



ACCOUNTING STANDARDS BOARD

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**MINUTES OF THE ASB'S BOARD MEETING HELD VIRTUALLY ON  
12 APRIL 2024**

**PRESENT:**

**CHAIRPERSON** A van der Burgh (appointed as Chairperson at 09:30)

**MEMBERS OF THE BOARD** A Carstens  
W de Jager  
D Dlamini  
S Gwabe  
A Hardien  
S Khan  
A Muller (until 12:30)  
L Senne  
R Small

**INVITEES** P Mzizi  
L Bodewig

**EX OFFICIO**

J Poggiolini	Chief Executive Officer
E van der Westhuizen	Head of Technical
A Botha	Standard-setter
N Imam-Shah	Standard-setter
S Nondlazi	Standard-setter
S Peter	Financial Manager

Board Members: Mr A van der Burgh (Chair), Ms A Carstens, Mr A Hardien, Ms W de Jager,  
Mr D Dlamini, Mr S Gwabe, Mr S Khan, Ms A Muller, Ms L Senne, Prof R Small  
Chief Executive Officer: Mrs J Poggiolini

## **1. WELCOME AND APOLOGIES**

Members were WELCOMED to the meeting by the CEO. The CEO INDICATED that she would Chair the meeting until a Chairperson is formally approved by the Board.

## **2. CONFIRMATION OF AGENDA**

The agenda was CONFIRMED without any additions.

## **3. CONFLICTS OF INTEREST**

3.1 Members were ASKED to confirm any conflicts of interest.

3.2 A Carstens INDICATED that she had a number of interests to declare in her role as the Managing Director of Altimax:

- Service provider for the GRAP 104 Reference Group.
- Several contracts performing work for the AGSA.
- Contracts with the Western Cape Provincial Government for services related to Standards of GRAP for PFMA and MFMA entities.
- Shared representation on committees with fellow Board members (examples include SAICA Public Sector Committee, PAFA committees).
- GRAP video series.
- Bidder for the ASB's "Language Project".
- Various consultation or similar services for the UIF, Compensation Fund, SANRAL and TCTA (which are all mentioned in the Emerging Issues paper).
- The proposed external auditor (MGI RAS) is a client of Altimax.

3.3 It was AGREED that A Carstens would recuse herself from decisions/discussions on emerging issues and operational decisions wherever necessary.

3.4 It was AGREED that a standing declaration will be retained and shared with each Board meeting. This would be dealt with by the CEO and member.

**A Carstens/CEO**

3.5 It was SUGGESTED that a legal opinion may be needed to guide the Board's decisions and review of its policies on identifying and dealing with conflicts of interest.

**CEO**

## **4. MINUTES OF THE PREVIOUS MEETINGS**

4.1 The Secretariat TABLED the minutes of the meeting held on 26 February 2024.

4.2 The following changes were AGREED:

- Editorial corrections to be sent by A Hardien.
- Change the word "not permitted" to "discouraged" in the context of prepayments.

**Secretariat**

4.3 Subject to these changes, the minutes of the previous meeting were APPROVED by the Board.

## **5. APPOINTMENT OF CHAIRPERSON**

- 5.1 The CEO EXPLAINED that the Board members discussed the appointment of the Chairperson at the Induction Session held on the 28<sup>th</sup> of March 2024. At that session, members present nominated A van der Burgh to be the next Chairperson. Members believed that, because of his knowledge of the ASB and he was the Deputy-Chairperson of the previous Board, this would create continuity.
- 5.2 The CEO EXPLAINED that, because the Induction was not a formal meeting of the Board, the Chairperson needs to be formally appointed.
- 5.3 Members unanimously APPROVED the election of A van der Burgh as the next Chairperson. The Board AGREED to assess in September 2024 if Deputy-Chairperson is needed.

