on what is arguably the biggest case of corporate fraud in South African business history.
- the accountancy body of South Africa, with the prosecution, in a high-profile matter, emanating from the State Capture Commission and its Report. The prosecution was successful and resulted in the accountant being struck off the roll of accountants and fined over R6 million.
- the statutory and regulatory body of the auditing profession, on access to information requests from the media during the disciplinary process, search and seizure powers, the sharing of information across borders with other regulators, and advice in relation to constitutional and administrative law matters.
- a financial institution on the NOCLAR obligations of accountants, who are board members and executive managers.
- a financial institution on the nature of contingent liabilities and provisioning.
- an auditing firm on independence issues related to former audit directors, taking up employment and/or board positions with former clients.
- an auditing firm in relation to the content of reportable irregularity obligations concerning unlawful contractual acts by a client.
- a corporate client in relation to refusal by auditors to provide a signed audit report.
- several corporate clients on complaints of professional misconduct against auditors.
- a corporate client on their engagements with auditors, regarding reportable irregularity concerning foreign exchange related statutory non-compliance.
- a corporate client with NOCLAR obligations of accountants, who are executive managers, in relation to detected accounting fraud.
- a corporate client on the disclosure obligations in financial statements concerning reportable irregularities.
- a multinational client in relation to the re-appointment of auditors.
- a multinational client in relation to the role of internal auditors versus governance structures.

# MICHAEL KATZ

CHAIRMAN
mkatz@ENSafrica.com

Professor Michael Katz is the Chairman of ENS and an admitted attorney in South Africa, with over 57 years' experience. He specialises in corporate and commercial law, including advising on M&A, competition law, tax law, privatisation and deregulation, project finance and non-recourse financing, public-private partnerships, and banking and financial markets. He has led many large local and cross-border M&A transactions, as well as high profile hostile bids. He is an expert in broad-based black economic empowerment (B-BBEE) advisory, regulatory and compliance.

He was a member of the King Committee on Corporate Governance, the Securities Regulation Panel, the Financial Services Board Legislative Committee, the Nugent Commission of Inquiry into Governance at the South African Revenue Service (SARS), and a number of sub-committees of the Law Society of South Africa. He is a trustee of numerous trusts, including The Nelson Mandela Children's Fund, Constitution Hill Trust, Legal Resources Trust, Constitutional Court Trust, The Donald Gordon Foundation, and The South African Holocaust and Genocide Foundation.

Michael is recognised as a leading lawyer by prestigious international legal ranking agencies, including Chambers Global, Legal 500, IFLR1000 and Who's Who Legal. He has been recognised for Lifetime Achievement at the Chambers Awards, DealMakers Awards and South African Professional Services Awards, and was awarded an Honorary Fellowship Award by the South African Institute of Tax Practitioners (SAIT).

He is regularly quoted in the media and often speaks at high profile events and conferences, both locally and internationally. He has published numerous articles, chapters and papers on legal and fiscal topics.

QUALIFICATIONS

- BCom (University of the Witwatersrand)
- LLB (University of the Witwatersrand)
- LLM (Harvard Law School)
- LLD (honoris causa) (University of the Witwatersrand)

ENS HAS THE RESOURCES, SKILLS AND EXPERTISE TO DEAL WITH HIGH-VALUE AND HIGH-RISK MATTERS OF A SPECIALIST NATURE. .

CHAMBERS GLOBAL

AN APPRECIATION FOR AND UNDERSTANDING OF OUR BUSINESS MAKES ENS THE "GO-TO" FIRM FOR COMPLEX TRANSACTIONS AND INTRICATE LEGAL ISSUES.

LEGAL 500

# FRITZ MALAN

EXECUTIVE | EMPLOYMENT
fmalan@ENSafrica.com

Fritz Malan is an admitted attorney in South Africa and is a member of the Texas Bar. He has over 26 years' experience and has appeared in a range of tribunals and courts.

In addition to his experience in employment law matters, he has appeared as a pro forma prosecutor for the Independent Regulatory Board for Auditors (IRBA) in many professional disciplinary matters involving auditors over the past 14 years. He also advises the South African Institute of Chartered Accountants (SAICA) in disciplinary matters involving accounting firms.

