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**GOAL 4: QUALITY EDUCATION** 

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# THE ACCOUNTANCY PROFESSION: PURPOSE-LED AND VALUE-DRIVEN

In 2015, world leaders gathered at the United Nations (UN) to adopt an ambitious framework of 17 Sustainable Development Goals (SDGs, also known as the Global Goals) and 169 associated targets that address the full range of social and economic-development issues facing people around the world.

With goals that look at finding solutions for issues relating to poverty, hunger, health, education, climate change, gender equality, water, sanitation, energy, environment and social justice, the SDGs aim ultimately to strengthen people, planet, peace, and partnerships by 2030, and thus end poverty, protect the planet and ensure prosperity for all.

Taken together, these goals provide government, business and civil society with a universal roadmap to tackle urgent challenges, meaningfully engage with emerging risks and discover new opportunities to create value. Achieving the SDGs would create a world that is comprehensively sustainable: socially fair, environmentally secure, economically prosperous, inclusive, and more predictable.

It is a mammoth task.

Indeed, global population estimates show that, at over 8.5 billion people, demands for resources are set exponentially to heighten risks identified by the SDGs.

But the sheer size of the task is not the only consideration.

In addition to crosscutting issues such as governance, peace and security, capacity building and technology transfer, each region has its own set of challenges that it must prioritise if we are to achieve these global goals. South Africa, for example, is ranked as one of

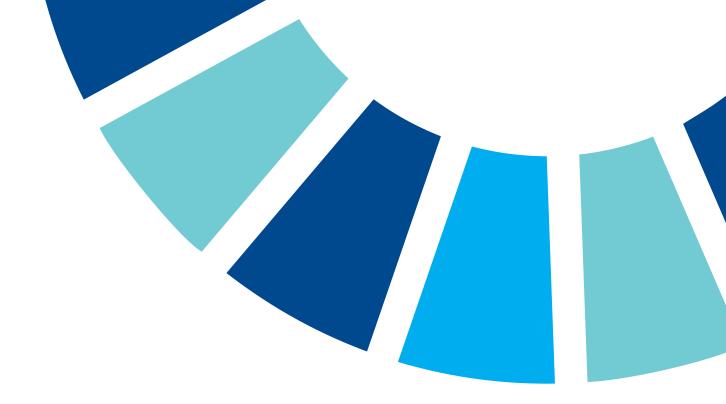
the most unequal countries in the world as a result of abject poverty, imbalanced income distribution and gender inequality. We also have huge skills shortages in many areas including the scientific, engineering and accounting careers, due to our failing education system as well as endemic corruption in all sectors of business (within both the public and private sectors). Considering this, it should not be surprising that SDGs seeking to tackle poverty and inequality, health and education, gender equality and decent work opportunities have been prioritised by companies as the key focus areas for their individual sustainability efforts.

#### People and organisations around the world are taking action to make our planet more sustainable

As a profession that recognises itself as a critical player in creating value, the accountancy profession in South Africa has always contributed time, and other resources to projects focused on making South Africa and the world better.

Indeed, our stated purpose of "responsible leadership" acts as a continuous challenge for us as practitioners and firms, and also as SAICA, to understand that our work has an impact that extends beyond business and into society as a whole.

As a purpose-led profession, we must recognise that when we uplift society and work towards



these 17 SDGs, we have the power to transform our world community by community. To do this, however, we need to move together, consolidate and bolster one another's efforts. Otherwise, we run the risk that our initiatives will fail.

## Individually, we cannot address all these issues Collectively we can make an impact!

We all have a role to play if we are to succeed in dealing with these challenges. Whether in their business or personal capacities or as SAICA members, the corporates, CA Profession and various stakeholders within the profession are playing a crucial role to deliver solutions against all 17 SDGs through countless planning and implementation projects within their communities, organisations and sectors.

This report represents a snapshot of how the accounting profession in South Africa is working towards reaching the SDGs. It shows how, despite all the negative press surrounding our profession, collectively we are living our purpose and leaving a lasting legacy for the communities in which we operate.

While we acknowledge that the SDGs do not represent a short-term project (indeed the majority of the Global Goal's ambitious targets

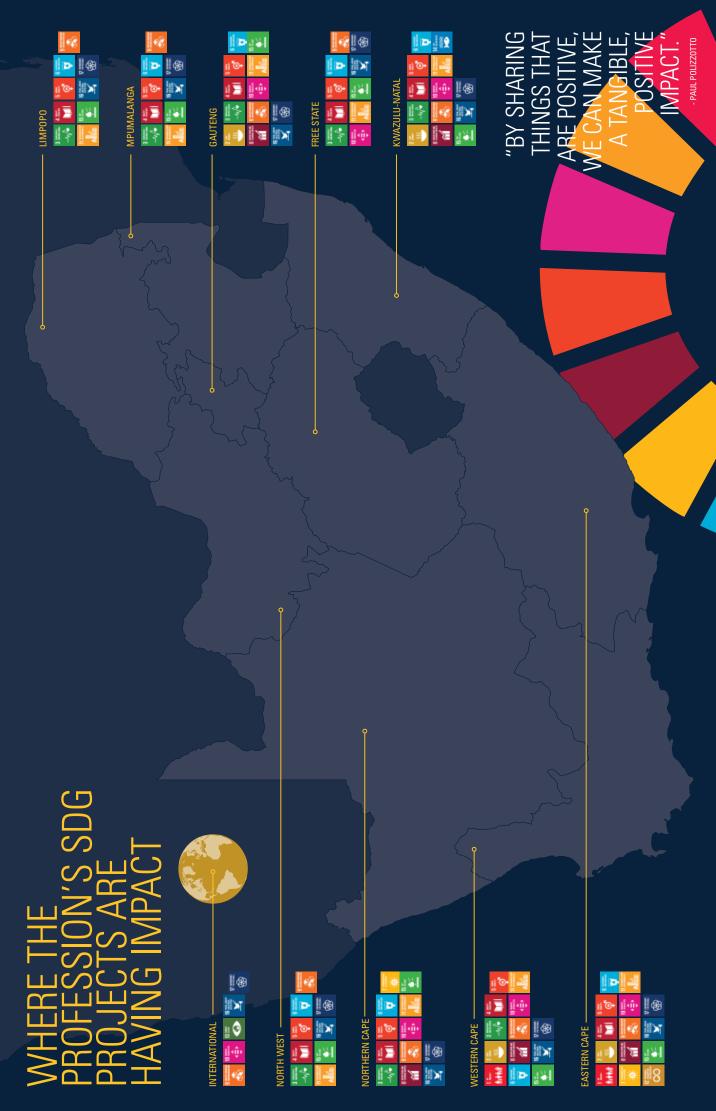
aim for achievement by 2030), we can recognise and celebrate the contribution of the profession towards building the nation and making the world more sustainable.