**For consideration in September 2024**

## **6. APPOINTMENT OF MEMBERS TO THE SUB-COMMITTEES**

- 6.1 The Secretariat TABLED a memorandum outlining members' preferred sub-committees along with a potential budget.
- 6.2 The CEO NOTED that the new Board is fully constituted, i.e. there are eight independent members as opposed to six in the last Board. There was a need to boost the capacity of the Technical Committee, which is why the ASB proposed to the Minister that the Board be fully constituted, and include members with technical skills.
- 6.3 The CEO NOTED that some members indicated a preference for both Committees should the need arise, or that they had no clear preference. Given resource constraints, it is not possible to have too many remunerated members that serve on both Committees.
- 6.4 After deliberation, members AGREED the following composition, considering both required capacity and potential budget implications:
- A van der Burgh (Both Committees)
  - A Carstens (Technical Committee)
  - W de Jager (Operations Committee)
  - D Dlamini (Operations Committee)
  - S Gwabe (Technical Committee)
  - A Hardien (Both Committees as not remunerated)
  - S Khan (Not applicable)
  - A Muller (Not applicable)
  - L Senne (Technical Committee)
  - R Small (Technical Committee)
- 6.5 It was AGREED that the meeting dates for the sub-committees would be shared with members.

**Secretariat**

- 6.6 The Secretariat NOTED that the original budget for 2024/25 would need to be increased based on the proposed composition of the sub-committees. The Secretariat

NOTED that some of the difference in budget could be re-allocated from IFAC licence fees. It was also PROPOSED that the duration of the Operations Committee meetings should be reduced from 4 to 3 hours. The remainder could be adjusted against the Compensation of Employees' budget.

- 6.7 The Chairperson of the Audit Committee INDICATED that the increase in external audit fees also needed to be accommodated. The Secretariat NOTED that this was already catered for in the saving from the IFAC licence fees for 2024/25 (i.e. the saving in the IFAC licence fees would be used to fund the extra amounts needed for the external audit as well as fees for Board and sub-committees).
- 6.8 The Chairperson NOTED that the travel expenses for the IPSASB may be lower as the December 2024 meeting will be in Saudi Arabia.
- 6.9 Members AGREED to fund the shortfall from the international travel budget, as well as reducing the duration of the Operations Committee meetings.

## **7. MATTERS ARISING FROM PREVIOUS MEETINGS**

- 7.1 The Secretariat PROVIDED an overview of the matters arising outlined in the memorandum.
- 7.2 A member ASKED whether the National Treasury is involved in setting the ASB's strategy. The Secretariat EXPLAINED that the National Treasury would attend the strategic session, but also provide feedback to the ASB on strategic priorities by attending the Board meetings, trilateral meetings, and other engagements.
- 7.3 A member NOTED that efforts should be made to increase the basis outlined in the Remuneration Framework for calculating performance incentives for staff. The Secretariat NOTED that this was already discussed with the PEOU. This matter would be discussed at the Operations Committee. A member OBSERVED that, given the fiscal constraints, the only way to increase the performance incentives is to change the revenue streams of the ASB.
- 7.4 A member EXPLAINED that, in their province, research "grants" were made available in an attempt to reduce the workload of staff. The Secretariat NOTED that the ASB has a Research Committee which identifies potential areas of research and collaboration with academia. It was AGREED that the member would attend the next meeting and share ideas. A member also INDICATED that they will provide the names of other academics that might be interested in participating in the Committee.

**Members/Secretariat**

- 7.5 A member ASKED how the ASB measures the impact of its work. The Secretariat EXPLAINED that this will be the subject of the work performed as part of the Monitoring and Evaluation project. The metrics would be developed by the data scientists who will be contracted to perform the review. It was AGREED that these metrics should be shared with the Research Committee as they may have views on the metrics that may be useful for the ASB's work.

**Secretariat**

## **8. FEEDBACK FROM THE TECHNICAL COMMITTEE**

The Chairperson of the Technical Committee PROVIDED feedback from the Technical Committee and NOTED the minutes of the meeting held on 22 February 2024.

## **9. ACCOUNTING BY PRINCIPALS AND AGENTS**

9.1 The Secretariat TABLED the following at the meeting:

- Memorandum from the Secretariat
- Summary of proposed responses to comment received

9.2 The Secretariat NOTED the background to the project and the purpose of the discussion and that the Technical Committee recommended the proposals to the Board.

9.3 The Secretariat EXPLAINED how it raised awareness of ED 200 and INDICATED that all the stakeholders identified in the project brief had sufficient opportunity to participate in the due process.

9.4 The Secretariat EXPLAINED the process followed to develop proposed responses to the comment received on ED 200. It was NOTED that the criteria applied to determine appropriate responses will be incorporated in the Due Process Handbook/Procedure Manual.