Furthermore, he advises corporate clients on audit and accounting related issues, including reportable irregularities, interpretation of the professional duties of auditors and accountants, the relationship of boards and board committees to auditors, and the general disclosure and reporting obligations of auditors.

Fritz has played various leadership roles at ENSafrica over the years. He has authored a number of articles on legal topics for a range of publications and has presented at various events and conferences.

He is recognised as a leading lawyer by prestigious international legal ranking agencies, including Chambers Global and Best Lawyers.

QUALIFICATIONS

- BA (University of Stellenbosch)
- LLB (University of Stellenbosch)
- Diploma in Advanced Corporate Law and Securities (UNISA)

THE TEAM GOES THE EXTRA MILE.

CHAMBERS GLOBAL

ENS IS A LARGE MULTI-DISCIPLINARY EMPLOYMENT AND LABOUR TEAM WHICH ADVISES ON HIGH-LEVEL MATTERS THROUGHOUT THE AFRICAN CONTINENT.

LEGAL 500

Pareen Rogers is an admitted attorney in South Africa. She has over 16 years' experience and has acted for entities in both the public and private sector in relation to all aspects of employment law.

She has litigation experience in various employment law tribunals and courts, and provides employment law advice in relation to corporate transactions, transfers of business, employment equity, compensation and remuneration, retirement fund / pension fund issues and other employment-related aspects of commercial transactions.

She has specialised in conducting prosecutions for the Independent Regulatory Board for Auditors (IRBA) throughout her career, and she advises the IRBA and other regulatory bodies in relation to administrative and constitutional law. In addition, she advises audit and risk committees and the boards of corporates regarding reportable irregularities, the interpretation of the role of auditors and related matters. Furthermore, she has advised the South African Institute of Chartered Accountants (SAICA) in relation to several high profile matters and is part of the ENSafrica prosecution team working with SAICA.

Pareen is recognised as a leading lawyer by prestigious international ranking agency Best Lawyers. She has authored a number of articles on legal topics for a range of publications and has presented at various speaking events and conferences.

QUALIFICATIONS

- BA (cum laude) (University of the Witwatersrand)
- LLB (University of the Witwatersrand)

# PAREEN ROGERS

EXECUTIVE | EMPLOYMENT
progers@ENSafrica.com


ENS HAS EXPERIENCE ACROSS A PLETHORA OF EMPLOYMENT ISSUES.

CHAMBERS GLOBAL

THEY UNDERSTAND OUR BUSINESS AND ALWAYS PROVIDE PRAGMATIC SOLUTIONS TO COMPLEX ISSUES.

CHAMBERS GLOBAL

# WITNESS MAKHUBELE

EXECUTIVE | CORPORATE COMMERCIAL
wmakhubele@ENSafrica.com

Witness Makhubele is an admitted attorney in South Africa with over 20 years' experience in corporate and commercial law, including significant local and cross-border transactions.

He acts for major South African institutions, such as financial services firms, mining companies and state-owned entities, as well as large international clients, with respect to take-overs, mergers and acquisitions (M&A), equity capital markets and stock exchange listings, schemes of arrangement, corporate restructurings, shareholder arrangements and agreements, joint ventures, broad-based black economic empowerment (B-BBEE) transactions and due diligence investigations, as well as general corporate and commercial law.

In addition, he advises on regulatory aspects, such as the listings requirements of the Johannesburg Stock Exchange (JSE), the Companies Act and the BEE Codes. In this regard, he interacts regularly with regulators such as the JSE, the Takeover Regulation Panel, the BEE Commission and the South African Reserve Bank (SARB).

Witness is recognised as a leading lawyer by prestigious international ranking agency Best Lawyers, and he often leads seminars on Company Law, in particular on directors' duties and liabilities, in the context of the changing phase of commerce and the rise of shareholder activism.

QUALIFICATIONS

- B.Iuris (University of the North)
- LLB (University of the North)
- LLM (University of the Witwatersrand)

THE FIRM PLAYS A KEY ROLE IN MARKET-LEADING TRANSACTIONS ACROSS VARIOUS INDUSTRIES.

CHAMBERS GLOBAL

FREQUENTLY SOUGHT OUT FOR ITS SIGNIFICANT EXPERTISE HANDLING MULTINATIONAL AND CROSS-BORDER MATTERS ON BEHALF OF MARKET-LEADING CLIENTS .