The stories that follow are examples of how the accounting profession is living its purpose every day through projects run by SAICA, corporate firms<sup>1</sup> and individual members. They are a testament of how, little by little, the profession is helping bring the SDGs to fruition.

Yours in building a more sustainable planet,

CHANTYL MULDER CA(SA)
SAICA EXECUTIVE DIRECTOR: NATION BUILDING

<sup>1</sup>Where firms have not directly engaged with SAICA, information on SDG-related projects have been gathered from sources including, but not limited to, the firm's most recent available annual report, website, etc.







## **NO POVERTY**

GOAL OBJECTIVE

End poverty in all its forms everywhere.

# Eradicating all forms of poverty is one of the greatest challenges the world faces.

#### WHY GOAL 1 MATTERS

Current figures put the number of people living in extreme poverty around 836 million, with more than one in five people living on less than the target figure of US\$1.25 per day. Yet, poverty is more than the lack of income or resources. Those who live in poverty also lack basic services such as healthcare, security, and education. They suffer from hunger and social discrimination, and are dismissed when it comes to decision-making.

Among others, initiatives seen as solutions for this goal eradicate extreme poverty for all, reduce the proportion of men, women and children of all ages living in poverty and ensure that all men and women—in particular the poor and the vulnerable—have equal rights to economic resources. They also encourage and support policies for accelerated investment in poverty eradication.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 1

There are thousands of charities, non-profit organisations (NPOs) and community care organisations across South Africa. As a profession that believes in contributing to positive change, numerous members "give back" to this goal via donations of money, skills or time.

#### WEST COAST COMMUNITY FOUNDATION

For example, CA(SA) Christiaan B de Jager reports that, as a trustee of the **West Coast Community Foundation**, he is able to help the grant-making foundation solicit funds from donors, locally and abroad, and distribute them to address the needs of communities in the West Coast. This develops

- community upliftment projects
- people by way of basic education (refer also to Goal 4)
- employment projects (refer also to Goal 8), and
- other community-based projects.

www.wccf.org.za/web





# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 1

Corporates in the profession uplift and support various charitable organisations that work to eradicate poverty.

#### THE HOPE FACTORY

For example, through **The Hope Factory**, SAICA is helping to eradicate poverty in South Africa by assisting small, medium and microsized enterprise (SMME) start-up projects. The main objective of The Hope Factory's flagship programme is to equip entrepreneurial individuals with skills to establish sustainable businesses (**refer also to Goal 10**).

#### Impact:

Over 1 400 beneficiaries.

www.thehopefactory.co.za

GROWING PEOPLE. DEVELOPING BUSINESSES. IMPACTING COMMUNITIES.

# 783 million people live below the international poverty line of US\$1.90 a day

Visit https://www.un.org/sustainabledevelopment/poverty/ to read more.





## **ZERO HUNGER**

#### GOAL OBJECTIVE

End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

# After a prolonged decline, world hunger appears to be on the rise again.

#### WHY GOAL 2 MATTERS

One in nine people around the world fall into the category of the undernourished – the vast majority of whom live in developing countries. Conflict, drought and disasters linked to climate change are among the key factors causing this reversal in progress. The problem is so dire that the proportion of undernourished people worldwide increased from 10.6% in 2015 to 11% in 2016. This translates to 815 million people worldwide in 2016, up from 777 million in 2015.

Children are among those most deeply affected. In 2017, 151 million children under age 5 suffered from stunting (low height for their age), while 51 million suffered from wasting (low weight for height). In South Africa, we have close to

4 million children who are food insecure. Our situation mirrors that of the global statistics of the increasing number of people who do not have access to basic nutrition on a daily basis. An increasing awareness is the need to focus on the early foundation years of a child's life, as these formative years (1 to 5 years) have a major impact on a child's future.

As the world population continues to grow, many more efforts and innovations are urgently needed to sustainably increase agricultural production, improve the global supply chain, decrease food loss and waste, and ensure that all those who are suffering from hunger and malnutrition have access to nutritious food.

Many members of the international community believe that it is possible to eradicate hunger within the next generation, and they are working together to achieve this goal. Among others, initiatives that are seen as solutions for this goal include those that

- provide access to safe, nutritious and sufficient food all year round
- address the nutritional needs of adolescent girls, pregnant and lactating women and older persons
- seek to double the agricultural productivity and incomes of small-scale food producers through secure and equal access to land, other productive resources and inputs, knowledge, financial services and markets, and
- maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species.





# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 2

#### **RISE AGAINST HUNGER AFRICA**

Rise Against Hunger Africa is part of Rise Against Hunger, an international organisation that coordinates the distribution of food and other life-saving aid programmes around the world. It was brought to our attention by Sean Beautement CA(SA) who serves on the board and works as a volunteer ambassador for the organisation.

This volunteer project was established in South Africa 2009 and has branches in Gauteng, Western Cape, Eastern Cape and Kwa-Zulu Natal. It provides fully-balanced nutritious meals to children: meals that are necessary for their holistic development. Its Early Childhood Development (ECD) Connect programme restores hope to hungry children by providing nutritious meals to improve children's health and learning capabilities, and provides quality learning and infrastructure for the organisation's Early Learning Facilities (refer also to Goal 4).

Over and above this, Rise Against Hunger Africa currently engages with 12 university food banks

to ensure nutritious meals are provided to students in need, as statistics provided by the University of the Free State show that up to 40% of all first-year student dropouts are directly linked to food insecurity.

www.rahafrica.org

#### Impact:

- This year, Rise Against Hunger will pack and distribute just over 5 million meals to support beneficiaries
- 19 361<sup>2</sup> learners have been fed at over 360 Early Childhood Development centres on the ECD Connect programme
- Over 70 000 beneficiaries have been given meals through other NGO partners with whom Rise Against Hunger works
- A total of 2 305 students at 12 universities have been provided with meals.

<sup>2</sup> Between March and August 2018

#### **COUNCIL FOR SCIENTIFIC AND INDUSTRIAL** RESEARCH

Cheryl Howell and Zanele Ngwepe are two CAs(SA) who work in the finance offices of the **Council for Scientific and Industrial Research** (CSIR), an organisation making great strides in the childhood malnutrition space. Through its Nutrition Intervention Pilot Programme, the CSIR has developed a nutrient-rich, nutritional drink made from indigenous goods (e.g. sorghum, soy, milk and indigenous leafy vegetables) and distributed this to learners at five schools in Cofimvaba in the Eastern Cape.

www.csir.co.za/csir-biosciences

#### Impact:

Over 1 800 learners (aged 7–12) from five schools in the poorest region of the Eastern Cape.