**Secretariat**

### **Application of materiality**

9.5 The Secretariat EXPLAINED the issues identified with the application of materiality and the proposed actions to address the issues.

9.6 Members APPROVED the proposed responses to address issues with materiality.

**Secretariat**

### **Identifying principal-agent arrangements**

9.7 The Secretariat EXPLAINED the issues related to the identification of principal-agent arrangements and the proposed actions to address the issues.

9.8 Members AGREED that the identification of principal-agent arrangements is the key issue with applying GRAP 109. Members CONFIRMED the issues identified by the review. The Secretariat NOTED that the following issues shared by members were consistent with those identified in the review:

- Substance over form is not always applied, or is difficult to apply because of legal terminology used in arrangements. In some instances, preparers may draft contracts to achieve a particular accounting and audit outcome. A particular difficulty with the legal status of the PFMA, Standards of GRAP and legal interpretations of contracts may exist. Entities are required by the PFMA to prepare financial statements in accordance with Standards of GRAP, which requires the application of substance over form. A court ruling prescribing a particular accounting outcome for a transaction may be contrary to the economic substance of that transaction, but nevertheless binding on an entity. Substance over form is also an issue in the private sector.
- There is a preference by national and provincial departments to classify expenditure as transfer payments rather than goods or services, or else they look for ways in which to conclude they are agents in a principal-agent arrangement. It is important to include the National Treasury budget unit in conversations about the issues as the classification starts with the budget.

- Difficulties exist with identifying the nature of arrangements where activities are the mandate of principal departments, who enter into arrangements with municipalities to undertake the activities on their behalf. For example, provincial roads and library services.
- The classification of an arrangement as principal-agent or something else impacts the procurement processes that should be followed, and has VAT implications. For tax purposes, it would assist if the guidance in GRAP 109 is similar to legal prescripts, and aligned to the interpretation of SARS.

9.9 On the issue of substance over form, members AGREED that entities should be discouraged from approaching the legal profession for opinions or rulings on accounting matters. The Secretariat NOTED that it had an engagement with the International Bar Association and will have further discussions with the local Legal Practice Council, together with the AGSA. The purpose is to educate the legal profession on the processes in place to resolve disagreements between preparers and auditors and the skills that would be required of a legal professional to accept work related to accounting matters. The representative of the OAG NOTED that the OAG's presentation on GRAP 109 considered legal descriptions of principal-agent arrangements and the principles are consistent with GRAP 109. The National Treasury is considering amendments to the PFMA that will prohibit entities from taking accounting matters to court.

9.10 A member NOTED the issue of entities contracting in a way that achieves a particular accounting outcome may be addressed when all entities in the public sector apply the same financial reporting framework, as required by the PFMA. One framework also supports transparency in reporting on government spending. It was also NOTED that entities would still need to ensure contracts provide them with sufficient rights to protect the entity from certain events, conditions or circumstances.

9.11 A member INDICATED that where contracts of different entities are the same, there is an expectation that the conclusion on the nature of the arrangement should be consistent. Another member NOTED that, given the nature of principal-agent arrangements, there may not be consistency. It was NOTED that the qualitative characteristic in the GRAP Conceptual Framework is comparability and not consistency. This topic is included in the Enhancing the Application of GRAP plan for 2024/25. The OAG NOTED that they could consider developing examples on certain rights and obligations in arrangements that indicate the arrangement is (or is not) principal-agent.

#### **Secretariat**

9.12 A member ASKED whether GRAP explicitly requires each entity to perform an individual assessment, which may lead counterparties to an arrangement to different conclusions on the nature of the arrangement when they are on different frameworks. It was NOTED that the GRAP 109 principles are consistent with the MCS and the two frameworks are expected to lead entities to the same outcome. However, entities apply judgement. Members AGREED this is an issue related to the application of the requirements, and not related to the requirements themselves.

9.13 Members APPROVED the proposed actions to address the issues with identifying principal-agent arrangements and in particular supported the following:

- Accountability, which starts with transparency, is important in the context of GRAP 109 and government spending.

- Developing case studies and examples assists with the application of the requirements.
- Guidance on unique transactions in government is necessary, such as on housing arrangements.

**Secretariat**

### **Disclosure of principal-agent arrangements in financial statements**

9.14 The Secretariat EXPLAINED the issues related to the information on principal-agent arrangements provided in the financial statements and the proposed actions to address the issues.