CHAMBERS GLOBAL

# MOHAMED SAJID DARSOT

EXECUTIVE | CORPORATE COMMERCIAL
mdarsot@ENSafrica.com

Aslam Moosajee is an admitted attorney in South Africa. He has over 25 years' experience and specialises in commercial and financial litigation, constitutional and administrative law, arbitrations and mediations.

He is an accredited mediator and has been involved in a number of significant disputes and precedent-setting cases over the years.

In addition, he advises corporate clients across a wide range of industries regarding their interactions with their auditors and regarding whether reportable irregularities have occurred.

Aslam has acted as a Judge of the High Court of South Africa and is a Small Claims Court Commissioner. He previously headed up a large dispute resolution team at an international law firm.

He is recognised as a leading lawyer by prestigious international rankings agencies, including Chambers Global, Legal 500, Best Lawyers and Acritas Stars.

QUALIFICATIONS

- BCom (University of Durban-Westville)
- LLB (University of the Witwatersrand)
- Certificate in Competition Law (University of the Witwatersrand)
- Diploma in Insolvency Law (University of Johannesburg)
- Advanced Short Course in Business Rescue Practice (UNISA)
- Emerging Leaders in Law Firms Programme (Harvard Law School, USA

THE FIRM IS FREQUENTLY INVOLVED IN THE BIGGEST DEALS IN THE MARKET.

CHAMBERS GLOBAL

LARGE GROUP WITH A DEEP BENCH OF EXPERIENCED PRACTITIONERS AND AN EXCELLENT REPUTATION ... COMPREHENSIVE MULTI-JURISDICTIONAL CAPABILITIES.

CHAMBERS GLOBAL

# ASLAM MOOSAJEE

EXECUTIVE | DISPUTE RESOLUTION
amoosajee@ENSafrica.com

Mohamed Sajid Darsot is an Executive at ENS in the Corporate Commercial practice and specialises in mergers and acquisitions (including cross-border), private equity and B-BBEE transactions, as well as corporate restructures.

Mohamed is an expert in broad-based black economic empowerment (B-BBEE) advisory, structuring and implementing transactions across a wide variety of industries in accordance with the B-BBEE legislation.

Mohamed has acted for clients (including listed, unlisted and multinational firms) in a variety of sectors including the telecoms, mining, automotive, transport and logistics, fuels and energy, healthcare, and property development industries. Mohamed co-authored the South African Country Chapter on Corporate Governance in Getting the Deal Through - Corporate Governance (2011 and 2012 editions) and the South African country chapter on the first edition of the Private Equity Review (2012 edition).

He also co-authored the South African country chapter on Corporate M&A, Chambers Legal Practice Guides (2013 edition).

He is also a non-executive director of Melomed Hospital Holdings Limited, a Cape-based private hospital group.

QUALIFICATIONS

- BSocSc (University of Cape Town)
- LLB (University of the Western Cape)
- LLM (University of Cape Town)
- International Capital Markets Qualification (South African Institute of Financial Markets)
- Admitted as an attorney of the High Court of South Africa

ENS IS EXPERIENCED WORKING WITH INTERNATIONAL CLIENTS AND LAW FIRMS, WITH STRENGTHS ACROSS AFRICA.

CHAMBERS GLOBAL

ENS CONTINUES TO BOLSTER ITS BENCH WITH LITIGATORS ADEPT IN A RANGE OF PRACTICE AREAS.

CHAMBERS GLOBAL

Steven Powell is an admitted advocate in South Africa with over 30 years' experience in investigating and prosecuting white collar crime.

He has experience in advising corporate clients on audit and accounting related issues. In this regard, he has conducted a multitude of forensic fact-finding investigations into regulatory compliance matters, including identifying potential reportable irregularity concerns.

He is particularly adept at establishing the facts of matters because of his strong interviewing and evidence gathering skills, and through the use of eDiscovery and electronic tools to facilitate email and document reviews. When assessing accounting and books and records concerns, he works closely with the firm's dispute resolution, employment and intelligENS teams.

Steven is a former specialist prosecutor and heads up the Forensics practice at ENSafrica. He is regarded as a leading anti-corruption and regulatory compliance expert and is recognised as a leading lawyer by prestigious international ranking agency Chambers Global.

