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## BOARD NOTICE

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### BOARD NOTICE 137 OF 2014

#### ACCOUNTING STANDARDS BOARD

#### USE OF OFFICIAL LANGUAGES ACT (ACT NO. 12 OF 2012)

#### LANGUAGE POLICY OF THE ACCOUNTING STANDARDS BOARD

I, Erna Lynette Swart, Chief Executive Officer of the Accounting Standards Board, in terms of section 4(2)(h) of the Use Of Official Languages Act, 2012 (Act No. 12 Of 2012), hereby publish for public comment the Language Policy of the Accounting Standards Board.

Interested persons or organisations may submit their written comments, on or before 12 December 2014 to the Chief Executive Officer of the Accounting Standards Board,

- by hand to the Accounting Standards Board, International Business Gateway, corner of New Road and Sixth Road, Midridge Office Estate, Building A, Ground Floor, Midrand;
- by registered post to P O Box 74129, Lynnwood Ridge, 0040;
- by email to [info@asb.co.za](mailto:info@asb.co.za).

Kindly provide the name of the person or organisation submitting comments and their full contact details.



MISS EL SWART  
CHIEF EXECUTIVE OFFICER OF THE ACCOUNTING STANDARDS BOARD  
DATE: 10 NOVEMBER 2014

#### LANGUAGE POLICY OF THE ACCOUNTING STANDARDS BOARD

##### 1. PURPOSE

- 1.1 The purpose of this Policy is to assist the Accounting Standards Board (ASB) to give effect to the requirements of the Use of Official Languages Act.
- 1.2 The act requires the following:
  - 1.2.1 Establishment of a language unit.
  - 1.2.2 Publication of all public documents in three of the official languages.

##### 2. GOVERNANCE AND REGULATORY FRAMEWORK

- 2.1 The regulatory frameworks considered in the development of this policy are:
  - 2.1.1 Use of Official Languages Act, and
  - 2.1.2 PANSALB survey on use of languages in South Africa published in 2002.

### **3. POLICY**

- 3.1 The size of the ASB does not permit the establishment of a separate language unit, and as a result the office of the CEO will be deemed to be the language unit.
- 3.2 The size of the ASB does not permit the employment of translators and accordingly, all translations will be outsourced to language practitioners.
- 3.3 Based on the PANSALB survey the ASB will translate all Standards of GRAP into Afrikaans and isiZulu, being the official languages understood by most South Africans.
- 3.4 The official translation process involves the expert review of the translations. To ensure the best technical translation possible, all translations of Standards of GRAP are reviewed by experts.
- 3.5 Only one translation per language is permitted. Multiple translations into the same language would endanger comparability, transparency, and the long-term sustainability of high-quality translations.
- 3.6 The approved text of Standards of GRAP is that published by the ASB in the English language.
- 3.7 The approved text of Standards of GRAP is provided to the Human Rights Commissioner for translation into Braille.
- 3.8 The appointment of translators and reviewers will follow the supply chain management policies of the ASB.

### **4. IMPLEMENTATION**

The policy objectives will be incorporated into the operating procedures of the ASB.

### **5. REPORTING**

The CEO will report on progress on a quarterly basis.

### **6. MONITORING AND EVALUATION**

Progress will be monitored on a quarterly basis.

### **7. POLICY REVIEW**

The policy shall be reviewed when legislative changes take place.

### **8. ACCESS TO ASB LANGUAGE POLICY**

The language policy will be published in the Government Gazette in English and translations will be made on the ASB's website in English, Afrikaans and isiZulu.

### **9. COMPLAINTS MECHANISM**

- 9.1 Anyone who is dissatisfied with an aspect of the language policy may make a complaint, which will be dealt with in terms of Regulation 2(2) and 2(3) of the Use of Official Languages Act Regulations.
- 9.2 The complaint must be in writing, lodged within three months of the complaint arising, and provide the name, address and contact information of the person lodging the complaint.
- 9.3 The complaint may be delivered to the Chief Executive Officer of the Accounting Standards Board,

- by hand to the Accounting Standards Board, International Business Gateway, corner of New Road and Sixth Road, Midridge Office Estate, Building A, Ground Floor, Midrand;
  - by registered post to P O Box 74129 Lynnwood Ridge 0040;
  - by email to [info@asb.co.za](mailto:info@asb.co.za).
- 9.4 The Chief Executive Officer or his/her delegate may request additional information from the complainant or a meeting with the complainant to discuss the complaint.
- 9.5 The Chief Executive Officer will consider the complaint and make a decision no later than three months after receipt of the complaint, and inform the complainant of the decision in writing.
- 9.6 If the complainant is not satisfied with the decision, he/she may lodge an appeal with the Chairperson of the Accounting Standards Board. This must be done within one month of the decision referred to in par. 9.5 and the Chairperson will make a decision no later than three months after receipt of the appeal, and inform the complainant of the decision in writing.
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