9.15 Members APPROVED the proposed actions to address the issues with disclosures.

**Secretariat**

### **Other issues**

9.16 The Secretariat EXPLAINED the other issues identified from the review and the proposed actions to address the issues.

9.17 A member ASKED for clarity on the different views on the appropriateness of an agent recognising assets and liabilities from the arrangement and the proposed response. The Secretariat CLARIFIED that the proposal is to retain the current guidance in GRAP 109, which provides the principles from the Conceptual Framework and Standards of GRAP to assist agents with their assessment of whether they should recognise assets and liabilities from the arrangement.

9.18 Members APPROVED the proposed actions to address the other issues.

**Secretariat**

### **Next steps**

9.19 The Secretariat NOTED the next steps are to execute the proposed actions approved by the Board. The Exposure Draft to propose amendments to GRAP 109 is planned for the Board's approval in March 2025.

**Secretariat**

## **10. DIRECTIVE 5 ON DETERMINING THE GRAP REPORTING FRAMEWORK**

10.1 The Secretariat TABLED the following at the meeting:

- Memorandum to the Board
- Invitation to comment/Exposure draft

### **Memorandum to the Board**

10.2 The Secretariat NOTED the background to the Exposure Draft(ED).

10.3 The Secretariat EXPLAINED the key amendments to Directive 5 and the reasons for proposing a two months exposure period.

10.4 Members CONFIRMED the comment period of two months.

### **Invitation to comment/Exposure draft**

10.5 The Secretariat EXPLAINED the proposed amendments to Directive 5.

10.6 Members SUGGESTED the following:

- Adding “for which there was previously no guidance” to the definition of a new Standard in paragraph 03A, this will emphasise that a new Standard provides new requirements for a transaction or event for where there was previously no guidance.
- Adding an illustration in the Application Guidance to explain that, despite approval by the Board, a new Standard or Amendment to a Standard has not been approved until the Minister of Finance determines an effective date.
- Aligning BC7 with the suggested addition to the definition of a new Standard in paragraph 03A.

10.7 Members APPROVED the ED for publication.

### **Next Steps**

10.8 The ED will be published for comment, with a comment deadline date of 30 June 2024.

**Secretariat**

## **11. ENHANCING THE APPLICATION OF THE STANDARDS OF GRAP**

11.1 The Secretariat TABLED the following at the meeting:

- Memorandum from the Secretariat
- Proposed workplan 2024/25

11.2 The Secretariat EXPLAINED the process followed to develop the proposed 2024/25 workplan for the project on Enhancing the Application of Standards of GRAP.

11.3 Members INDICATED support for the project.

11.4 Members ENQUIRED about the Secretariat’s efforts to raise awareness about the content from the project. The Secretariat EXPLAINED the ways in which awareness is raised. Members SUGGESTED that the Secretariat explores the following in addition to current efforts:

- Increase visibility of the content on LinkedIn.
- Use professional bodies to assist with the production, publication and awareness of the material, e.g. SAICA, SAIPA, CIGFARO, etc.
- Use younger professionals to promote the content on social media. E.g. the OAG’s training accountants.
- Provincial treasuries may be able to second trainee accountants to the ASB to assist with e.g. the ASB’s communication activities.

**Secretariat**

11.5 Members APPROVED the 2024/25 plan.

**Secretariat**

## **12. EMERGING ISSUES**

12.1 The Secretariat TABLED a memorandum at the meeting.

12.2 Members NOTED concerns regarding requests for exemptions from GRAP as their reporting framework, and departures from specific requirements of GRAP. It was NOTED that the response to entities should be so as to support implementation of



the requirements and not condone poor management and non-compliance with legislation.

- 12.3 A member NOTED the potential difficulties for the tax authority to apply Standards of GRAP to account for tax revenue, as the estimation uncertainty could be high. The representative of the OAG NOTED that they are considering the best way to resolve the matter.
- 12.4 A member ASKED what the OAG considers when granting exemption to one entity but not another. The representative of the OAG NOTED that considerations include the specific challenges entities face, the history of exemptions and actions agreed with the OAG in the past, if any.
- 12.5 It was AGREED that the OAG will share with the Secretariat the response to entities requesting to depart from GRAP requirements for unlisted investments.