He regularly authors articles on legal topics for a range of publications and is a frequent speaker on white collar crime and regulatory compliance at events, conferences and universities.

QUALIFICATIONS

- BProc (University of Cape Town)
- LLB (University of Cape Town)
  QUALIFICATIONS
- B.Iuris (University of the North)
- LLB (University of the North)
- LLM (University of the Witwatersrand)

## STEVEN POWELL

HEAD OF FORENSICS
spowell@ENSafrica.com


HIGHLY REGARDED FOR ITS ABILITY TO HANDLE SIGNIFICANT FORENSIC INVESTIGATIONS, WITH PARTICULAR PROFICIENCY IN COMMERCIAL CRIME INVESTIGATIONS AND ANTI-CORRUPTION CONCERNS.

CHAMBERS GLOBAL

IT MAINTAINS A STRONG TRACK RECORD FOR ITS WORK ON BEHALF OF EMINENT DOMESTIC AND INTERNATIONAL CLIENTS, WITH LONG-STANDING EXPERIENCE ASSISTING FINANCIAL SERVICES PLAYERS AND GOVERNMENT ENTITIES.

CHAMBERS GLOBAL

# GEORGE VAN NIEKERK

HEAD OF DISPUTE RESOLUTION
gvanniekerk@ENSafrica.com

George van Niekerk is an admitted attorney in South Africa. He has over 30 years' experience, with expertise in dealing with regulatory issues at the Financial Services Conduct Authority (FSCA) and addressing reportable irregularities with auditors and the Independent Regulatory Board for Auditors (IRBA).

He represents clients in regard to exchange control issues with the South African Reserve Bank, as well as the recovery of debt due by Government and parastatals, unlawful competition, and breaches of intellectual property. In addition, he is experienced in insurance law, anti-corruption measures, and pursuing and defending criminal prosecutions in instances of significant white collar crime.

George heads up the Dispute Resolution practice at ENSafrica. He is the Chairman of the Contingency Fees Committee of the Law Society of South Africa and is a Councillor and Management Committee member of the Western Cape Legal Practice Council.

He previously served as Councillor and Vice-President of the Cape Law Society, Commissioner of the Small Claims Court, a member of the Board of Control of the Attorneys' Fidelity Fund, and Chairman of the committee with oversight of the overall spending of both the Law Society of South Africa and the Legal Practitioners' Fidelity Fund (previously known as the Attorneys' Fidelity Fund).

He is recognised as a leading lawyer by prestigious international ranking agencies, including Legal 500, Best Lawyers and Who's Who Legal.

QUALIFICATIONS

- BA (University of Stellenbosch)
- LLB (University of Stellenbosch)

GOING BEYOND THE CALL OF DUTY TO ENSURE THE BEST POSSIBLE OUTCOME FOR THEIR CLIENTS.

CHAMBERS GLOBAL

SERIOUS ATTENTION TO DETAIL AND ABLE TO PRESENT COMPLEX LEGAL ISSUES TO CLIENTS IN A DIGESTIBLE FORMAT .

LEGAL 500

# NAA'ILAH ABADER

EXECUTIVE | EMPLOYMENT
nabader@ENSafrica.com

Naa'ilah Abader is an admitted attorney in South Africa. She has more than 8 years' experience and has advised public and private clients in a number of African jurisdictions, including Angola, Botswana, Djibouti, DRC, Egypt, Ghana, Kenya, Lesotho, Mozambique, Namibia, Nigeria, Rwanda, South Africa, South Sudan, Tanzania, Uganda, Zambia and Zimbabwe.

Naa'ilah has advised clients in a variety of industries, including finance, farming, manufacturing, aviation, telecommunications, media, software, security, retail, technology, and pharmaceutical as well as regulatory bodies such as the Independent Regulatory Board for Auditors ("IRBA") and the South African Institute of Chartered Accountants ("SAICA").

Naa'ilah's experience includes assisting clients with employment corporate advisory and litigious matters.

- Naa'ilah's specific experience within the audit and accounting practice includes the following:
- she has been extensively involved in a number of prosecutions (including high-profile prosecutions) for the IRBA and SAICA in relation to professional misconduct cases;
- she advises clients and regulatory bodies on related aspects of administrative, and constitutional law as well as requests for access to information;
- she advises and has provided training to clients on IRBA investigation and disciplinary matters;
- she advises clients on Reportable Irregularities, NOCLAR obligations and the legal interpretation of auditing and accounting standards; and
- she assists and advises client on drafting and reporting complaints to the IRBA and SAICA.

