

# SF8: Linda Employment Records (Bookkeeper)

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**Annexure Reference:** SF8

**Subject:** Linda Employment Records as Bookkeeper (Rynette's Sister)

**Relevance:** Demonstrates control structure and raises questions about two years of unallocated expenses

## Executive Summary

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This annexure documents the employment of Linda (Rynette Farrar's sister) as bookkeeper for RegimA companies. Linda's employment is significant because, despite being employed specifically to do the books, expenses remained unallocated for two years. This raises critical questions about the competence and actual role of Linda, and whether the unallocated expenses were deliberate rather than accidental. The employment of Rynette's sister in a key financial control position is part of the broader pattern of family members being placed in positions to extract value from trust and company assets.

## Key Evidence Required

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### Employment Documentation

**Employment Contract:** Complete employment contract for Linda, including:

- Start date of employment
- Job title and description
- Reporting relationships
- Compensation and benefits
- Duties and responsibilities
- Performance expectations

**Job Description:** Detailed job description for bookkeeper position, specifying:

- Bookkeeping duties (expense allocation, reconciliation, etc.)
- Accounting software responsibilities (Sage system)
- Financial reporting requirements
- Quality control and accuracy expectations

**Hiring Documentation:** Documentation of hiring process, including:

- Job posting or recruitment method
- Application materials
- Interview notes
- Reference checks
- Hiring decision and authorization
- Disclosure of family relationship with Rynette

## **Family Relationship Documentation**

**Proof of Relationship:** Documentation establishing Linda as Rynette's sister, including:

- Birth certificates or family records
- Witness statements
- Public records
- Acknowledgment by Rynette or Linda

**Conflict of Interest:** Analysis of whether family relationship was disclosed and whether it created conflict of interest in hiring and supervision.

## **Performance and Work Product**

**Work Product:** Examples of Linda's bookkeeping work, including:

- Expense allocations (or lack thereof)
- Journal entries
- Reconciliations

- Financial reports prepared
- Quality and accuracy of work

**Performance Reviews:** Any performance reviews, evaluations, or feedback regarding Linda's work:

- Competence assessments
- Accuracy and timeliness evaluations
- Issues or concerns raised
- Corrective actions taken (or not taken)

**Supervision:** Documentation of who supervised Linda and how her work was reviewed:

- Reporting structure
- Quality control processes
- Review and approval procedures
- Oversight by Bantjies (as accountant)

## Two Years of Unallocated Expenses Analysis

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### The Central Question

Linda was employed specifically to do the books, yet expenses remained unallocated for two years. This raises the question: **Why were expenses unallocated for two years if accountant (Bantjies) and bookkeeper (Linda) were performing their duties?**

### Possible Explanations

**Incompetence:** Linda lacked competence to perform bookkeeping duties, and Bantjies (as accountant) failed to supervise or correct the deficiencies.

**Deliberate Non-Allocation:** Expenses were deliberately left unallocated to conceal their nature, create confusion, or facilitate fraud.

**Bantjies' s Instructions:** Linda followed Bantjies' s instructions not to allocate expenses, as part of systematic concealment scheme.

**System Manipulation:** Rynette (controlling Sage system using pete@regima.com) prevented proper expense allocation despite Linda' s efforts.

## Evidence Pointing to Deliberate Scheme

Several factors suggest the unallocated expenses were deliberate rather than accidental:

**Bantjies as Accountant:** Bantjies, as professional accountant for all RegimA companies, should have immediately identified and corrected unallocated expenses. The fact that they remained unallocated for two years suggests Bantjies permitted or orchestrated it.

**Rynette' s Control:** Rynette controlled the Sage accounting system using pete@regima.com. She had ability to allocate expenses but chose not to.

**Timing of Dumping:** The two years of unallocated expenses were dumped into RegimA Worldwide on March 30, 2025, with a 12-hour deadline. This timing suggests deliberate information dump to create confusion and prevent analysis.

**SARS Audit Context:** The unallocated expenses were subject to SARS audit, and Rynette claimed Bantjies instructed her to make payments. This suggests Bantjies was directing financial operations and would have known about unallocated expenses.

**Concealment of Fraud:** The R5.4M Strategic Logistics stock adjustment and other fraudulent transactions may have been concealed within the unallocated expenses.

## Control Structure Analysis

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### Family Network in Financial Control

Linda' s employment as Rynette' s sister creates a family network in key financial control positions:

#### Rynette Farrar:

- Controlled accounting system (Sage) using pete@regima.com

- Controlled all bank accounts
- Controlled email systems
- Made all banking transactions daily

#### **Linda (Rynette' s Sister):**

- Employed as bookkeeper
- Responsible for expense allocation
- Worked under Rynette' s direction

#### **Adderory (Rynette' s Son):**

- Registered competing domain regimaskin.co.za
- Supplied stock (same type that disappeared from Strategic Logistics)
- Received diverted customers and revenue

**Pattern:** Rynette placed family members in positions to control financial systems and extract value from trust and company assets.

### **Bantjies' s Oversight**

Bantjies, as accountant and undisclosed trustee, had responsibility to oversee bookkeeping and ensure proper expense allocation:

**Professional Duty:** As professional accountant, Bantjies had duty to ensure accurate and timely bookkeeping.

**Trustee Duty:** As trustee (even if undisclosed), Bantjies had fiduciary duty to ensure proper financial management.

**Failure to Act:** Bantjies' s failure to correct two years of unallocated expenses demonstrates either gross incompetence or deliberate facilitation of concealment scheme.