#### **MZANSI URBAN FARMERS**

Another SAICA member, Prosper Mpofu CA(SA) has co-founded Mzansi Urban Farmers, an NPC seeking to introduce urban farming to communities in townships and cities in Gauteng. The major beneficiary of this NPC will be primary and high schools, as learners will be taught practical agricultural skills while working in their schools' vegetable gardens. In addition to teaching these vital skills, most of the produce will be consumed by the learners as part of ongoing government nutrition programmes, while the rest will be sold to local communities to allow for the ongoing maintenance and long-term sustainability of the gardens.

www.mzansifarmers.org.za



#### "SOCIETY OF ST. VINCENT DE PAUL"

Part of the work Jeremy das Neves CA(SA) does through the Balito branch of the "Society of St. Vincent de Paul" Catholic Organisation is to collect food and redistribute it to the

organisation's feeding scheme in Nkobongo, Shakaskraal.

www.ssvp.org.za

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 2

Corporates and the CA Profession are working towards this goal by:

- committing to and developing policy and plans to end hunger
- supporting feeding schemes that end hunger and malnutrition, and
- creating sustainable food production through agricultural interventions.

Among others, this includes the following:

Extending the profession's commitment to the
 'Zero Hunger' pledge at the World Economic

- Forum (signed in Davos by KPMG's Global Chairman).
- Providing direct funding to the African Children's Feeding Scheme (ACFS). Through this feeding scheme, set up in 1945 by the late Bishop Trevor Huddleston, Deloitte and the Deloitte Foundation help to provide children in South Africa with milk and a peanut butter sandwich each day.

www.acfs.org.za

#### Impact:

- 31 500 children fed daily.
- SNG Grant Thornton, is also an active participant of the Stop Hunger Now (also known as Rise Against Hunger) campaign which seeks to alleviate poverty in disadvantaged communities. Through this initiative 20 to 40 teams of volunteers in the

SNG Grant Thornton Johannesburg, Pretoria, Durban and East London offices meet to package nutritious meals which are specifically formulated to combat childhood malnutrition (complying with the UNICEF standard).

Corporate involvement also includes spearheading agricultural upliftment projects.

## SAICA MASISIZANE FUND ACCOUNTING SUPPORT PROGRAMME

The SAICA Masisizane Fund Accounting Support Programme is run in partnership with Old Mutual and SAICA Enterprise Development. This project provides back-office accounting support to small-scale farmers in rural KwaZulu-Natal and the Eastern Cape to empower these agricultural producers with equal access to financial services.

#### Impact:

- 7 agricultural cooperatives and 8 individual farmers are assisted by this project
- 8 jobs created for unemployed accounting graduates (also refer to goal 8).

## OPERATION PHAKISA'S AGRICULTURE SECTOR LAB

Deloitte is the lead facilitator of **Operation Phakisa's Agriculture Sector Lab.** The goal of this lab is to help government find solutions that will achieve more inclusive rural economies, ensure food security, increase employment, improve GDP contribution from agriculture, and help farmers

plant one million hectares. As part of this lab, the profession has proven instrumental in delivering evidence-based, detailed cost-implementation plans aimed at growing and developing South Africa's agriculture sector.

# Globally, one in nine people in the world today (815 million) are undernourished

Visit https://www.un.org/sustainabledevelopment/hunger/ to read more.





# GOOD HEALTH AND **WELL-BEING**

**GOAL OBJECTIVE** 

Ensure healthy lives and promote well-being for all at all ages.

Many more efforts are needed to fully eradicate a wide range of diseases and address emerging health issues.

#### WHY GOAL 3 MATTERS

While universal health coverage includes providing access to essential medicines and vaccines to all, this goal specifically focusses on ending preventable deaths of newborns and children under 5 (currently six million children

die annually before reaching their fifth birthday), reducing maternal mortality rates to less than 70 deaths per 100,000 live births, and end epidemics such as AIDS, tuberculosis, malaria, and water-borne diseases.

Initiatives seen to be actively working towards this goal are those that:

- reduce the global maternal mortality ratio
- end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases
- combat hepatitis, water-borne diseases and other communicable diseases
- halve the number of global deaths and injuries from road traffic accidents
- strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
- support the research and development of vaccines and medicines for communicable and non-communicable diseases, and
- look substantially to increase health financing and the recruitment, development, training and retention of the health workforce.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 3

#### **CHANGEABILITY**

Serving on the management committee of **ChangeAbility**, Remerta Basson CA(SA) is helping this NPO run programmes in Community and Skills Development (**refer also to Goal 8**) and Health Awareness and Promotion. This NPO organises exercise groups to help people proactively manage their health, distributes pamphlets on health awareness, and runs pop-up clinics.

www.changeability.org.za

Members in business are also contributing to this goal through **various projects** that:

- develop cost-effective bio-therapeutic technologies, bio-medical technologies and health infrastructure
- contribute to improving health service delivery both at national department level and clinic level, and
- influence policy in the healthcare space, so that greater resources are focused on patient treatment and care.







### WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 3

#### **DELOITTE'S CANCER ALLIANCE**

**Deloitte's Cancer Alliance** provides co-ordinated cancer care to benefit communities in Sub-Saharan Africa by improving access to all.



#### SAICA'S HOSPITAL CAPACITATION PROJECT

**SAICA's Hospital Capacitation Project** provides financial management support and advice to hospital CEOs and provincial structures to ensure that all project financial management initiatives ultimately contribute towards improved patient care. The goal of this project is to:

- support the health sector with expert financial advice and
- address the Auditor-General's findings and achieve an unqualified audit opinion.

#### Impact:

- 7 provincial health departments are supported
- 22 CAs(SA) are involved in this project.



# Since 2000, measles vaccines have averted nearly 15.6 million deaths.

Visit https://www.un.org/sustainabledevelopment/health/ to read more.



## **QUALITY EDUCATION**

#### GOAL OBJECTIVE

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

# Education is the key that will allow many other SDGs to be achieved.

#### WHY GOAL 4 MATTERS

When people can get quality education, they can break away from the cycle of poverty. Education therefore helps to reduce inequalities and to reach gender equality. It also empowers people everywhere to live more healthy and sustainable lives. Yet, studies show that 103 million youths worldwide still lack basic literacy skills (60% of whom are female). In one out of four countries, more than half of the children failed to meet minimum math proficiency standards at the end of their primary school studies. At the lower secondary level, the rate was one in three countries. Among others, initiatives seen as solutions for this goal are those that ensure equal access for

all women and men to affordable and quality technical, vocational and tertiary education—including university education. Those solutions ensure that all girls and boys have access to completely free, equitable, quality primary and secondary education. Furthermore, they eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable—including persons with disabilities, indigenous peoples and children in vulnerable situations. They also substantially increase the supply of qualified teachers and substantially expand the number of scholarships available globally.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 4

Quality education is a goal that is very close to the profession's heart, with countless members and corporates taking part in various interactions to improve the education standards of learners and students around the country. These initiatives include among others:

- donations to Thuthuka and other education and bursary funds
- mentoring
- academic tutoring and literacy projects
- teacher training

- hosting Saturday school classes
- taking part in career awareness and career days at schools
- helping with university application services
- School Governing Body (SGB) and other board involvement
- school facility upgrading and beautification projects.

