



ICB

ACCREDITED BUSINESS
QUALIFICATIONS

EXAMINATION POLICY 2017

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1. ABOUT THE INSTITUTE OF CERTIFIED BOOKKEEPERS

The Institute of Certified Bookkeepers (ICB) has been around since 1931. Which means you can trust that we know what's what in this industry. For 87 years we have been improving and maintaining the quality of Bookkeeping, Accounting, Office Administration and Financial Management training and qualifications in southern Africa. We have also built up the credibility and reputation of these fields.

- You can study ICB courses at over 500 training sites in southern Africa.
- We assess over 45,000 student exams every year.

The ICB is a Quality Assurance Partner (QAP) of the Quality Council for Trades & Occupations (QCTO). We are not a training provider – we are an examining and certification body for several of Fasset's business qualifications.

STUDY PROGRAMMES

The ICB offers the following five programmes of study:

PROGRAMME	QUALIFICATIONS
Financial Accounting Programme	<ul style="list-style-type: none">• National Certificate: Bookkeeping, NQF Level 3• Further Education and Training Certificate: Bookkeeping, NQF Level 4• National Diploma: Technical Financial Accounting, NQF Level 5• National Diploma: Financial Accounting, NQF Level 6
Public Sector Accounting Programme	<ul style="list-style-type: none">• National Certificate: Public Sector Accounting, NQF Level 4• Diploma: Public Sector Accounting, NQF Level 5
Business Management Programme	<ul style="list-style-type: none">• National Certificate: Small Business Financial Management NQF Level 4• Higher Certificate: Office Administration NQF Level 5• National Diploma: Financial Accounting NQL Level 6
Entrepreneurship Programme	<ul style="list-style-type: none">• National Certificate: Small Business Financial Management NQF Level 4• Higher Certificate: Office Administration NQF Level 5• National Diploma: Financial Accounting NQL Level 6
Office Administration Programme	<ul style="list-style-type: none">• Certificate: Office Administration, NQF Level 5• Higher Certificate: Office Administration, NQF Level 5• Diploma: Office Administration, NQF Level 6

If you are looking for more information about our five programmes, please see our Prospectus or visit our website - www.icb.org.za.

2. HOW ICB EXAMINATION WORKS

When you register to study an ICB course, you'll also need to register to be examined for it. This is so that we can determine at the end of it whether you know and understand the course material well enough to pass.

2.1. PORTFOLIOS OF EVIDENCE

The ICB uses Portfolios of Evidence (PoE) to conduct student exams. During your course, you will add things like exercises and assignments to your PoE. When you go to write your final exam you'll put your question and answer paper into your full PoE and hand everything in. All this evidence in your PoE is examined by an ICB registered assessor, who uses it to decide whether you are competent in that particular subject.

Your PoE will contain the items below, which contribute towards your final result:

Formative Assignment 1	Assignment	30% (no minimum to pass)
Formative Assignment 2	Assignment	
Formative Assignment 3	Assignment	
ICB Test 1	Test	
ICB Test 2	Test	
Final exam	Final exam	70% (50% minimum to pass)
TOTAL:		100% (60% minimum to pass)

The work you do during your course counts for 30% of your overall course mark. Your final exam counts for 70% of the total. You need to get an overall mark of 60% or higher to pass – and you must get at least 50% for your final exam (i.e. the final exam has a sub-minimum 50% pass mark requirement).

You must complete all the ICB Assignments and Tests before your final exam date and make sure you have inserted them into your PoE. Final exams are written on specific dates set by the ICB. To find out what the exam dates are for this year, see the ICB's current prospectus, or visit our website.

Your PoE is personalised according to what subjects you are registered for. It will contain:

- **Portfolio Administration Guide:** This includes guidelines for completing your PoE as well as forms and checklists.
- **Assignment Question Papers Book:** This contains the questions for Assignments 1, 2 and 3.
- **Assignment Answer Book:** An empty book which you'll fill with your answers to Assignments 1, 2 and 3.
- **Test Answer Book:** An empty book which you'll fill with your answers to Tests 1 and 2.
- **Test Question Papers and Answer Books:** If you are studying via distance learning, the Question Papers and Answer Books for ICB Tests 1 and 2 will be included in your PoE. If you're a classroom-based student, we'll send them to your college and they'll give them to you in controlled class test environment similar to the exam environment.
- **Final Exam Question Papers and Answer Books:** At your final exam, you will be given your final exam question paper, along with an answer book. These must be added to your PoE at the end of the exam.

