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TO: MEMBERS OF THE BOARD
FROM: JEANINE POGGIOLINI
SUBJECT: UPDATE ON EDUCATION MATERIAL FOR USERS
DATE: 19 SEPTEMBER 2025
FILE REF: ATTACHMENT 8

PURPOSE

Development of material

The purpose of this memorandum is to update the Board on the development of the education material for users of the financial statements.

Work is progressing well. A first draft of the asset-related material was reviewed to understand the layout, look and feel (design elements), language, etc. The feedback on these chapters will be used as a basis for developing the remainder of the material. It was agreed that the revised material will be provided to the ASB for a second review by the end of September.

While there is a development plan in place, much of the completion of sections is due to the availability of the Secretariat to review the material as the deliverables are often during committee, Board and IPSASB cycles. For this reason, there are no specific timeframes included in the plan to accommodate the ASB's availability. This makes it difficult to report compliance against a specific plan for each quarter. The annual target is to have final material developed and this will be met.

ICT governance

At the last meeting with the service provider, the Secretariat asked for confirmation about licences for the platform and how the material could be updated once handed over. Feedback will be provided to the ASB during the second review of the asset material.

Consultation on material

To test whether the content and language of the material is appropriate for the target audience, the Secretariat arranged with municipal councillors to review the material. This will likely take place during the second review of the asset-related material. SALGA will also be approached to ask whether they want to provide feedback on the material.

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



ACTION REQUESTED

The Board is requested to NOTE the contents of this memorandum.

