



Table A – Due process engagements

Nature of engagement	Stakeholder	Topic	No of attendees
Quarter 1 (April to June 2020)			
Roundtable discussion 5 May 2020	Auditors and Technical consultants	GRAP 103 Post Implementation review	18 (Virtual)
Meeting 6 May 2020	South African Heritage Resource Agency	GRAP 103 Post Implementation Review	4 (Virtual)
Roundtable discussion 26 May 2020	Eastern Cape Provincial Treasury	GRAP 103 Post Implementation Review	57 (virtual)
Roundtable discussion 27 May	Valuers assisting DAC and museums with valuations	GRAP 103 Post Implementation Review	5 (virtual)
Education session 3 June	Preparers, auditors, consultants	ED 181 on Revenue with Performance Obligations	32 (Virtual)
Education session 5 June	Preparers, auditors, consultants	ED 182 on Revenue without Performance Obligations	32 (Virtual)
Roundtable discussion 8 June	Valuers assisting DAC and museums with valuations	GRAP 103 Post Implementation Review	5 (virtual)
Roundtable discussion 9 June	SANPARKS and Iziko museum	GRAP 103 Post Implementation Review	5 (virtual)
Roundtable discussion 10 June	CIGFARO/SALGA representatives (Part I)	GRAP 103 Post Implementation Review	33 (virtual)
Education session 17 June	Preparers, auditors, consultants	ED 183 on Transfer Expenses	33 (Virtual)
Education session 23 June	Public entities	ED 182 on Revenue without Performance Obligations	8 (Virtual)
Roundtable discussion 25 June	Northern Cape Provincial Treasury	GRAP 103 Post Implementation Review	11 (virtual)
Roundtable discussion 26 June	Department of Arts and Culture - users	GRAP 103 Post Implementation Review	5 (virtual)
Education session 29 June	Public entities	ED 183 on Transfer Expenses	16 (Virtual)



Roundtable discussion 30 June	Gauteng public entities, DHET, Waterboard, TVETs	GRAP 103 Post Implementation Review	13 (virtual)
Number of engagements for the quarter			15
Quarter 2 (July to September)			
Education session 1 July	PSAF members	ED 181 on Revenue with Performance Obligations	31 (Virtual)
Meeting 1 July 2020	Road Accident Fund	Accounting for expenses in the public sector	5 (Virtual)
Education session 2 July	PSAF members	ED 182 on Revenue without Performance Obligations	27 (Virtual)
Education sessions 3 July	PSAF members	ED 183 on Transfer Expenses	17 (Virtual)
Roundtable discussion 6 July	CIGFARO/SALGA representatives (Part II)	GRAP 103 Post Implementation Review	21 (virtual)
Roundtable discussion 7 July	PSAF preparers	GRAP 103 Post Implementation Review	15 (virtual)
Roundtable discussion 9 July	KZN public entities and provincial museums	GRAP 103 Post Implementation Review	11 (virtual)
Roundtable discussion 7 July	PSAF preparers	GRAP 103 Post Implementation Review	15 (virtual)
Meeting 15 July	Office of the Valuer General and SANPARKS	Methodology to value parks and other conservation land	4 (virtual)
Education session 20 July	Auditors and Technical consultants	ED 181 on Revenue with Performance Obligations	12 (Virtual)
Education session 21 July	Auditors and Technical consultants	ED 182 on Revenue without Performance Obligations	15 (Virtual)
Education sessions 23 July	Auditors and Technical consultants	ED 183 on Transfer Expenses	13 (Virtual)
Roundtable discussion 29 July 2020	Municipal preparers and finance committee members	GRAP 103 Post Implementation Review	17 (virtual)
Roundtable discussion 11 August 2020	Public Entities	ED 181 on Revenue with Performance Obligations	17 (virtual)