Particular projects in this space worth highlighting are:

#### THE LEVELSAPP

The **Levelsapp** was developed by Bojane Segooa CA(SA). This app provides free and standardised information to South African secondary school learners seeking information about further study towards any degree or qualification offered at South African universities and TVET colleges. In

addition, the Levelsapp team visits disadvantaged schools and provides career guidance/university application services to learners.

www.levelsapp.co.za

#### Impact:

Over 1 000 learners

#### SIFISO LEARNING GROUP

The **Sifiso Learning Group** was co-founded by Sizwe Nxasana CA(SA) and seeks to be a leading learning ground in Africa. Currently, the group's portfolio consists of:

- Five Future Nation Schools (pre-school to Grade 12)
- Sifiso EdTech that designs, develops and implements innovative and advanced

- learning and assessment tools and content for the education market, and
- Sifiso Publishers that develops and publishes modern educational and entertainment content based on the principles of project-based learning, and that caters to indigenous languages and accounting in the African continent context.

www.sifiso.com

#### **WETHINKCODE**

Claudene Pillay is a CA(SA) who is the CFO of **WeThinkCode**, an organisation actively trying to help solve the youth unemployment challenge in South Africa and bridge the digital skills gap by creating inclusive and relevant pathways to junior software engineering jobs.

www.wethinkcode.co.za

#### Impact:

- More than 400 high-potential students trained
- 85% of WeThinkCode's first cohort (2016) have graduated and are finding employment as junior software engineers.

#### **TUTA-ME**

Together with a computer science graduate, Abed Tau CA(SA) created Tuta-Me, a mobi-app that provides learners at state schools with access to qualified tutors for Grades 10, 11 and 12 maths, science and English. Through this app, learners can go online and find a suitable person to help them with their exam revision at an affordable rate.



#### **WORKSMART REWARDS PROGRAMME**

CA(SA) and academic, Wadzanai Mabuto designed and implemented a gamified application called WorkSmart Rewards Programme. The basic premise of this programme is to provide students with a tool that rewards them for working hard and consistently. The programme, which works in line with the University of Johannesburg's blended learning strategy, is designed to help students take ownership of their learning and teaching them the principles of working consistently to reap the rewards of success.

#### **FUTURE THINKING FOUNDATION NPO**

Marc Sevitz, CA(SA), is a director of the Future Thinking Foundation NPO, which specialises in providing educational support to both learners and teachers in disadvantaged communities in Gauteng, KwaZulu-Natal and the Western Cape. These interventions include various resources that are integrated, by the teacher, into daily lessons

in the classroom. The resources are aligned and support the CAPS curriculum, from the Department of Education.

#### Impact:

19 476 learners and 519 teachers in 20 schools.

## WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 4

The work the profession does in terms of Goal 4 currently has three main areas of focus:

- access to quality education
- teacher and academic development and support, and
- capacity-building at institutions of learning, including school and tertiary level through technical and vocational education and training (TVET) colleges, universities of technology (UoTs) and universities. technology (UoTs) and universities.

#### SNG GRANT THORNTON'S ADULT LITERACY PROJECT

In addition to projects focussing on the above, the objective of SNG Grant Thornton's Adult Literacy project is to teach domestic workers residing in the Monument Park Area in Pretoria basic reading and writing skills. Of the students on the project, 70% are illiterate, with the rest only having

received education up to lower primary school level. Majority of the students are between 40 years and 60 years of age.

#### Impact:

20 dedicated students twice a week.

## PROJECTS FOCUSSING ON ACCESS TO QUALITY EDUCATION

#### SCHOOL PROJECTS

As a direct result of South Africa's shrinking pool of learners who pass mathematics with a mark of above 60% in matric, the profession contributes extensively to the education sector by supporting primary and secondary schools through programmes targeting numeracy and literacy.

#### SAICA'S THUTHUKA SCHOOL PROJECTS

One of the key mandates of SAICA's Thuthuka **School projects** is to ensure that all youths achieve acceptable literacy and numeracy levels at school. Thanks to ongoing donor support, both from within and outside of the accountancy profession, Thuthuka runs 47 school programmes a year across all nine provinces. These projects include, but are not limited to, Thuthuka's career awareness projects such as the annual Accounting Olympiad, academic support programmes and development camps.

#### Impact:

1 million learners over the past 15 years.



#### SCHOOL PROJECTS CONTINUE

#### ISIBINDI ORPHANAGE PROJECT

One of the goals of the **Isibindi Orphanage** project of the Department of Social Development and the National Association of Child Care Workers (NACCW) is to help ensure equal access to all levels of education for children in vulnerable situations. SAICA provides Isibindi's matric candidates with past examination papers and study guides to help them prepare for their final exams.

#### Impact:

• 2 235 orphans supported.



#### TERTIARY EDUCATION PROJECTS

#### THUTHUKA BURSARY FUND (TBF)

These projects support financially-needy
African and Coloured aspiring CA(SA)
students at university through bursaries from
the **Thuthuka Bursary Fund (TBF)** funded
by NSFAS and the accounting profession,
and funding secured for SAICA's **historically disadvantaged institution (HDI) capacitation projects** at Walter Sisulu University, the

University of Zululand and the University of Venda funded by various SETAs.

#### Impact:

- 763 undergraduate students currently supported by TBF
- 817 students currently supported by SAICA's HDI capacitation project.

#### SAICA'S FULL-TIME CTA SUPPORT PROGRAMME

SAICA's full-time CTA support programme (funded by the National Research Foundation) supports graduates from Thuthuka's undergraduate programmes

### throughout their postgraduate CTA studies.

#### Impact:

 578 CTA students currently supported by TBF.

#### WRAP-AROUND SUPPORT PROGRAMMES

SAICA's wrap-around support programmes provide African and Coloured CA-stream students with non-financial support among others in the form of additional academic support, study skills training, induction programmes, networking, life skills and emotional support, mentorship and counselling. This helps to reduce university

drop-out rates and enhance graduation rates, while exponentially improving students' employment potential.

#### Impact:

• Over 2 750 students currently supported.

#### TERTIARY EDUCATION PROJECTS

#### SAICA'S ITC AND APC SUPPORT PROGRAMME

#### **SAICA's ITC and APC support programmes**

(funded by the SETAs) provide part-time academic support for African and Coloured candidates who have failed, but who qualify to rewrite SAICA's two qualifying exams the Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC). The goal of these programmes is to

help disadvantaged candidates pass. This contributes towards achieving equivalent pass rates across all race groups, and therefore also to reach the transformation objectives of the accountancy profession.