IMPORTANT: You need to make 100% sure that everything is included in your PoE before you submit it. Check and then double check it! Make a copy of everything (except the final exam paper) and keep the copy somewhere safe for your records. We cannot accept any additional materials for marking after you've handed it in.

2.2. EXAMS

See section 2.1. above for the breakdown of mark allocations across ICB Assignments, Tests and final exams, and for minimum pass marks.

Each ICB programme is designed to have specific outcomes. These outcomes are things that you will be able to do and understand as a result of your studies. Explanations of these will be included in your PoE – or you can also find them in the document “Curriculum statements” on our website.

Each outcome requires a certain amount of time for you to achieve it. These hours are represented by credits. As defined by the South African Qualifications Authority (SAQA), 1 credit equals 10 notional hours. Notional learning hours are considered to be the time taken by the average student to achieve the specified learning outcomes.

The number of credits required per qualification as general examples from SAQA are:

- National Certificate: 120 credits
- Further Education and Training Certificate: 120 credits
- Diploma: 240 credits

All subjects must be marked by registered assessors. The ICB manages this and makes sure that qualified, FASSET-registered assessors set, mark and moderate your work. This ensures consistency and high standards.

Every year, we make sure that our course content is updated. This guarantees that what you study is up to date and relevant – and that you learn about the latest in legislation, tax and the industry.

Updated subjects are examined from April every year. It's important that if you have to re-take an exam, that you are aware of any changes to that subject's content.

Note: The Business Literacy subject is examined at NQF levels 3, 4 or 5, depending on which qualification it is part of. In the final Business Literacy exam, each question will have elements of NQF levels 3, 4 and 5.

2.3. EXAM VENUES

Final exams are held at approved exam centres. Exam venues are arranged by the ICB. Before you attend your exam, please make sure you have read and understood this policy. We provide question papers to the person responsible for conducting the exam.

2.4. REGISTERING FOR EXAMS

When you start studying an ICB programme for the first time, you need to register with us. Fill in the ICB Student Details Form, pay your annual registration fee and we'll put all your details onto our system. Or register via our Student Portal (see www.icb.org.za). You'll also need to choose your subjects and once you have, you need to submit an Exam Entry Form with proof of payment. This means that you are registered for exams in the subjects you've chosen – in other words, you've

signed up for the tests and exams! If you want to change these dates later, **you have one chance to postpone the exam to the next exam sitting/date only**. There will be a cost involved.

Exams take place on fixed dates during the year and you must get your application in before the closing date for each. Please check our Prospectus and/or website for the deadlines for exam registration.

If you do not get your registration in on time, your exam will be carried forward to the next exam date.

If you are studying via distance learning or self-study, you must send your Exam Entry Forms with proof of payment directly to the ICB or enter via the online Student Portal.

If you are doing classroom-based studies, you will register via your college.

Ask your student advisor what you need to do. Email us if you are still uncertain. If you don't fill in a date next to the subjects you tick on your Exam Entry Form, the ICB will enter you for the first available exam date.

Please check that you have filled in your forms correctly, and if you are a distance learning student, that you have given the exam venue and have paid the correct exam fees. If your form is incomplete or your payment is incorrect, your exam application will not be accepted.

Once the ICB has received and processed your Exam Entry Forms, you will be sent your Portfolio of Evidence. You'll get this straight from us if you're a distance or independent/private student – otherwise your college will give it to you. If you haven't registered for an exam, you won't be sent a PoE and will not be allowed to write any final exams. Please make sure that your Exam Entry Forms are sent in as early as possible because it takes around 3-4 weeks from submitting your forms and proof of payment to receiving your PoE. Getting your forms in early also means you have more time to do all the work required for your PoE, before your final exam!

It is **YOUR** responsibility to make sure you have a PoE, and that it's the correct one for your programme. Ask your college or contact the ICB if you've not received any correspondence within 3-4 weeks of entering and paying for an ICB exam, or if any details on the PoE are incorrect.

2.5. ICB ASSIGNMENTS

The three assignments which make up the formative mark in your PoE are important. They've been designed to prepare you for the tests and your final exam.