Roundtable discussion 12 August 2020	Public Entities	ED 182 on Revenue without Performance Obligations	14 (Virtual)
Roundtable discussion 13 August 2020	Public Entities Roundtable discussion	ED 183 on Transfer Expenses	16 (Virtual)
Roundtable discussion 17 August 2020	Auditors and Technical consultants	ED 181 on Revenue with Performance Obligations	13 (Virtual)
Roundtable discussion 18 August 2020	Auditors and Technical consultants	ED 182 on Revenue without Performance Obligations	9 (Virtual)
Roundtable discussion 31 August 2020	Members of the Public Sector Accounting Forum	ED 181 on Revenue with Performance Obligations	19 (virtual)
Roundtable discussion 2 September 2020	Members of the Public Sector Accounting Forum	ED 182 on Revenue without Performance Obligations	19 (virtual)
Roundtable discussion 4 September 2020	Members of the Public Sector Accounting Forum	ED 183 on Transfer expenses	14 (virtual)
Roundtable discussion 7 September 2020	SARS	ED 181 to ED 182	6 (virtual)
Roundtable discussion 8 September 2020	SARS (revenue accounts)	ED 181 to ED 182	5 (virtual)
Roundtable discussion 10 September	SARB	ED 181 to ED 183	14 (virtual)
Roundtable discussion 11 September	SARB	ED 181 to ED 183	13 (virtual)
Roundtable discussion 16 September	SARS (own accounts)	ED 181 to ED 182	5 (virtual)
Roundtable discussion 28 September	OAG	ED 181 to ED 183	11 (virtual)
Roundtable discussion 29 September	OAG	ED 181 to ED 183	9 (virtual)
Number of engagements for the quarter			28



Quarter 3 (October to December)			
Roundtable discussion 1 October	All stakeholders	ED 181 to ED 182 presentation and disclosure	24 (virtual)
Roundtable discussion 2 October	All stakeholders	ED 183 presentation & disclosure	15 (virtual)
Roundtable discussion 5 October	Preparers	ED 184 Employee Benefits	11 (virtual)
Roundtable discussion 6 October	Auditors and Technical consultants	ED 184 Employee Benefits	9 (virtual)
Roundtable discussion 13 October	Municipal stakeholders	ED 184 Employee Benefits	21 (virtual)
Meeting 15 October	Road Accident Fund	ED 183 Transfer Expenses	3 (virtual)
Roundtable discussion 2 November	Auditors and Technical consultants	ED 184 Employee Benefits	12 (virtual)
Workshop 13 November	Municipal Accounting Working Committee (Arranged by Western Cape Provincial Treasury)	ED 184 Employee Benefits ED 185 The Effect of Past Decisions on Materiality Overview of IGRAP 20 and GRAP Reporting Framework for 2020/21	Virtual
Workshop 19 November	Municipal finance officials (Arranged by Gauteng Provincial Treasury)	ED 185 The Effect of Past Decisions on Materiality	Virtual
Workshop 4 December	CIGFARO members and non-members	ED 185 The Effect of Past Decisions on Materiality	Virtual
Number of engagements for the quarter			10
Quarter 4 (January to March)			
Meeting 21 January 2021	OAG	ED 184 Employee Benefits ED 185 The Effect of Past Decisions on Materiality	Virtual
Workshop 22 January 2021	Public entities (Arranged by the Gauteng Provincial Treasury)	ED 185 The Effect of Past Decisions on Materiality	Virtual