#### Impact:

Over 300 trainees supported annually.

#### **IKUSASA STUDENT FINANCIAL AID SCHEME (ISFAP)**

The Ikusasa Student Financial Aid Scheme (ISFAP), a SAICA project, is part of the national effort to solve the funding challenge faced by "missing middle" students (those deemed too rich to qualify for government support, but too poor to afford tuition fees), and that culminated in the country's #FeesMustFall protests. The programme funds the tertiary studies of relevant students from households that earn up to R600 000 per year, and

provides them with the full cost of study as well as wrap-around support for eight occupations of high demand. In so doing, ISFAP is ensuring equal access to quality tertiary education.

#### Impact:

- 1 303 students supported since 2017
- 285 of these students are CA(SA) students who are funded in addition to those funded by TBF.

#### AT(SA) TVET COLLEGE AND UOT POST-SCHOOL TRAINING PROGRAMMES

The AT(SA) TVET College and UoT Post-School **Training programmes** provide work-readiness qualifications and career advancement opportunities to students at TVET Colleges and UoTs. These AT(SA) programmes are increasing the number of youths and adults who have the relevant skills for employment and

#### entrepreneurship.

#### Impact:

- 910 students benefiting from these projects
- 30 AT(SA) members involved in training, mentoring, assessing, moderating, etc.

#### **SNG UNISA CTA PROGRAMME**

SNG Grant Thornton furthers the profession's tertiary education involvement through its SNG Unisa CTA Programme. This programme provides funding for tuition fees as well as contact lecture sessions and any other form of support students require to enable them to pass CTA. The lectures are presented weekly by Unisa lecturers at the Unisa Main Campus

in Pretoria. When the students complete the programme and pass CTA, they are likely to be considered for opportunities to join SNG as trainee accountants for three years before they qualify as Chartered Accountants.

#### Impact:

67 students (62% female and 38% male).

- Also refer to:
- Goal 8: SAICA Unemployed Graduate **Programme**
- Goal 8: Thuthuka CTA Allocations

# PROJECTS FOCUSING ON DEVELOPING AND SUPPORTING TEACHERS AND ACADEMICS

#### SAICA'S EMS EDUCATOR WORKSHOPS

**SAICA's EMS Educator Workshops** provide teaching assistance for Economic and Management Sciences (EMS) educators at

high schools around the country.

#### Impact:

250 teachers supported.

## BUILDING CAPACITY AMONG AFRICAN AND COLOURED CAs(SA) WHO ARE IN ACADEMIA

Building capacity among African and Coloured CAs(SA) who are in academia through various initiatives – including, among others, the two meetings a year that take place between SAICA and all the Accounting Heads of Department (HODs)

at South Africa's HDIs to encourage constructive sharing and collaboration to help solve issues specific to HDIs.

#### Impact:

• 6 HDIs supported.

## AT(SA) TVET AND UOT ACADEMIC CAPACITY ("TRAINTHE TRAINERS") PROGRAMME

The AT(SA) TVET and UoT Academic Capacity ("train the trainers") programme is a lecture development initiative, whereby academics delivering the AT(SA) qualifications at TVETs and UoTs receive additional training and mentoring.

#### Impact:

95 lecturers from 11 TVETs and
 7 UoTs supported.

#### **NKUHLU SUBVENTION FUND**

The Presidents Club of the Association for the Advancement of Black Accountants of Southern Africa (ABASA) has established the **Nkuhlu Subvention Fund** to help bridge the gap in salaries to entice qualified chartered accountants into academia.



# PROJECTS FOCUSING ON BUILDING CAPACITY AT INSTITUTIONS OF LEARNING

#### SAICA'S SCHOOL GOVERNING BODY (SGB)

SAICA's School Governing Body (SGB)
programme is helping the SGBs of primary and
secondary schools to improve their financial
management and governance, and thus to ensure
that financial resources directly benefit learners

at those schools. This support is given to the schools via unemployed financial management diploma holders (refer also to Goal 8).

#### Impact:

• 112 school supported by 73 CAs(SA).

#### **HDI CAPACITATION PROJECT**

SAICA's HDI Capacitation project has built capacity at five of South Africa's six HDIs and accredited their BCom CA-stream undergraduate and postgraduate degrees.

#### Impact:

3 HDIs are fully accredited (under- and postgraduate degrees)

- 2 HDIs are accredited for undergraduate degrees only
- 1 HDI is currently working towards accreditation of its undergraduate degree (accreditation expected in 2019).

## CAPACITY BUILDING OF TVET AND CET COLLEGE HR AND FINANCE DEPARTMENTS

By building capacity within the Finance and Human Resource departments at TVET and community education and training (CET) colleges, SAICA has established systems, processes and controls to create sustainable financial management and human resource

management structures as well as coaches and mentors finance and human resource staff in TVET and CET Colleges.

#### Impact:

 59 colleges (50 TVETs and 9 CETs) supported.

## PRINCE'S ACCOUNTING FOR SUSTAINABILITY PROJECT (A4S)

Globally, it has been agreed that accountants have a crucial and central role to play in integrating sustainability into organisations' mainstream decision-making, strategy, investing and operations. For this reason, SAICA is one of the professional bodies taking part in a project by the Accounting Bodies Network (ABN)

on the Prince's Accounting for Sustainability Project (A4S). This project is creating a global education sustainability report that evaluates every stage in the education of a professional accountant's career where sustainability is currently integrated, and identifies what else must be done to ensure that sustainability is integrated into the work of accountants.

# 617 million youth worldwide lack basic mathematics and literacy skills.

Visit https://www.un.org/sustainabledevelopment/education/ to read more.





## GENDER EQUALITY

GOAL OBJECTIVE

Achieve gender equality and empower all women and girls.

# 70% of women experience physical and/or sexual violence at some point in their lifetime.

#### WHY GOAL 5 MATTERS

Providing women and girls with equal access to education, health care, decent work, and representation in political and economic decision-making processes is key to nurturing sustainable economies, and benefitting societies and humanity at large. Currently, huge disparities between the genders are observed worldwide, with women, on average, earning 77 cents for every dollar that men earn doing the same work. In addition to this, 70%

of women experience physical and/or sexual violence at some point in their lifetime.

Among others, solutions for this goal include initiatives that work to end all forms of discrimination against women and girls everywhere, adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels, and undertake reforms to give women equal rights to economic resources.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 5

#### **AFRICAN WOMEN'S MOVEMENT (AWN)**

The African Women's Movement (AWN) was founded by Refilwe Manteche CA(SA). This NPO advocates for the increased number of women in key decision-making positions. It comprises

four advocacy groups that support this mandate.