**OAG**

### **13. GRAP IMPLEMENTATION**

- 13.1 The representative of the OAG NOTED the following on guidance developed:
- The GRAP Accounting Guideline on GRAP 25 *Employee Benefits* was published. Comment not incorporated in the Guideline will be shared with the Secretariat.
  - Guidance on GRAP 11 *Construction Contracts* is being developed. This will be discussed with the Secretariat as there may be linkages with the Secretariat's actions from the GRAP 109 post-implementation review.
  - The latest version of the MCS is aligned as closely as possible to Standards of GRAP. Comparisons with GRAP were developed and published with the MCS. A cash-to-accrual strategy will be brought to the Board after the general elections.

**OAG/Secretariat**

### **14. UPDATE FROM THE IPSASB MEETING**

- 14.1 The Secretariat and IPSASB Board member PROVIDED feedback from the March 2024 meeting.
- 14.2 It was NOTED that the South African IPSASB Board member may vote against the Exposure Draft on *Natural Resources*.
- 14.3 Members DISCUSSED the interaction of the South African IPSASB Board member's vote at the IPSASB with the ASB Board and its work when local projects are considered. Members AGREED that the role of the member at the IPSASB is in his personal capacity and his views expressed and votes casted at the IPSASB do not represent the ASB Board. The views of the ASB Board may be expressed in comment letters to the IPSASB.

### **15. APPOINTMENT OF THE EXTERNAL AUDITORS**

- 15.1 The Secretariat PROVIDED a status update on the external auditors.
- 15.2 The Secretariat TABLED a memorandum outlining the process to appoint the external auditors. The Chairperson of the Audit Committee PROVIDED a high-level overview of the process, which included a probity report by the Internal Audit Unit (IAU).

- 15.3 The Secretariat EXPLAINED the procurement process, and that the report from the IAU did not note any significant deficiencies. The Secretariat PROPOSED that MGI RAS be appointed as the ASB's external auditors. The concurrence process will still need to be followed with the AGSA.
- 15.4 The Board AGREED that MGI RAS should be appointed as the external auditors. It was NOTED that A Carstens recused herself from this decision.
- 15.5 The Secretariat NOTED that there were lessons learned from this procurement process that will require updates to the Procurement Policy.

**Secretariat**

## **16. UPDATE FROM THE OPERATIONS COMMITTEE**

- 16.1 The previous Chairperson of the Operations Committee PROVIDED an update on the Committee's work.
- 16.2 It was EXPLAINED that the last meeting was dedicated to updating policies. The proposed policies were either proposed for update or withdrawal, and were indicated on the agenda for this meeting.
- 16.3 It was NOTED that the Operations Committee proposed withdrawing the Occupational Health and Safety (OHS) policy, subject to the incapacity due to ill health being accommodated in another ASB policy. The previous Chairperson NOTED that she did not believe that this was adequately addressed in the amendments to the Resignation policy. She PROPOSED withdrawing this policy and retaining the OHS policy when this is discussed.
- 16.4 The member EXPLAINED that the next important work of the Committee would be to review the financial statements for submission to external audit.

## **17. FINANCES**

### *Quarterly report*

- 17.1 The Secretariat TABLED the 3<sup>rd</sup> Quarterly Report to the PEOU. As the report was already submitted, it was only for noting.
- 17.2 A member ASKED about the status of the end-of-year finances. The Secretariat NOTED that there is a surplus of R1.7 million for the year. This broadly represents the underspending on the Language project and the reversal of the bonus accrual for 2022/23.

### *Budget for 2024/25*

- 17.3 The Secretariat TABLED a memorandum requesting a re-allocation of the budget between the Language and Monitoring and Evaluation projects.
- 17.4 The Secretariat ASKED the Board to allocate the R500 000 budget for the Language project to the Monitoring and Evaluation project. The Secretariat would request the retention of the surplus for 2023/24 from the National Treasury for (a revised) Language project.
- 17.5 The Board SUPPORTED the re-allocation of the budget for 2024/25.

## **18. WORK PROGRAMME AND NON-FINANCIAL PERFORMANCE**

- 18.1 The Secretariat TABLED the following at the meeting:
- Memorandum from the Secretariat.

- Work programme of the ASB.
- Convergence with the IPSASB.