These assignments are to be completed under uncontrolled conditions – in other words, you can do them in your own time, when and however you want to. They must be completed in the Assignment Answer Books you've been given, and added to your PoE before your final exam. If you don't include them, they can't be counted towards your final mark, and might result in you being declared 'Not yet competent' (failing the subject).

2.6. ICB TESTS

You must complete two tests as part of your overall assessment. There is no minimum mark you need to get for them, but they do count towards your final mark.

If you are doing classroom-based study, you will write these tests under controlled conditions at your college. In this case, the ICB will provide your college with the test question papers and answer books. We provide a marking memorandum to your college, which they use to mark your completed answer books (this is not given to students!).

Distance learning and independent/private students will receive their ICB Test Question Papers and Answer Books in their PoE, and must complete them during the course of their studies. ICB assessors will mark them with the final exam.

Your ICB Test Answer Books **MUST** be included in your PoE when you hand it in at your final exam, so hang on to them and keep them safe! If you do not include them, you will be given a zero mark for them. You can't re-sit these tests.

2.7. FINAL EXAMS

At the end of your programme or subject is your final exam. The ICB publishes timetables for these in our annual Prospectus and on our website.

- Timetable A is for classroom-based students who are studying any of our five programmes.
- Timetable B is for distance learning and independent/private students who are studying any of our five programmes.

On the day of your exam, you'll need to sign the ICB attendance register. Once you've finished your exam, you must add your question paper and answer book to your Portfolio of Evidence and hand it all in to your invigilator. Your invigilator will sign that they have received it, alongside your signature. **Remember to make a copy of your entire PoE including your ICB Assignments and Tests, before you write the final exam, for your records.**

The assessor will then arrange to send all the Portfolios of Evidence to the ICB offices in Cape Town on the first working day after the final exams. Our Exam Administrator records all incoming Portfolios of Evidence on our database and then forwards these to our registered assessors for marking.

The ICB is not responsible for any late scripts. If we don't receive them on time, they may not be marked and you might be recorded as not having written the exam.

If we don't receive your exam book(s) or PoE, you'll be marked absent for the exam, even though there may be a signature on the attendance register.

If anything doesn't match up between the documents we receive and the attendance register, we will investigate and have the right to reject any submission and record a student as being absent for the exam.

2.8. MARKING AND RESULTS

All ICB registered assessors are provided with marking memorandums, marking strategies, rubrics and descriptions of competencies. These help them examine your PoE and all its contents accurately. When the assessor has finished marking your PoE, they will decide whether you are 'Competent' (you've passed) or 'Not yet competent' (you haven't passed).

The ICB releases results on fixed dates during the year and your results will be released on the next 'results release date' after your final exam. Please see our website or Prospectus for these. Results are released if fees are up to date and provided that we received all the completed Portfolios of Evidence on time.

If you're doing classroom-based study, we'll send your results to your college who will release them. (They'll get these if they've followed all the ICB's policies and procedures properly, and if their account with us is not in arrears.) If you're a distance learning student or private student, we'll send you your results directly and you may also get them from the Student Portal.

Students will receive an individual letter showing their own exam results. If you're doing classroom-based studies at a college, your college will give you this. Distance learning and independent/private students will have these posted to them. ICB Programme Certificates will be available around 6-8 weeks after the Result Release Date. If you haven't received anything 8 weeks after your results release date, then please contact the ICB. Fasset qualification certificates will then follow.

According to SAQA rules, we will hold on to your PoE for a period of time in case your results need to be verified by them. Portfolios of Evidence are held by the ICB for a period of 5 years and are not returned to the student or provider. Past question papers may not be used by providers or students

for practice purposes as these remain the property of the ICB, in order to keep our exams credible.

2.9. MODERATION OF PORTFOLIOS OF EVIDENCE

The ICB has very strict quality assurance practices to make sure that the exam process is in line with best practices. All results are checked very carefully before they are released, and a minimum of 10% of Portfolios of Evidence are sent for moderation. This means that external assessors check that they have been marked fairly and consistently.

3. CONDUCT AT THE ICB EXAMS

3.1. Invigilators are appointed by either by the ICB (at external Exam Centres) or by a college (if it is an accredited centre).

Invigilators are there to make sure that the exams are run properly and according to ICB standards. Their decisions on any matters at the exam are final.

