

THE INDEPENDENT REGULATORY BOARD FOR AUDITORS – LANGUAGE POLICY

In accordance with the Use of Official Languages Act 12 of 2012, the Independent Regulatory Board for Auditors hereby publishes its revised Language Policy effective as of 1 November 2024.

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LANGUAGE POLICY

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1. PURPOSE

South Africa is a multilingual country and Section 6 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996) grants official language status to 12 languages, namely, Sepedi, Sesotho, Setswana, siSwati, Tshivenda, Xitsonga, Afrikaans, English, isiNdebele, isiXhosa, isiZulu and South African Sign Language.

The Official Languages Act 12 of 2012 (the Act) applies to, among others, all national public entities, including the Independent Regulatory Board for Auditors (IRBA), which is listed as such in Part A of Schedule 3 of the Public Finance Management Act No.1 of 1999. This policy has therefore been developed in compliance with the provisions of the Act. There is an increased need to intensify efforts to develop the previously marginalised indigenous languages and promote multilingualism. As such, the Act places an obligation on the IRBA, as a national public entity, to take practical and positive measures to elevate the status and advance the use of indigenous languages in accordance with Section 6(2) of the Constitution.

South African legislation requires that every national public entity must adopt a language policy regarding the use of official languages for government purposes. The Use of Official Language Act 12 of 2012 (the Act) regulates and monitors the use of official languages by national government for government purposes.

Section 4(2) of the Act provides that a policy adopted must:

- a) Comply with the provisions of section 6(3)(a) of the Constitution;
- b) Identify at least three official languages that the national department, national public entity or national public enterprise will use for government purposes;
- c) Stipulate how official languages will be used, among other things, in effectively communicating with the public, official notices, government publications and inter- and intra-government communications;
- d) Describe how the national department, national public entity or national public enterprise will effectively communicate with members of the public whose language of choice is:
 - i. not an official language contemplated in paragraph (b); or
 - ii. South African sign language.
- e) Describe how members of the public can access the language policy;
- f) Provide a complaints mechanism to enable members of the public to lodge complaints regarding the use of official languages by a national department, national public entity or national public enterprise;

Consequently, the purpose of this policy is to outline how the IRBA will comply with the Act through the implementation and use of official languages.

2. SCOPE

This policy applies to all IRBA employees.

3. LEGISLATIVE REQUIREMENTS

- a) The Constitution of the Republic of South Africa, 1996;
- b) The Use of Official Languages Act 12 of 2012;
- c) Auditing Profession Act 26 of 2005;
- d) Promotion of Administrative Justice Act 3 of 2000;
- e) Regulations in terms of Section 13 of the Use of Official Languages Act 12 of 2012;
- f) Promotion of Access to Information Act 2 of 2000; and
- g) Public Finance Management Act 1 of 1999.

4. DEFINITIONS

CEO	Chief Executive Officer.
Director	A head of a department at the IRBA.
Employee	All employees, including the CEO and directors.
Constitution	The Constitution of the Republic of South Africa, 1996.
NDAC	The National Department of Arts and Culture.
Minister	The Minister responsible for language matters.
Multilingualism	The use of several or all official languages.
National public entity	A national public entity defined in Section 1 of the Public Finance Management Act and listed in Schedules 2 and 3 of that Act.
Official language	Any official language contemplated in Section 6(1) of the Constitution.

5. POLICY PRINCIPLES

In recognising the constitutional basis towards multilingualism, the IRBA commits to:

- a) Promoting an understanding of multilingualism;
- b) Promoting the equal use of all official languages;
- c) Promoting good language management; and
- d) Preventing the use of any language(s) for the purposes of exploitation, domination and discrimination within the IRBA.

5.1 IRBA Language Unit

Section 7 of the Act requires that every national public entity must establish a language unit, in view of the fact that the IRBA was granted exemption from the application of Section 7 of the Act, the IRBA hereby, in terms of section 12, assigns the performance of the functions of a language unit to the Director: Operations (through the CEO), who is a senior employee of the organisation. In line with Section 8 of the Act, the Director: Operations shall perform the following functions of the language unit:

- a) Advise the Board on the development, adoption and implementation of the language policy;
- b) Monitor and assess the use of official languages by the IRBA;
- c) Monitor and assess compliance with the language this policy;
- d) Compile and submit a report to the Minister and to the Pan South African Language Board in terms of Section 9 of the Act;
- e) Promote parity of esteem and equitable treatment of official languages and facilitate equitable access to IRBA services and information;
- f) Promote good language management by the IRBA; and
- g) Perform any other functions that the Minister may prescribe.