Roundtable discussion 2 February 2021	Public Sector Accounting Forum	ED 185 The Effect of Past Decisions on Materiality	Virtual
Roundtable discussion 4 February 2021	Preparers	Review of GRAP 2 Cash Flow Statements	Virtual
Roundtable discussion 4 February 2021	Preparers	Review of GRAP 2 Cash Flow Statements	Virtual
Roundtable discussion 5 February 2021	Auditors, consultants, technical specialists	ED 185 The Effect of Past Decisions on Materiality	Virtual
Roundtable discussion 5 February 2021	Public entities (Arranged by the Eastern Cape Provincial Treasury)	ED 185 The Effect of Past Decisions on Materiality	Virtual
Discussion 8 February 2021	Public Sector Standing Committee (IRBA)	ED 185 The Effect of Past Decisions on Materiality	Virtual
Roundtable discussion 9 February 2021	Auditors, consultants, technical specialists	Review of GRAP 2 Cash Flow Statements	Virtual
Roundtable discussion 12 February 2021	Preparers	ED 185 The Effect of Past Decisions on Materiality	Virtual
Roundtable discussion 18 February 2021	All stakeholders	IPSASB's proposed changes to IPSAS 5 on Borrowing Costs	Virtual
Roundtable discussion 19 February 2021	Auditors, consultants, technical specialists	ED 185 The Effect of Past Decisions on Materiality	Virtual
Education session 8 March 2021	All stakeholders	ED 187 Proposed IPSAS on Leases	Virtual
Education session 15 March 2021	All stakeholders	ED 187 Proposed IPSAS on Leases	Virtual
Education session 30 March 2021	All stakeholders	ED 187 Proposed IPSAS on Leases	Virtual
Number of engagements for the quarter			15
TOTAL ENGAGEMENTS (as at 31 March 2021)			68

Table B – Sharing information with stakeholders			
Nature of engagement	Stakeholder	Topic	No of attendees
Quarter 1 (April to June 2020)			
22 April 2020	SAICA members and non-members	Accounting Implications of COVID-19	Webcast [TechTalk]
12 May 2020	IPSASB research group	Financial reporting environment of small entities	Virtual
27 May 2020	SAICA members and non-members	Reporting information to the public	Webcast [TechTalk]
24 June 2020	SAICA members and non-members	Tips to improve the financial statements	Webcast [TechTalk]
Number of engagements for the quarter			4
Quarter 2 (July to September)			
10 July 2020	CIGFARO	Tips to improve the quality of the financial statements and COVID-19	Webcast
22 July 2020	SAICA members and non-members	Converging public and private sector financial reporting	Webcast [TechTalk]
24 July 2020	Free State Provincial Treasury – Municipal CFO Forum	Tips to improve the quality of the financial statements and COVID-19	Virtual
26 August 2020	SAICA members and non-members	Common mistakes in preparing the cash flow statement	Virtual [TechTalk]
16 September 2020	SAICA members and non-members	Resolving common audit queries	Virtual [TechTalk]
Number of engagements for the quarter			5
Quarter 3 (October to December)			
25 November 2020	SAICA members and non-members	Application of GRAP by small entities	Virtual
Number of engagements for the quarter			1
Quarter 4 (January to March)			
Meeting	Road Accident Fund	Social benefits	Virtual



29 January 2021			
12 February 2021	Western Cape Municipal Accounting Working Committee (Arranged by the Western Cape Provincial Treasury)	Overview of Standards of GRAP to be implemented in 2021	Virtual
23 February 2021	Municipalities (Session arranged by CIGFARO)	Overview of the results of the post-implementation review of GRAP 103	Virtual
24 February 2021	Preparers (Session arranged by SAICA)	Overview of Standards of GRAP to be implemented in 2021	Virtual
1 March 2021	SAHRA	Overview of the results of the post-implementation review of GRAP 103	Virtual
3 March 2021	Municipalities (Session arranged by the KZN Provincial Treasury)	Overview of Standards of GRAP to be implemented in 2021	Virtual
9 March 2021	National Research Foundation	Overview of Standards of GRAP to be implemented in 2021	Virtual
15 March 2021	OAG and AGSA	Overview of the results of the post-implementation review of GRAP 103	Virtual
17 March 2021	Department of Arts and Culture (CFO Forum)	Overview of the results of the post-implementation review of GRAP 103	Virtual
24 March 2021	Provincial Treasuries (Arranged by the National Treasury)	Overview of Standards of GRAP to be implemented in 2021	Virtual
29 March 2021	Municipalities (Arranged by the National Treasury)	Overview of Standards of GRAP to be implemented in 2021	Virtual
Number of engagements for the quarter			11
TOTAL ENGAGEMENTS (as at 31 March 2021)			21