#### Impact:

 10 000 female professions are part of the AWN network.

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 5

#### TAKE A GIRL CHILD TO WORK DAY

Initiatives like Cell C's **Take a Girl Child to Work Day** are greatly supported by corporates in the profession. These initiatives seek to help young girls explore work and professional

opportunities of which they might not otherwise have access to or knowledge of and provide them with an experience of learning outside the classroom.

Since much of SAICA's Nation Building work is possible thanks to the assistance of various funders (refer also to Goal 17), the

beneficiaries of various funded SAICA school and university projects (refer also to Goal 4) represent a 60%/40% female/male split.

## SAICA'S GENDER TRANSFORMATION COMMITMENTS

Over the last five years, SAICA's membership demographics have changed and moved more in line with the demographics of the national population largely based on the work of Thuthuka. Ever since TBF's first cohort of students came through the pipeline and qualified as new members in 2012, SAICA's gender transformation commitments

represent an even split between new male and new female members.

#### Impact:

- 6 113 new female CA(SA) members have qualified since 2012
- As at August 2018, 37% (17 981) of SAICA's CA(SA) and AGA(SA) members are female.

#### **GIRL LEARNER DEVELOPMENT CAMP**

Other women-focused projects run by SAICA include among others, the Gauteng Department of Education/Thuthuka **Girl Learner Development Camp** aimed at encouraging girl learners to study towards

science, engineering and technology careers, including chartered accountancy.

#### Impact:

• 296 girl learners supported in 2018.

## FARANANI RURAL WOMEN'S TRAINING PROGRAMME

One of PwC's interventions in this space is the Faranani Rural Women's Training Programme that assists rural women to generate sustainable sources of income through entrepreneurship by providing them with the necessary know-how to get started.

#### Impact:

2 000 women reached since 2006.



## AFRICAN WOMEN CHARTERED ACCOUNTANTS (AWCA)

Through African Women Chartered Accountants (AWCA), the profession focusses on skills development and the accelerated advancement of female African CAs(SA). AWCA's strategy to "accelerate the development of black female

chartered accountants" focuses on:

- identifying and developing young girls
- nurturing and training; and
- leadership development.

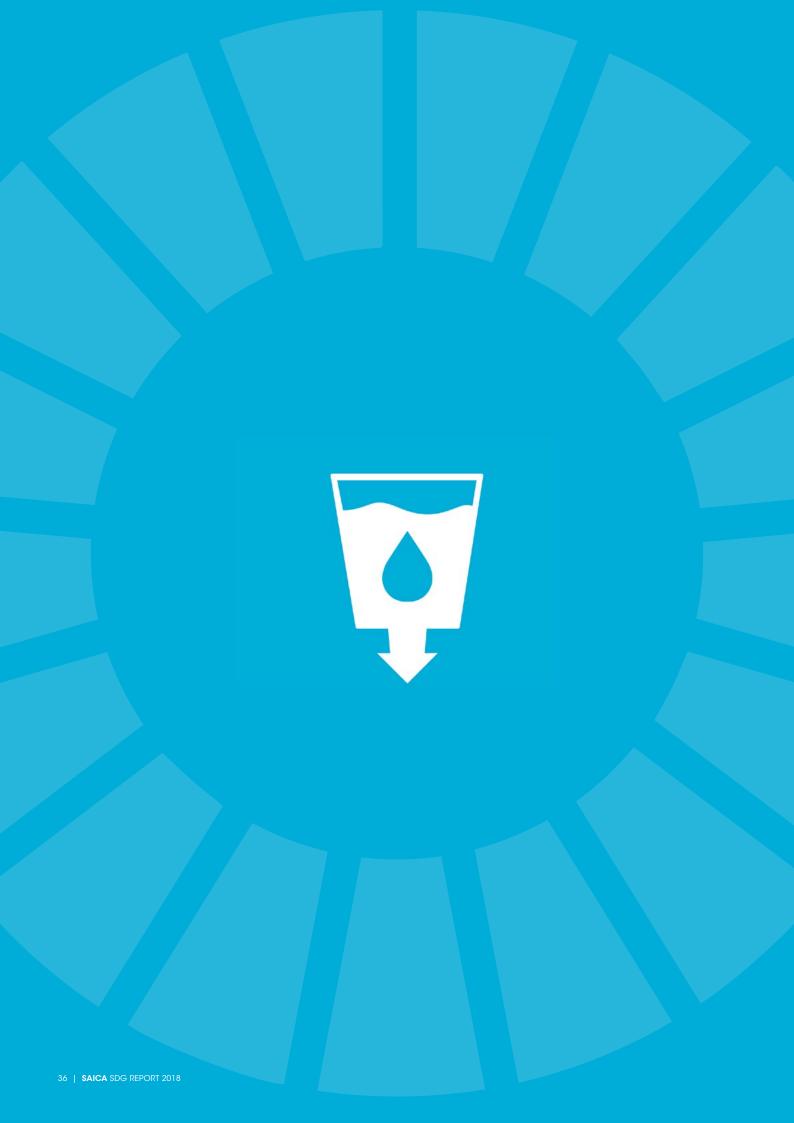
#### **ABASA WOMEN**

The **ABASA Women** committee also addresses the explicit need to cater for the women in the accounting profession. The committee was built on the premise that, although the need to address the issues faced by women in the workplace and as captains of industry

is identified and felt most by women, this cannot be addressed in isolation, but requires collaboration with men in organisations. The committee is open to both genders to engage and better understand one another in the world of work.

Globally, 750 million women and girls were married before the age of 18 and at least 200 million women and girls in 30 countries have undergone female genital mutilation.

Visit https://www.un.org/sustainabledevelopment/gender-equality/ to read more.



# **CLEAN WATER AND** SANITATION

#### GOAL OBJECTIVE

Ensure availability and sustainable management of water and sanitation for all.

## No less than 40% of the global population suffer from a scarcity of water.

#### WHY GOAL 6 MATTERS

That figure is expected to rise, with one in four people projected to be affected by recurring water shortages by 2050. In addition to water shortages, there is the issue of water sanitation. Nearly 1 000 children die daily due to preventable water and sanitation-related diseases. Increasing drought and desertification is already worsening these trends, and figures show that 2.4 billion people worldwide do not have access to basic sanitation services like toilets.

Among others, the initiatives seen as solutions for this goal are those that work to achieve universal and equitable access to safe and affordable drinking water for all, and improve access to adequate and equitable sanitation and hygiene. This also includes those that improve water quality by reducing pollution, as well as those that protect and restore water-related ecosystems.

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 6

## **OPERATION HYDRATE AND WORLD WATER DAY**

By supporting projects like Operation Hydrate and World Water Day, KPMG regularly collects and distributes fresh drinking water to drought-stricken communities.

