



P O Box 7001
Halfway House
1657
Tel. 011 697 0660
Fax. 011 697 0666
www.asb.co.za

	Department/Division: STANDARD SETTING		
	Document Type: POLICY		
	Document Title: USE OF OFFICIAL LANGUAGES		
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AMENDMENT HISTORY

Issue	Date Approved	Amendment Details	Requested By
01	03/10/2014	NEW	CEO
02	02/02/2015	REVISION	CEO
03	22/06/2017	Editorial amendments made as part of general review in 2017	Board
04	10/07/2018	Annual review Reference added to Conceptual Framework and the monitoring of policy	Board
05	30/09/2020	Annual review Editorial amendments	Board
06	03/12/2024	Change of material translated	CEO/Board

1. PURPOSE:

- 1.1 The purpose of this Policy is to assist the Accounting Standards Board (ASB) in complying with the requirements of the Use of Official Languages Act, Act No. 12 of 2012.
- 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 The use of Official Languages Act, and
 - 2.1.2 The 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 Chief Executive Officer (CEO) will be deemed to be the language unit.
- 3.2 The size of the ASB does not justify the employment of translators and accordingly, all translations will be outsourced to language practitioners. The appointment of language practitioners and reviewers will follow the supply chain management policies of the ASB.
- 3.3 The ASB develops plain language summaries of the Standards and material that enhances the (a) understanding of the Standards, and (b) understanding and/or use of the financial statements. These summaries will be developed in English, and subsequently translated into Afrikaans, isiZulu and Sesotho, being the official languages understood by most South Africans¹.

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 by the Technical Committee, Operations Committee and Board.

¹ The Board takes note of the need to provide information in both braille and sign language. The Board does not have sufficient resources to make ASB documents available in these languages.

7. POLICY REVIEW:

The policy shall be reviewed when legislative changes take place.

8. MONITORING AND EVALUATION:

Progress will be monitored on a quarterly basis.

9. ACCESS TO ASB LANGUAGE POLICY:

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

10. COMPLAINTS MECHANISM:

- 10.1 Anyone who is dissatisfied with the quality of the translations 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.
- 10.2 Complaints about the quality of the translation must be in writing and provide the name, address and contact information of the person lodging the complaint.
- 10.3 The complaint may be delivered to the CEO of the ASB by email to info@asb.co.za
- 10.4 The CEO or his/her delegate may request additional information from the complainant or meet with the complainant to discuss the complaint.
- 10.5 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.
- 10.6 If the complainant is not satisfied with the decision, he/she may lodge an appeal with the Chairperson of the ASB. This must be done within one month of the decision referred to in paragraph 10.5 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.