5.2 Nature of the IRBA Business

The primary mandate of the IRBA is to protect the financial interests of the public by ensuring that only suitably qualified individuals are admitted to the auditing profession and that registered auditors deliver services of the highest quality and adhere to the highest ethics standards. The functions of the IRBA are set out in more detail in Section 4 of the Auditing Profession Act.

5.3 Official Languages of the IRBA

5.3.1 Adoption of Official Languages

- a) The Act requires the IRBA to adopt a language policy that identifies at least three official languages that it will use for “government purposes”. This refers to languages that are mainly to be used when communicating with members of the public.
- b) In determining which official languages to adopt, the IRBA shall be guided by the following factors:
 - i. Practicality;
 - ii. Cost; and
 - iii. Usage.
- c) The IRBA is fully cognisant of the constitutional basis towards multilingualism and has appreciation for the historical and political sensitivity of the language issue in South Africa. Together with the latter consideration, the IRBA also has a duty to promote the role of accountancy in advancing social, economic and educational reform.
- d) Having considered the factors outlines above, the following languages are hereby adopted as IRBA official languages:
 - i. English;
 - ii. Afrikaans;
 - iii. isiZulu;
 - iv. isiXhosa; and
 - v. Sesotho.

5.3.2. Use of Official Languages

5.3.2.1. Business Purposes

The IRBA shall use English as the main medium of communication and the language of record for business purposes:

- a) To communicate with registered auditors in accordance with its mandate;
- b) In respect of internal communication within the IRBA;
- c) In relation to its communications with government and/or Parliament through the responsible Minister.

5.3.2.2. Government Purposes

The IRBA shall use English as the main medium of communication and any other official languages adopted, as noted in paragraph 8.1(d) above, for the following “government purposes”, as may be necessary or appropriate under the circumstances:

- a) Inter- and intra-government communications.
- b) Communicating with members of the public (official written correspondence).
- c) Communication with members of the public (oral communication).
- d) Official publications intended for public distribution, such as (but not limited to):
 - i. Notices on the IRBA website;
 - ii. Advertisements;
 - iii. Forms;
 - iv. Manual of Information;
 - v. IRBA News;
 - vi. Pronouncements and the IRBA Code;
 - vii. IRBA Rules;
 - viii. Bulk emails; and
 - ix. Signage on buildings.
- e) Letterheads and other business stationery.

5.4 Provision of Communication in an Official Language Adopted Other than English

- a) Communications stipulated in paragraph 8.2.1 shall be made available in any other official languages adopted by the IRBA, as per 8.2.2(d), upon written request, considering the criteria outlined in 8.1(b).
- b) The IRBA shall make arrangements to meet such request within a reasonable period of not less than 30 working days upon receipt of the request.
- c) In cases of oral communication, such as meetings and any other need for interpreting, a request must be made in writing and at least 30 working days prior to that event.

5.5 Communication with the Hearing and Visually Impaired

The IRBA will arrange for the South African Sign Language interpreting services and the conversion of text into Braille or audio on written request within 60 calendar days, taking into consideration the criteria outlined in paragraph 8.1(b).

5.6 Communication with Members of the Public with a Language Choice that is Not One of the IRBA’s Selected Official Languages

The IRBA will arrange for appropriate translation or interpreting services on written request within 30 days of an event, taking into consideration the criteria outlined in paragraph 8.1(b).

5.7 Policy Publication and Accessibility

This policy will be:

- a) Published in English in the Government Gazette;
- b) Available in the other four official languages adopted by the IRBA;
- c) Obtainable in Braille and audio, on written request;
- d) Accessible on the [IRBA website](#);
- e) Summarised, with that shortened version being displayed at the IRBA’s office in a manner that makes it visible to the public; and
- f) Available to the public in hard copy at the IRBA offices, on request.

5.8 Policy Review

This policy will be reviewed every three years or whenever it is deemed necessary.

LANGUAGE POLICY COMPLAINTS MECHANISM PROCEDURES

1. Section 4(2)(f) of the Act provides that in order to enable members of the public to lodge complaints regarding the use of official languages by a national public entity, such entity must provide a complaints mechanism.
2. Any complaint must be in writing and contain the following:
 - 2.1 Full name, address and contact information of the person lodging the complaint.
 - 2.2 Full details of the complaint, with any supporting documentation/information.
3. The complainant can be requested to provide additional information.
4. The CEO will respond in writing within two months of receiving the complaint.
5. Should the complainant be dissatisfied with the CEO's response, a further complaint may be lodged with the Minister responsible for language matters.