18.2 The Secretariat PROVIDED an overview of the components of the report and their importance for the ASB's planning and assessing achievement of the ASB's performance targets.

*IPSASB projects*

18.3 The Secretariat EXPLAINED that IPSASB EDs are assessed for relevance to the local environment before being concurrently exposed. Only EDs that the Board agrees are relevant count towards the ASB's performance targets.

18.4 A member ASKED how relevance is assessed and the related audit evidence. The Secretariat NOTED that the memorandum tabled at the Board meeting, along with the minutes of the meeting are the audit evidence.

18.5 The Board CONFIRMED the following regarding the IPSASB EDs:

- ED 86 on *Exploration for and Evaluation of Mineral Resources* and ED 87 on *Stripping Costs in the Production Phase of a Surface Mine (Amendments to IPSAS 12 on Inventory)*: Do not expose concurrently.
- ED 88 on *Arrangements Conveying Rights over Assets (Amendments to IPSAS 47 Revenue and IPSAS 48 Transfer Expenses)*: Do not expose concurrently.
- ED 89 on *Amendments to Consider IFRIC Interpretations*: Expose concurrently.

**Secretariat**

*Achievement of quarterly and annual targets*

18.6 The Secretariat TABLED the performance against the quarterly and annual targets, and EXPLAINED the reasons why certain targets could not be achieved. It was NOTED that the ASB's policy on *Setting Performance Targets and Measuring Progress* explains the milestones measured.

18.7 Members AGREED the following should be considered for the performance assessment:

- The annual performance of the GRAP 104 Reference Group should be calculated as a percentage of the individual deliverables from the plan.
- Going forward, a column should be added to table 2 to indicate the actual annual performance.
- Going forward, the report back on performance should include a status update on projects in progress.

**Secretariat**

**19. REVIEW OF POLICIES**

19.1 The Secretariat TABLED a memorandum on changes to, or withdrawals of, existing ASB policies.

19.2 It was AGREED that the policy on resignations and terminations would be withdrawn and the OSH policy retained until an appropriate location for the permanent incapacity policy can be located.

- 19.3 Members NOTED that editorial corrections would be sent directly to the Secretariat.
- 19.4 Members ASKED whether the Investment Policy is aligned with the National Treasury's requirements. The Secretariat NOTED that surplus funds are invested with the Corporation for Public Deposits (CPD). As a result, it is aligned with the legislative requirements. The amendments to the policy were APPROVED.
- 19.5 Members ASKED questions about the releasers in the Electronic Banking policy. The Secretariat EXPLAINED that the CEO or Head of Technical should be the first releasers of payments, and that the standard-setters can be second releasers of payments.
- 19.6 A member ASKED about the user of debit orders. While the use of debit orders is not prohibited, resolving queries with suppliers can be difficult if the amounts are already paid. It was also NOTED that the Secretariat should not include procedures in policy documents as the Board does not need to approve processes.
- 19.7 The Board APPROVED the changes to the Electronic Banking policy.
- 19.8 An updated Virtual Working policy was tabled. It was AGREED that the Annexure should indicate that the details of the "emergency work locations" do not form part of the policy and do not require the Board's approval. Subject to the change, the policy was APPROVED by the Board.
- 19.9 The revised ICT policies were TABLED and APPROVED subject to minor editorial changes.
- 19.20 The updated Sexual Harassment policy was TABLED. It was AGREED that the policy should be drafted so that it is gender neutral. The policy should also deal with sexual favours for the awarding of contracts as well as offers of employment. Subject to the changes, the Board APPROVED the policy.
- 19.21 The Secretariat NOTED the policies to be withdrawn. In particular, it was NOTED that the Staff Loan policy would be withdrawn and a new Debt policy developed. Members APPROVED the withdrawal of the policies listed on the agenda (with the exception of the OSH policy).

**20. UPDATE ON LEGAL MATTERS**

- 20.1 The Secretariat PROVIDED an update of legal matters. There were no changes since the last meeting.

**21. FUTURE MEETINGS**

Members NOTED the upcoming Board meetings.

**22. CLOSING REMARKS**

Members were THANKED for their participation. The meeting was adjourned at 16:15.

**Prepared by: J Poggiolini**

**Reviewed by: A van der Burgh**

**Date: 10 June 2024**

**Approved:** \_\_\_\_\_

**Date:** \_\_\_\_\_