# Impact:

 KPMG has donated around 60 000 litres of fresh drinking water to date.



# **KPMG'S WATER AND SANITATION TEAM**

From an operational perspective, KPMG's Water and Sanitation team helps both public and private sector clients address the specific and immediate issues relating to sustainability, as well as longerterm strategic planning. The company does this by offering support across the water cycle from tap and back, including a full spectrum of activities involved in managing this natural resource.

# **GENEROSITY WATER SOUTH AFRICA**

Any meeting held at SAICA's head office in Illovo also contributes to this goal, as the bottled water available during meetings is supplied by Generosity Water South Africa. For every bottle of water this organisation sells, two people receive clean water for a month.



"THOUSANDS HAVE LIVED **WITHOUT** LOVE, **NOT ONE** WITHOUT WATER"

- W. H. AUDEN

# 4 billion people lack access to basic sanitation services, such as toilets.

Visit https://www.un.org/sustainabledevelopment/water-and-sanitation/ to read more.





# AFFORDABLE AND **CLEAN ENERGY**

**GOAL OBJECTIVE** 

Ensure access to affordable, reliable, sustainable and modern energy for all.

Only 57% of the global population use and have access to clean fuels and technology.

# WHY GOAL 7 MATTERS

Access to clean, modern, sustainable forms of energy is a critical component of improving the health and livelihoods of billions of people around the world. Yet studies show that 15% of the world's population have no access to electricity at all, while only 57% of the global population use and have access to clean fuels and technology.

Among others, initiatives seen as solutions for this goal include those that work towards ensuring universal access to affordable, reliable and modern energy services and substantially increase the share of renewable energy in the global energy mix. They also facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced, cleaner fossil-fuel technology. In addition they promote investment in energy infrastructure and clean energy technology.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 7

# **MAHLAKO A PHAHLA INVESTMENTS**

Various members have indicated that they are involved in a number of solar power and wind projects around the country. For example, **Mahlako** a **Phahla Investments** co-founded by CA(SA), Meta Maponya, operates in the electrical, energy, mining, financial and infrastructure sector. The company has invested in solar projects in the Northern Cape and developed wind assets.

Other CAs(SA) are increasing global renewable energy supplies by working in companies that provide energy efficiency installations and/or work in physical buildings that encourage environmental sustainability.



# **SUSTAINABLE ENERGY FOR ALL**

Lauren Campbell CA(SA) works for **Sustainable Energy for All (SEforALL)**, an international organisation working with leaders in government, the private sector and civil society to drive faster action towards the achievement of SDG 7, which

calls for universal access to sustainable energy by 2030, and the Paris Climate Agreement, which calls for reducing greenhouse gas emissions to limit climate warming to below 2°C.

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 7

# SAICA ENTERPRISE DEVELOPMENT AVON AND DEDISA PROJECT

The SAICA Enterprise Development Avon and Dedisa Project is a bespoke enterprise and supplier development programme, aptly named 'Enegro'. Its aim is to provide a customised incubation programme in order to develop a network of black energy consultants and professionals to support South Africa's energy sector and find new energy solutions for the continent.

# Impact:

• 10 SMMEs supported on the programme



Energy is the dominant contributor to climate change, accounting for around 60% of total global greenhouse gas emissions.

Visit https://www.un.org/sustainabledevelopment/energy/ to read more.





# DECENT WORK AND ECONOMIC GROWTH

# **GOAL OBJECTIVE**

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

# The 2017 global unemployment rate is 5.6%. This equals 192.7 million unemployed people.

# WHY GOAL 8 MATTERS

A full 13% of the global unemployment figure are unemployed youths (aged 15 to 24) – a figure that is nearly three times higher than the rate for adults. In addition to this, 2017 statistics show that around 300 million workers are classed as "workers in extreme poverty" living on less than US\$1.90 per day. Despite the fact that the global economy is said to be recovering from the 2008 financial crisis, we continue to see figures on slower growth, widening inequalities, and not enough jobs to keep up with a growing labour force. Entrepreneurship and job creation are effective measures to eradicate these statistics, yet we need to see significant growth and support to be able to do so.

Among others, solutions for this goal include initiatives that work to sustain per capita economic growth in accordance with national circumstances, promote development-oriented policies that support productive activities, as well as decent job creation, entrepreneurship, creativity and innovation. They encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services. They also work towards achieving full, productive, and decent employment for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. They aim at substantially reducing the proportion of youths not in employment, education or training (the "neets").

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 8

## **CHANGEABILITY**

Serving on the management committee of ChangeAbility, Remerta Basson CA(SA) is helping this NPO run programmes in Community and Skills Development and Health Awareness and Promotion (refer also to Goal 3). As part of ChangeAbility's Community and Skills Development programme,

the organisation presents employment workshops and shows beneficiaries how to manage their personal finances by teaching them budgeting techniques and enhancing their financial literacy. The organisation is also developing workshops on entrepreneurial skills for its beneficiaries.

### THAMANI CONSULTING

Abed Tau CA(SA) co-founded **Thamani Consulting**, a business that provides accounting, audit, tax and financial management services for SMMEs that simply cannot afford to pay for services from big

accounting firms.

### Impact:

 The consultancy services around 50 SMMEs.

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 8

# **WESTERN CAPE FUNDING FAIR**

The Western Cape Funding Fair (WCFF), a joint initiative between Deloitte and the Department of Economic Development and Tourism, seeks to educate entrepreneurs and business owners on issues affecting access to finance.

## Impact:

- Since 2015, the WCFF has attracted
   1 800 business seeking funding
- Funding in excess of R12 million has been allocated, with an additional R37 million in deals pending.

# SAICA ENTERPRISE DEVELOPMENT FLAGSHIP PROGRAMME

The SAICA Enterprise Development Flagship

Programme develops black SMMEs from various sectors through impactful entrepreneurial development programmes where the Financial Excellence Offering forms the core. This includes finance coaching, finance bootcamps and back office accounting support. The objective is to grow financially savvy SMMEs to support our vision of playing an active role in economic transformation in South Africa, through advancing the sustainable

growth of entrepreneurial black businesses.

## Impact:

As a direct result of this programme, 375 new jobs have been created (2014-2017 period). Over 700 SMMEs have benefitted from the programme and achieved the following:

- average 25% increase in net profit
- average 29.6% increase in net asset value
- combined R23.3 million increase in annual turnover.
- 2 CAs(SA) involved in this project.

# J.P. MORGAN ACCOUNTING SUPPORT FLAGSHIP PROGRAMME

Through the bespoke J.P. Morgan Accounting
Support Flagship Programme, SAICA Enterprise
Development has provided back-office accounting
support services to Gauteng SMMEs through an
unemployed graduate learnership where they
are upskilled with financial literacy and financial

training to make their businesses more successful.

