



LANGUAGE POLICY

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1. PREAMBLE

1.1. The IRBA is a statutory body established in terms of section 3 of the Auditing Profession Act 26 of 2005. The objects as set out in section 2 of the Act are as follows:

- To provide for the establishment of an Independent Regulatory Board for Auditors.
- To protect the public in the Republic by regulating audits performed by registered auditors.
- To approve the development and maintenance of internationally comparable ethics standards and auditing standards for auditors that promote investment and as a consequence employment in South Africa.
- To set out measures to advance the implementation of appropriate standards of competence and good ethics in the auditing profession.
- To provide for procedures for disciplinary action in respect of improper conduct.

2. DEFINITIONS

“Constitution” means the Constitution of the Republic of South Africa, 1996;

“Department” means the national Department of Arts and Culture;

“Minister” means the Minister responsible for language matters;

“National public entity” means a national public entity defined in section 1 and listed in Schedules 2 and 3 to the Public Finance Management Act 1 of 1999;

“Official Language” means an official language contemplated in section 6(1) of the Constitution; and

“the Act” means the Use of Official Language Act 12 of 2012.

3. OVERVIEW AND PURPOSE

3.1. The Use of Official Language Act 12 of 2012 (the Act) regulates and monitors the use of official languages by national government for government purposes.

3.2. Section 4(1) of the Act requires that every national public entity must adopt a language policy regarding its use of official languages for government purposes. Section 4(2) of the Act requires that a language policy adopted in terms of subsection (1) must:

- (a) comply with the provisions of section 6(3)(a) of the Constitution;
- (b) identify at least three official languages that the national department, national public entity or national public enterprise will use for government purposes;

- (c) stipulate how official languages will be used, amongst other things, in effectively communicating with the public, official notices, government publications and inter- and intra-government communications;
- (d) describe how the national department, national public entity or national public enterprise will effectively communicate with members of the public whose language of choice is-
 - (i) not an official language contemplated in paragraph (b); or
 - (ii) South African sign language.
- (e) describe how members of the public can access the language policy; and
- (f) provide a complaints mechanism to enable members of the public to lodge complaints regarding the use of official languages by a national department, national public entity or national public enterprise.

4. RELEVANT LEGISLATIVE PROVISIONS

4.1. This policy recognises that the following pieces of legislation (amongst others), take legal precedence over the provisions of this Policy:

- The Constitution of the Republic of South Africa, 1996;
- The Use of Official Language Act 12 of 2012;
- Auditing Profession Act 26 of 2005;
- Promotion of Administrative Justice Act 3 of 2000;
- Regulations in terms of section 13 of the Use of Official Languages Act 12 of 2012;
- Public Finance Management Act 1 of 1999; and
- All other relevant legislation.

5. PRINCIPLES

5.1. The IRBA commits itself to:

- Recognising the constitutional basis towards multilingualism;
- Promoting and understanding that all official languages must be afforded equality;
- Promoting good language management; and
- Preventing the use of any language(s) for the purposes of exploitation, domination and discrimination within the IRBA.

6. THE IRBA LANGUAGE UNIT

6.1. Section 7 of the Act requires that every national public entity must establish a language unit.

6.2. In terms of Section 8 of the Act the functions of the language unit are as follows:

- (a) advise the responsible accounting officer or accounting authority on the development, adoption and implementation of the language policy;
- (b) monitor and assess the use of official languages by national public entity;
- (c) monitor and assess compliance with the language policy of the national public entity;
- (d) compile and submit a report to the Minister and to the Pan South African Language Board in terms of section 9 of the Act;
- (e) promote parity of esteem and equitable treatment of official languages of the Republic and facilitate equitable access to services and information of the national public entity;
- (f) promote good language management by the national public entity; and
- (g) perform any other functions that the Minister may prescribe.

Note: Section 12 of the Act provides that the Minister, on application by a national public entity listed in Schedule 3 Parts A to the Public Finance Management Act 1 of 1999, exempt, wholly or in part, such national public entity from the application of section 7 of the Act whereupon that national public entity must assign a senior employee to perform the functions of a language unit. The IRBA has submitted an application to the Minister to be exempted from the application of section 7 of the Act, response to which is still awaited. This Policy is drafted on the premise that the request for exemption will be granted.

7. OFFICIAL LANGUAGES OF THE IRBA

7.1. The IRBA has adopted the following official languages as its official languages:

- English;
- Afrikaans;
- isiZulu;
- isiXhosa; and
- Sesotho.

Although the IRBA is fully cognisant of the constitutional basis towards multilingualism, and has appreciation for the historical and political sensitivity of the language issue in South Africa, the IRBA also has a duty to promote the role of accountancy in advancing social, economic and educational reform.

In the light of the above, the IRBA's language policy is also informed by the fact that English is, indisputably, the language of business in South Africa, and, as such, is the business language of the IRBA.

8. USE OF OFFICIAL LANGUAGES BY THE IRBA

8.1. The IRBA acknowledges that all official languages have equal status however the following factors will be taken into account in the choice of official languages used by the IRBA:

- Practicality;
- Cost; and
- Usage

8.2. The following communications will be in English:

- Inter- and intra-government communications;
- Communicating with members of the public (official written correspondence);
- Communication with members of the public (oral communication);
- Official publications intended for public distribution such as (but not limited to):
 - o Notices on the IRBA website;
 - o Advertisements;
 - o Forms;
 - o Manual of Information;
 - o Candidates Guide;
 - o IRBANews;
 - o Bulk emails; and
 - o Signage on buildings.
- Letterheads and other business stationery;
- Educational Structures; and
- International communication.

8.3. The above communications will be made available in the other official languages identified in clause 7, on written request taking into consideration the criteria outlined in clause 8.1.

8.4. **Communication with the hearing or visually impaired:** The IRBA will arrange for South African Sign Language interpreting and conversion of text into Braille or audio on written request within two months taking into consideration the criteria outlined in clause 8.1.

8.5. **Communication with members of the public whose language of choice is not one of the official languages of the Republic:** The IRBA will arrange for appropriate translation or interpreting on written request within two months taking into consideration the criteria outlined in clause 8.1.

9. PUBLICATION OF AND ACCESS TO THIS POLICY

9.1. This Policy will be:

- Published in English;
- Available in the other four official languages, Braille and audio on written request;
- Available on the IRBA's website <http://www.irba.co.za/> ; and
- Displayed at the IRBA's office.

10. COMPLAINTS MECHANISM

10.1. Section 4(2)(f) of the Act provides that in order to enable members of the public to lodge complaints regarding the use of official languages by a national public entity, such entity must provide a complaints mechanism.

10.2. Any complaint must be in writing containing the following:

- Full name, address and contact information of the person lodging the complaint.
- Full details of the complaint with any supporting documentation/ information.

10.3. The complainant can be requested to provide additional information.¹

10.4. The CEO² will respond in writing within two³ months of receiving the complaint.

10.5. Should the complainant be dissatisfied with the CEO's response a further complaint may be lodged with the Minister of Finance.⁴

¹ Section 2(2)(d)(i) of the Use of Official Languages Act 12 of 2012 Regulations.

² Section 2(2)(a)(ii) of the Use of Official Languages Act 12 of 2012 Regulations.

³ Section 2(2)(e)(i) of the Use of Official Languages Act 12 of 2012 Regulations.

⁴ Section 2(3) of the Use of Official Languages Act 12 of 2012 Regulations.