QUALIFICATIONS

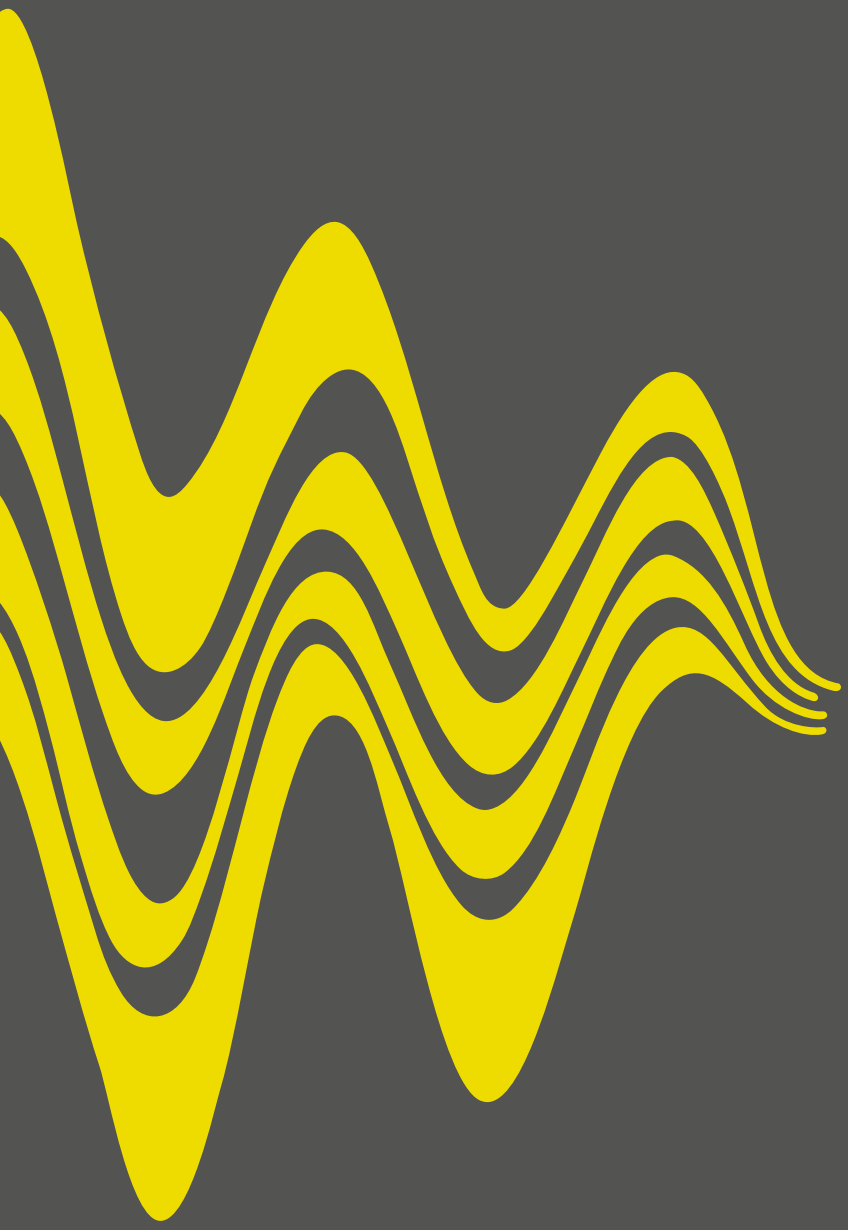
- LLB (cum laude) (University of the Witwatersrand)

ENS GOES THE EXTRA MILE TO MEET ITS CLIENTS' NEEDS.

CHAMBERS GLOBAL

ENS OFFERS A VERY HIGH QUALITY OF ADVICE AND STRATEGIC THINKING ON COMPLEX AND SOPHISTICATED MATTERS.

CHAMBERS GLOBAL



WIDELY PRAISED AS THE PRE-EMINENT FIRM IN THE MARKET.

CHAMBERS GLOBAL