



STEFANUS GUSTAVUS SMITH (FANIE)

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Hermanus

DATE OF BIRTH: 04 OCTOBER 1954 STATUS: MARRIED

ID 541004 5098 080 NATIONALITY: SOUTH AFRICAN

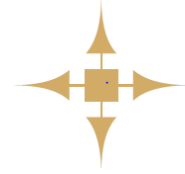
**CONTACT DETAILS – 012 3799802 (Office); 086 504 8490 (Fax) and
0825548892 (Cell) sg@sgskie.co.za**

Qualifications

- Matriculated in Pietermaritzburg Kwa Zulu Natal in 1972.
- Obtained his B.Com. (Accounting) degree at University of Pretoria in 1975 and his B. Com. (Accounting) Honors in 1976.
- He completed his Certificate in Theory in Accounting in 1978 at University of Pretoria.
- Qualified as Chartered Accountant and Auditor in 1981.
- Post Graduated Diploma in Forensic Investigations and Accounting (UP)

REGISTERED BODIES

- **CHARTERED ACCOUNTANTS (S.A.) – REGISTERED WITH SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS (SAICA 1981). No. 00233645**
- **REGISTERED AUDITOR – REGISTERED WITH INDEPENDENT REGULATORY BOARD FOR AUDITORS (IRBA) (Previous - Public Accountant and Auditors Board - 1981) No. 612480.**
- **CERTIFIED FRAUD EXAMINERS - CFE**



EXPERIENCE

- **PRACTISCE SINCE 1981 AS CA (SA) AND EXTERNAL AUDITOR AT SG SMITH & CO. IN PRETORIA. Practice No. 923605.**
- **OWL FORENSIC ACCOUNTING AND INVESTIGATION SERVICES (PTY) LTD – Director of this BEE Company performing forensic investigations and services.**
- **SG AUDITORS INC – Registered Auditors with IRBA (932255-0000) SAICA (233645) - Managing Director**
- **Specialize in Fraud and Risk Analyzes with special emphasis on detecting and preventing of fraud and implementing structures of whistle blowing and controls.**
- **Investigated and reported on numerous government departments:**
 - ✓ MEC Limpopo – Department of Education – Senoka matter.
 - ✓ MEC Gauteng – Department of Education - Seetsa matter.
 - ✓ DTI – State Attorney’s Office – Frey’s Food Brands matter
 - ✓ SARS – State Attorney’s Office – Tayob matter.
- **FORENSIC INVESTIGATIONS, ACCOUNTING AND AUDITING.**
 - ✓ New Age Beverages Ltd. (Pepsi). – Appointment by Pepsi USA and thereafter for joint liquidators on (a) Theft and fraud of cash resources.(b) Theft of products.
 - ✓ Burhose (South Africa) – Appointment by SARA LEE Corporation (Chicargo) to investigate an affiliated company in RSA for possible fraud and mismanagement.
 - ✓ SARS AND STATE ATTORNEY (2000) – Investigation into fraud, mismanagement, alienation of assets, exchange control contraventions, custom and excise fraud by various companies, in liquidation, in RSA, UK and Channel Islands.
 - ✓ SOUTH AFRICAN RESERVE BANK (2000-2008) Appointment as Inspectors in terms of the Banks Act, Mutual Bank, Financial Institutions Inspection Act, in respect of GOAL MARKETING PLAN, SURE MONEY, PRO START INVESTMENTS (PTY) LTD, M.E. HUMPEL, FINANCE ROOM GAUTENG CC, STEYN-HEINZEL (PTY) LTD AND OTHER ENTITIES.
 - ✓ SOUTH AFRICAN MAIZE BOARD vs RAINBOW CHICKENS AND OTHER (2001 - 2006) – Investigations and Professional witness in numerous court cases to retrieve outstanding maize levies.
 - ✓ McDONALDS – Investigation of Fraud and theft over period of 5 years. Perpetrator convicted and 12 year jail sentence imposed. Ongoing investigation by Scorpions/Hawks/Asset Forfeit Unit - iro money laundering/ racketeering.
 - ✓ National Department of Tourism and 2 others vs Black Magic Communications CC (2013) – Investigate tender fraud.
 - ✓ The Mamphoku Makboba Community Trust (2016) – Investigate Notarial Lease protocol with Paradise Road Investment 155 CC
 - ✓ Royal Ceramics Distribution (Pty) Ltd vs Royal Industrial (Pty) Ltd and 2 others. – Investigate RI and RC exclusive sale agreements and verify R1000M turnover. (2018)



OVERSEAS

- ✓ Hydroseal Australia (PVT) LTD Perth Australia - Investigation of mismanagement and possible fraud
- ✓ THAMES WATER LTD (UK) – Investigation into loss of profit claims in UK conducted by our UK based company S.G. SMITH FORENSIC ACCOUNTING UK LTD
- ✓ INLAND REVENUE/SARS (2008-2009) – Investigation in respect of tax evasion and fraudulent transactions in UK and Channel Islands.
- ✓ Department of trade and Industry – Frey's Food Brands vs Department of Trade and Industry.

CURRENT INVESTIGATIONS

- **Kevin James Jenkins vs James Phillip Davison and Squirrel Trust Administrators (Pty) Ltd Case number 47321/2017 – Appointed by Court Order dated 17 August 2017 on reference of SAICA. Investigate 45 Trust administrated by Squirrel Trust Administrators (Pty) Ltd to value of R450M to R500M. (2018 -)**
- **INGWENYAMA SIMHULU TRUST IT 6333/04 (T)**

Appointment as only Interim Trustee by High Court on Ingwenyama Simhulu Trust, on 18 May 2018 (Case 9770/09), to forensic investigate and report on trust administration and financial records. Trust have 6000 beneficiaries, assets of R300M and turnover of R15-20M per year.

I have investigated and managed Trust, up to date, and rendered Forensic Reports to High Court and contributed to permanent removal of previous Trustees due to possible theft, fraud and misappropriation of Trust assets.

I was reappointment as Trustee by Court Order dated 5 April 2019 and is current acting as trustee with to other persons. Fraud, theft and misappropriation of assets (2018 -)

PROFESSIONAL WITNESS

I has acted as Professional Witness in numerous cases including for the Maize Board VS J Jackson and the Maize Board VS TA Hart, which was held to be a necessary witness in two judgments in the Supreme Court of Appeal. (Maize Board VS J. Jackson [2003(6) SA 592 SCA] and the Maize Board vs T.A Hart)