3.2. If you are writing an exam, make sure you arrive 15 minutes prior to the start of the exam, so that you are prepared and calm when the exam begins. Students who arrive at the Exam Centre up to 30 min after the start of a paper may be permitted to write – but must give a reason for their lateness. This plus your candidate number and time of arrival will be reported to the Academic Board (AB). If you arrive late, you will not be given extra time – but your performance and the reason for your lateness will be considered by the Academic Board when reviewing your results.

If you cannot provide a good reason for being late, or we suspect you tried to get an advantage over other students, the Academic Board has the right to give you a zero mark for your exam result. If you arrive over 30 min after the start of a paper, you will not be allowed to write the exam. If extreme lateness has been caused by exceptional reasons outside your control, you can appeal to the invigilator in charge, who can decide whether to admit you or not.

3.3. The ICB invigilator will ask students to provide proof of identity.

3.4. You may use basic or scientific pocket calculators (not financial) in the exam as long as:

- You use them in a way that does not disturb other students
- They don't need mains power supply
- They are not used to display information or run programmes that were stored on them before the exam.

3.5. You may not take any book, manual, paper or manuscript into the exam, except those which are approved by the ICB and are listed in the Examiner's Instructions for that exam. Any unauthorised material will be collected by the invigilator who may keep it in case the ICB needs to see it.

3.6. You may not pass any information, book, paper or other material to any other student during the exam, unless the invigilator tells you to.

3.7. If you leave an exam hall without permission after the exam has started, you will not be allowed to return. If you leave and don't intend to come back, you must hand your question paper, answers and Portfolios of Evidence in to the invigilator in charge. Nobody may leave during the first 30 minutes, except under exceptional circumstances and then only with permission from the invigilator. At the end of an exam, you must stay in your seat until the invigilator says you can go.

3.8. The invigilator in charge must let the ICB know about any exam irregularities or misconduct. While expelling a student from an exam is always a last resort, the invigilator has the power to stop the exam of anyone who behaves improperly.

3.9. Invigilators must not have a teaching/facilitating or similar role with the students sitting the exam. They must be independent and cannot be the students' tutor.

- 3.10. If we suspect you have been involved in any misconduct during an exam, we will refer your case to the Academic Board. We can also withhold your results until the investigation is finished.
- 3.11. At the exam you will be given a question paper and answer book(s). Listen carefully to the invigilator's instructions and make sure you answer the questions in the correct answer book.
- 3.12. Any written answers must be in black pen, but you can use pencils for flow charts, diagrams and graphs.
- 3.13. Please include your calculations and workings in your written answers. Use a separate piece of paper if you need to, making it clear what question the rough workings are for, and attach it to your answer book.
- 3.14. When the invigilator says the exam is over, you must stop writing immediately and put down your pens/pencils. Anyone who continues to write will be reported to the Academic Board for misconduct. You will have a few minutes to put your answer books together. It's your responsibility to make sure that all your question papers and answer books are added to your PoE.
- 3.15. The invigilator will collect Portfolios of Evidence in alphabetical order. When all have been collected, students may leave. If you don't want to submit an answer book, you have to write 'No answer submitted' on the front of the answer book and hand it in with the rest of your PoE (include any rough work, although this will not be marked).
- 3.16. All question and answer books are the property of the ICB and will not be returned to you. You agree to this as part of your exam application.
- 3.17. You may not take the question paper or any other materials away from the exam venue.
- 3.18. If your invigilator suspects you of cheating or copying in an exam, they will mark on your paper where they think this occurred. They will also write a detailed report about the suspected offence and add this to your PoE. If the invigilator is satisfied that you have stopped copying/cheating, they may give you permission to continue with your exam. The Academic Board will review the invigilator's report and decide whether or not to assess your PoE.

4. ICB STUDENT DISCIPLINARY PROCEDURES

As an ICB student, you are bound by the Institute's rules and disciplinary procedures. Matters like misconduct at exams and providing untrue information when you register or apply for exemptions are also covered by these rules.

The way the ICB's disciplinary procedures work is set out in the Institute's by-laws. The parts that are relevant to students are summarised below.

Once the Disciplinary Committee has found a complaint to be valid, it will then decide what action to take. This action depends on what and how severe the matter is, and any other relevant facts. Actions may include giving the student a warning, reprimanding them or dismissing them from the ICB. This may be done publicly or privately, as the ICB sees fit.