**Conflict of Interest:** Bantjies' s R18.685M debt to the trust created incentive to conceal financial information and prevent discovery of fraud.

# Timeline of Unallocated Expenses

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## Two-Year Period (Approximately 2023-2025)

Expenses remained unallocated for two years while:

- Linda was employed as bookkeeper
- Bantjies was accountant
- Rynette controlled Sage accounting system
- SARS audit was pending or ongoing

## March 30, 2025: Expense Dumping

Two years of unallocated expenses dumped into RegimA Worldwide with 12-hour deadline:

- Daniel given insufficient time to analyze
- Deliberate information dump to create confusion
- Prevented proper investigation of expense nature

## June 6, 2025: Daniel Exposes Fraud

Daniel used the time between March 30 and June 6 to analyze expenses and expose Villa Via fraud to Bantjies:

- Analysis revealed 86% profit margin rent extraction
- Exposure triggered immediate retaliation
- Bantjies dismissed audit request 4 days later

## June 10, 2025: Audit Dismissed

Bantjies dismissed Daniel's audit request:

- Audit would have fully analyzed unallocated expenses
- Would have discovered concealed fraud
- Bantjies protected concealment scheme by blocking audit

## Connection to SARS Audit (SF4)

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The unallocated expenses were subject to SARS audit, and in the SARS audit email (SF4), Rynette claimed Bantjies instructed her to make substantial payments. This connection raises questions:

**Were Unallocated Expenses the Payments?** Were the two years of unallocated expenses the same “substantial payments” that Rynette claimed Bantjies instructed?

**Why Unallocated?** If Bantjies instructed the payments, why were they left unallocated for two years? This suggests the payments lacked legitimate business purpose or proper documentation.

**Linda’ s Role:** What was Linda’ s role in processing these payments? Did she follow Bantjies’ s or Rynette’ s instructions not to allocate them?

**SARS Investigation:** What did SARS conclude about the unallocated expenses? Were they accepted as legitimate business expenses or challenged?

## Legal Implications

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### Breach of Fiduciary Duty

Bantjies, as accountant and trustee, breached fiduciary duty by:

- Failing to ensure proper bookkeeping
- Permitting two years of unallocated expenses
- Failing to supervise Linda’ s work
- Using unallocated expenses to conceal fraud

### Professional Negligence

Bantjies, as professional accountant, may be liable for professional negligence in:

- Failing to maintain proper accounting records
- Failing to allocate expenses in timely manner

- Failing to supervise bookkeeper
- Permitting financial records to be manipulated

## **Nepotism and Conflict of Interest**

Employment of Rynette' s sister in key financial control position creates conflict of interest and raises questions about:

- Proper hiring procedures
- Qualifications for position
- Supervision and accountability
- Use of position to benefit family members

## **Fraud Facilitation**

If unallocated expenses were deliberately maintained to conceal fraud, Linda' s role in the scheme (whether knowing or unknowing) facilitated the fraud.

## **Cross-References**

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### **Related Annexures:**

- SF2: Sage screenshots - Rynette' s control of accounting system
- SF4: SARS audit email - Rynette claimed Bantjies instructed payments
- SF1: Bantjies debt documentation - Motive to conceal financial information
- SF3: Strategic Logistics stock adjustment - Possibly concealed in unallocated expenses

### **Related Narrative Sections:**

- Part II: The Network of Control - Rynette Farrar: The Administrator
- Part III: Section 5 - Two Years of Unallocated Expenses (AD 8.5)
- Part VII: Chapter 5 - The Fraud Exposure

### **Related Timeline Events:**



- March 30, 2025: Expense dumping with 12-hour deadline
- June 6, 2025: Daniel exposes fraud to Bantjies
- June 10, 2025: Bantjies dismisses audit request

## Notes for Legal Team

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This annexure demonstrates:

1. **Family network** in financial control positions (Rynette + Linda + Adderory)
2. **Deliberate concealment** suggested by two years of unallocated expenses
3. **Bantjies' s facilitation** through failure to supervise or correct
4. **Connection to SARS audit** and Bantjies' s payment instructions
5. **Pattern of control** enabling fraud and value extraction

Linda' s employment is significant not because of her individual culpability (which may be limited if she was following instructions), but because it demonstrates the family network that Rynette established in key financial control positions. The two years of unallocated expenses, despite Linda being employed as bookkeeper and Bantjies serving as accountant, suggests systematic concealment rather than mere incompetence.

### Action Items:

1. Obtain complete employment documentation for Linda
2. Obtain proof of family relationship between Linda and Rynette
3. Obtain job description and performance expectations for bookkeeper
4. Obtain examples of Linda' s work product (or lack thereof)
5. Obtain evidence of Bantjies' s supervision (or lack thereof)
6. Obtain timeline of when expenses should have been allocated vs. when they were
7. Obtain SARS audit documentation regarding unallocated expenses
8. Obtain witness statements from Linda about instructions received
9. Obtain evidence of disclosure (or non-disclosure) of family relationship
10. Prepare analysis of competence vs. deliberate concealment question