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**TO:** MEMBERS OF THE BOARD

**FROM:** JEANINE POGGIOLINI

**DATE:** 18 SEPTEMBER 1025

**RE:** MATTERS ARISING FROM PREVIOUS BOARD MEETINGS NOT DEALT WITH ELSEWHERE ON THE AGENDA

**FILE REF:** ATTACHMENT 2

## BACKGROUND

The matters arising from previous meetings are listed in the table on the next page.

The items highlighted in grey are complete and will be removed from the list after this meeting.

**ACTION REQUESTED**

**Member are requested to NOTE the matters arising and PROVIDE any further direction (if any).**

| Agenda item | Meeting date | Minute | Action |
|---|---|---|---|
| 10.5 | 09/2023 | OAG and ASB to engage on the MSCOA template and its status. | The status of this template is a standing item on the trilateral agenda. The Accountant-General met with the Inter-Governmental Relations Unit to discuss the status of the template. It was confirmed that the intention is not to regulate the format of the financial statements and template. It was agreed that the Chief Director of IGR will meet the CEO to discuss the template. As an observation from the Secretariat, communication will be needed to resolve this in the sector as past communication from the IGR mentions regulating the format of the financial statements. |
| 12.4 | 02/2024 | Finalise draft SLA and submit to the National Treasury for comment. | SLA on hold as there are no facilities available at present and the National Treasury is considering potential options. A draft proposal on the establishment of a separate Audit Committee was submitted after the July 2025 Board meeting and is being attended to by the PEOU. The outcome of this request will affect the SLA. |
| 9.12-9.13 | 04/2024 | Action items after the post-implementation review of GRAP 109. | The proposed changes to GRAP 109 will be discussed at this meeting. |
| 13.1 | 04/2024 | OAG to share the cash to accrual strategy with the Board. | Future date to be decided with the OAG. |
| 11.2 | 12/2024 | Consider whether the ASB should have brand ambassadors | To be discussed as part of the Communication strategy. |
| 11.4<br>11.7 | 12/2024<br>12/2024 | Involve a communication specialist to develop the Communication Strategy and Plan.<br>Include academia in the stakeholder matrix. | Update on development of Communication Strategy and Plan on the agenda. |
| 14.2<br>19.8 | 12/2024<br>03/2025 | Should the CEO be part of the ASB Board. | Consult with the Legal unit of the National Treasury and undertake benchmarking with other standard-setters. This still needs to be done. |
| 4.11 | 03/2025 | CAE and CEO to discuss areas where audit hours could be reduced. | The CAE and CEO identified areas where the audit hours could be reduced. This will be discussed when the new risk register is considered by the IAU and Audit Committee. |

| Agenda item | Meeting date | Minute | Action |
|---|---|---|---|
| 4.13 | 03/2025 | Invest in securing personal information of the ASB and conduct penetration testing for the ASB's internal systems. | In process. |
| 4.15 | 03/2025 | A new internal audit plan should be provided to the Board. | A new audit plan will be developed based on the updated risk register. The Secretariat is liaising with the Internal Audit Unit. |
| 7.8 | 07/2025 | Present a paper to the Board on communication and outreach activities with stakeholders on standard-setting activities. | This will be presented along with the Communication Strategy and Plan. |
| 9.4 | 07/2025 | Set a meeting with A van der Burgh and A Carstens to discuss how academia, professional bodies and others can assist the ASB. | Meeting scheduled for October 2025. |
| 10.3 | 07/2025 | Update the indicators and targets in the APP for 2026 onwards. | In progress and the first draft APP will be discussed in October 2025. |
| 16.5 | 07/2025 | Request advice from the Legal Unit at the National Treasury on the use of the State Attorney for litigation. | Request for advice sent in early September 2025. |
| 17.5 | 07/2025 | Update Procurement Policy to include the steps to take to dispose of computer equipment if staff do not bid for the assets. | The Policy has been updated. Item is completed. |
| 20.3 | 07/2025 | Send request to the National Treasury to establish own Audit Committee. | The letter was sent and is being attended to by the PEOU. |
| 20.7 | 07/2025 | Submission to the Minister of Finance on filling of vacancies on the ASB Board. | The submission was made in July 2025. Feedback is awaited. |
| 20.9 | 07/2025 | Discuss draft remuneration proposals for Board members of public entities | Comments received from respective Board members. Meeting to be arranged with the National Treasury. |