If the Disciplinary Committee feels that none of the above is appropriate, it can order that no further action needs to be taken on the complaint.

The ICB has the right to withhold any student's exam results until a disciplinary case has been concluded. If the student is declared unfit to continue as a registered student, exam results will not be released.

The Disciplinary Committee's decisions are sent to the student's last known address by registered post.

The Disciplinary or Appeals Committees may ask the student to pay up to R 5,000 as fines or to cover ICB costs. Any payments must be made within 21 days of the date of notification, unless the student appeals this. If this happens, no costs are paid until the appeal is concluded. No appeal may be made about costs alone.

The Disciplinary or Appeals Committees can decide whether or not to publish the name of a student.

5. POSTPONEMENTS, CANCELLATIONS AND ABSENTEEISM

Once you have registered for a final exam you cannot cancel your entry. You can however postpone your exam date to the following exam date for these reasons:

5.1. VOLUNTARY POSTPONEMENT

If you are unable to write on the date you registered for your final exam, you can submit the Exam Entry form (postponement selected), and pay the postponement fee.

The ICB must receive your form and payment by the dates stipulated on the timetable. If approved, we will automatically assign your exam to the next exam date on our exam timetable.

You can only postpone your final exam **ONCE to the next exam date** for each subject, after which you must enter for a new PoE and pay the fee for a first time entry again.

5.2. ABSENTEEISM AND MEDICAL POSTPONEMENT

If you are unable to sit your final exam for your own medical reasons i.e. your own illness or injury, you can send a doctor's certificate (relating to the date of your final exam) and a request for medical postponement to the ICB. You must tell us which final exam you were supposed to write and when. We must receive this no later than **TWO WEEKS** after your original final exam date.

Medical postponements are given at the discretion of the ICB.

- We do not charge any fees for medical postponements. If your postponement is granted, you will automatically be allocated to the next exam date.

If you are absent for a final exam, did not postpone it/postpone it in time, and don't have a medical reason, you will forfeit the fee and the opportunity to write. You will be marked as 'Absent.' Should you wish to write at a later stage, you will have to enter for a new PoE and pay the fee for a first time entry again.

6. GRIEVANCES AND REVIEWS OF MARKS

Within **ONE MONTH** of your results being released, you can apply to have your exam reviewed via a re-mark if you wish i.e. if you have any query or grievance about the outcome.

- The re-mark is the only way to query an outcome with the ICB.
- To apply you must submit the ICB's Application for Re-mark of Exam, pay the "Exam re-mark & examiner's report" fee and await the outcome which can take up to 28 days.

Please note that applications after the one month period is up will not be considered. Unless your re-mark application is accepted, the ICB will not discuss the matter further.

If your Application for Re-mark is received on time, an examiner and moderator will review your entire Portfolio of Evidence and will send you a detailed Re-mark Report. This will assist you by showing how you did in each section. The moderator's decision is final and following it, the matter is closed (the ICB will not have any further discussions with you, your provider, facilitators, etc.).

7. SUPPLEMENTARY EXAMS (EXAM RE-WRITES)

You can re-write an exam (supplementary exam) **once** if your result was 'Not yet competent' because:

- You did not achieve the 50% minimum grade for your final exam

- You did not achieve the overall sub-minimum of 60%.

To apply for an exam re-write, you must re-enter the exam, pay the Exam Re-write fee and re-write the subject – all within 12 months of your original final exam date.

We strongly recommend that you write your supplementary exam as soon as you can as the course content changes annually. It is always your responsibility to make sure you know about any new content for a particular subject.

As with the regular final exams, you must sign the attendance register at your supplementary exam. If you obtain 60% or more for your supplementary exam, you will be 'Competent'.

If you do not pass your exam re-write, you cannot re-write the exam again. Instead you have to redo the subject and complete a new Portfolio of Evidence. This applies to all exams except Research Theory and Practice. With this course, if you are still 'Not yet competent' after your exam re-write, you need to complete a new dissertation (there is no PoE for this course).

8. EXAM UPDATE POLICY

On 1 April every year, the ICB updates its Assignments, Tests, Exams and Portfolios of Evidence. This is to keep our qualifications in line with legal, industry and tax changes.

