

20 June 2023

Attention: Ms. Mavhungu Maureen Lerule-Ramakhanya  
Title: MEC Department of Education Limpopo  
Email: [matloumj@edu.limpopo.gov.za](mailto:matloumj@edu.limpopo.gov.za)

**RE: APPROVAL OF INDEPENDENT REVIEWS FOR PUBLIC SCHOOLS IN LIMPOPO**

Dear Ms Lerule-Ramakhanya,

I would like to bring to your attention a pressing matter concerning the outstanding approvals for independent reviews in public schools across Limpopo province. In terms of Circular 89 of 2022 issued by the Limpopo Provincial Department of Education on 24 May 2022, and as instructed at a meeting on 8 February 2023 arranged by District Office of the DOE practitioners who were selected by schools to perform an independent review should seek approval from the MEC to be included on the database of service providers as an independent reviewer of public schools in the province of Limpopo. The delays in appointing assurance providers significantly impact the timely approval of budgets for these schools, leading to possible adverse consequences for the education system.

In instances where lack of capacity makes it difficult to regularly approve service providers, regulators may opt to reinstate prior arrangements. This way ongoing service delivery is not affected as a result. Recently, due to capacity constraints the South African Qualifications Authority (SAQA) granted extensions for professional bodies, allowing them to conclude the re-recognition process over a 5-year period<sup>1</sup>. Please refer to the Annexure for the SAQA extension letter to CIBA.

It is our recommendation that the Limpopo Department of Education should consider an approach similar to that of SAQA when considering the approval of service providers for public schools. This way the service delivery of public schools is not negatively affected by the delayed decision making.

Your consideration regarding this matter is highly appreciated.

Yours faithfully,



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Eszter Rapanos  
Technical Manager  
Chartered Institute for Business Accountants

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<sup>1</sup> Clause 20 of the Policy and Criteria for Recognising a Professional Body and Registering a Professional Designation for the Purposes of the National Qualifications Framework Act, Act 67 of 2008 (As amended, September 2020) (Policy and Criteria for Professional Bodies)

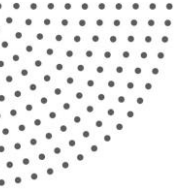
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**APPENDIX 1: SAQA extension letter to CIBA (Attached as separate document)**

## **APPENDIX 2: BACKGROUND TO CIBA**

CIBA is a Professional Accountancy Organisation (PAO) and Self-Regulatory Organisation for accountants, tax practitioners, financial managers, and financial directors, in the public and private sector, with offices in South Africa and Namibia. We are associate members of the Pan African Federation of Accountants (PAFA) and full members of the International Association of Finance Executive Institutes (IAFEI). CIBA is authorised to issue designations as registered with the South African Qualifications Authority (SAQA) and our designated members are recognised as accounting officers, independent reviewers, and independent accounting professionals.

CIBA is a statutorily recognised professional accountancy organisation performing a public service in terms of the following empowering legislation:

### **South Africa**

- Recognized Professional Body and Registered Professional Designations: National Qualifications Framework Act 67 of 2008.
- Recognized Controlling Body for Tax Practitioners: Section 240A of the Tax Administration Act, 2011.
- Professional Accountancy Organisation for Assurance and Non-assurance providers: Regulation 29(4) of the Companies Act, 2008 and Section 60(2) of the Close Corporations Act, 1984.

### **Namibia**

- Professional Accountancy Organisation for Accounting Officers: Section 60(2) of the Close Corporations Act, 1988

CIBA's objectives are to protect the public interest by adopting and enforcing standards of ethics, conduct, quality, and service engagement standards that seek to ensure the delivery of accountable and transparent professional service by CIBA members.

We do this by offering executive education and continuous professional development (CPD) via our training platform CIBA academy, technical news updates via accounting weekly and CFO talks, and enforcing ethical conduct thorough monitoring and disciplinary procedures.

Our brands include:

**[www.saiba.org.za](http://www.saiba.org.za)**

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