From April 2017, exams will be based on the 2017 curriculum and 2017 Portfolios of Evidence are available from November 2016 (for students who have registered for exams after 1 April 2017).

The date that you send in your application does not matter – it's the date of the exam that's important. So if you register at any time for an exam that takes place on or after 1 April 2017 you will be examined on the 2017 curriculum. You will also receive a 2017 PoE. But if you register for an exam that is scheduled on or before 31 March 2017, you'll be examined on the 2016 curriculum and will get a 2016 PoE.

Here are some examples of how this could work for you:

Scenario	Date of PoE	Date of Textbook	Exam Date	Curriculum Year Examined in PoE	Curriculum Year Examined in Final Exam
A	2016	2016	Feb/Mar 2017	2016	2016
B	2016	2016	April – Dec 2017	2016	2017
C	2017	2017	April – Dec 2017	2017	2017

Scenario A:

If you have a 2016 PoE and a 2016 textbook, and are writing your final exam in Feb/Mar 2017, there's no problem. The PoE is examined independently as a 2016 PoE, and the final exam is based on the 2016 curriculum.

Scenario B:

If you have a 2016 PoE and a 2016 textbook, and are writing your final exam in or after April 2017, there's no problem with the PoE. Your PoE will be examined independently as a 2016 PoE. But be aware of the curriculum changes for your final exam as it's based on the 2017 material.

Please refer to the 2017 ICB Curriculum Statements to make sure you know what is covered. These are available on our website.

Scenario C:

If you have a 2017 PoE and 2017 textbook, and are writing your final exam after 1 April 2017, everything is consistent with the 2017 Curriculum Statements.

9. RECOGNITION OF PRIOR LEARNING

If you have studied similar courses previously, or have relevant work experience, you can apply for exemptions (recognition of prior learning) from the ICB. If your application is approved, you will get credits for subjects within an ICB qualification, or even credit for a whole ICB qualification.

To apply for RPL you need to:

- 9.1. Read and sign the Guideline for Recognition of Prior Learning (refer to www.icb.org.za).
- 9.2. Fill in the Student Details form (tick the "Apply for Recognition of Prior Learning" block.) This is downloadable from the ICB website.
- 9.3. Pay the RPL administration fee to the ICB.
- 9.4. Post, fax or email the documents as indicated in the Guideline for Recognition of Prior Learning, to the ICB.

Once the ICB's Exemptions Review Board has reviewed your application, they will write to you with their decision. Expect this to take 4-6 weeks from receipt of all the required documents and proof of payment.

Feedback will be given per learning area (subject) and could be:

- Full Exemption granted
- Exemption not granted
- Conditional exemption granted

Refer to the Guideline for Recognition of Prior Learning for full details regarding the feedback.

10. STUDENT REGISTRATION

All students registering with the ICB must pay the Annual Student Registration Fee for each year they study with us. Registration forms (Student Details forms) are available on our website and must be submitted to the ICB with a copy of your ID document.

11. FEES AND PAYMENTS

In addition to the Annual Registration Fee mentioned above, when you register for an exam, you must also pay an exam fee for each subject to the ICB.

If you're studying full or part time at a college, they will pay these fees to us (they are probably included in your college fees). Distance learning students and independent/private students must pay ICB registration and exam fees to us directly.

Please note that registration and exam fees are not refundable. Fees may change without notice. Fees include VAT for South Africa and include bank charges for payments sent from outside South Africa.

12. CERTIFICATION

Because our qualifications are registered on the National Qualifications Framework (NQF), when students finish their studies, they are certified by FASSET, who is the sector's Education and Training Quality Assurer (ETQA).

We upload student details and results to the National Learner Records Database. FASSET has the right to verify ICB exam processes and if they do so, this can mean a delay in your final certification being confirmed.

Refer also to point 2.8. *Marking and Results* (above) regarding certificates.

13. CONTACT US

0861 000 ICB / 0861 000 422

Main number: +27 21 659 1300

Fax: 086 428 4926

Email: support@icb.org.za

Website: www.icb.org.za including a LiveChat facility

Facebook: www.facebook.com/icbsa

Physical address: (not for postal enquiries or submissions)

Birkdale House 2, River Park, River Lane, Mowbray 7700, Cape Town, South Africa

Postal address:

PO Box 2237, Cape Town, 8000, South Africa