# Impact:

- 100 SMMEs supported
- 50 graduates upskilled with work-readiness training
- 60 new jobs created.

# AT(SA) PRIVATE SECTOR TRAINING PROGRAMME

The AT(SA) Private Sector Training programme, created in conjunction with private sector training providers, provides open access for financial employees who want to upskill themselves so that they can advance their careers.

# Impact:

- 3 500 employees upskilled to achieve higher levels of economic productivity
- 50 corporate and public sector training partners provide AT(SA) training for their employees.

## THUTHUKA CTA ALLOCATIONS

Once aspiring CAs(SA) have obtained their undergraduate and CTA (or honours equivalent) qualification, they must complete a three-year training programme and pass the two qualifying SAICA exams before they can register as a CA(SA). Since the Thuthuka Bursary Fund relies on donor funding, bursary beneficiaries are allocated

to these firms to do their three-year training programme via the **Thuthuka CTA allocation** process.

# Impact:

 Over 600 students allocated in 2017. The annual number depends on the CTA pass rate for that year.

### SAICA SGB INTERN PROJECT

SAICA places unemployed TVET College students with a Diploma in Financial Management into an **18-month internship** with the schools that it assists

via its SGB project (refer also to Goal 4).

# Impact:

Over 200 interns currently supported.

# SAICA CORONATION BUSINESS DEVELOPMENT GAMES

The annual SAICA Coronation Business

Development Games, a Thuthuka School project
(refer also to Goal 4), introduces learners in
grades 10 to 12 to how business works in
the real world. The objective is to help young
people realise their entrepreneurial potential

and understand its contribution to the greater economy from an early age.

# **Impact**

1 000 learners (on average) take part every year.

# PWC'S BUSINESS SKILLS FOR SOUTH AFRICA (BSSA)

Through a non-profit educational trust, **PwC's Business Skills for South Africa (BSSA)**, has
provided over R8 million (in 2017) in non-financial

support for SMMEs (most notably small, womanowned businesses) through business skills training including various financial awareness projects.

## **UNEMPLOYED YOUTH PROJECTS**

The profession also directs a number of **unemployed youth projects** such as PwC's "Advancing youth economic empowerment"

seminars, which provide the youth with practical techniques for job searching and refine their entrepreneurial skills.

# Also refer to:

- Goal 2: SAICA Enterprise Development's Masisizane Fund Accounting Support Programme
- Goal 4: AT(SA) UoT and TVET College Post-School Training Programme

"DECENT WORK
IS AT THE HEART
OF THE SEARCH
FOR DIGNITY FOR
THE INDIVIDUAL,
STABILITY FOR
THE FAMILY AND
PEACE IN THE
COMMUNITY."

- JUAN SOMAVIA

# 470 million jobs are needed globally for new entrants to the labor market between 2016 and 2030.

Visit https://www.un.org/sustainabledevelopment/economic-growth/ to read more.





# INDUSTRY, INNOVATION AND INFRASTRUCTURE

# GOAL OBJECTIVE

Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.

# More than 4 billion people in the world do not have access to the Internet.

# WHY GOAL 9 MATTERS

Bridging the digital divide is crucial to ensure equal access to information and knowledge, as well as to foster innovation and entrepreneurship—as it is known that improved infrastructure and innovation are crucial drivers of economic growth and development.

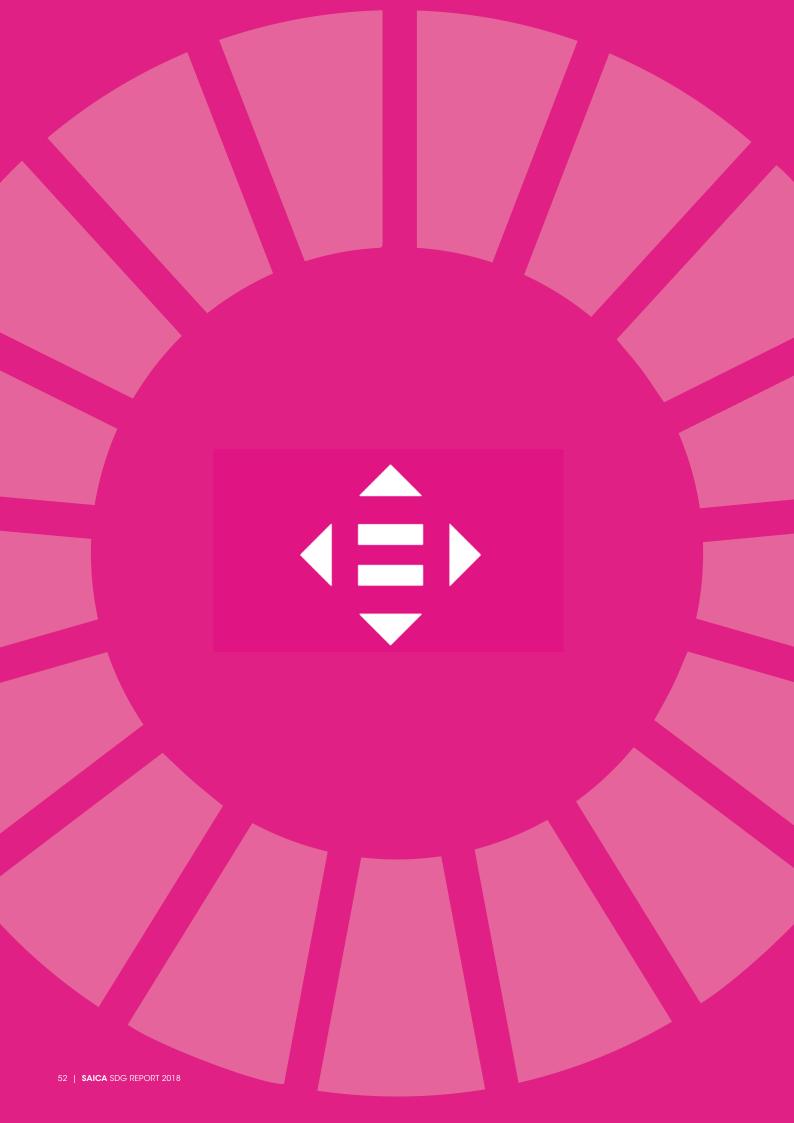
Among others, initiatives seen as solutions for this goal are those that work to develop quality, reliable, sustainable and resilient infrastructure, promote inclusive and sustainable industrialisation and facilitate sustainable and resilient infrastructure development. They significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet.

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 9

# OPERATION PHAKISA BASIC EDUCATION LAB

Significantly increasing access to information and communications technology is a vital part of the targets for Goal 9. By being a key facilitator in government's **Operation Phakisa Basic Education Lab**,

Deloitte has helped to design feasible, cost-effective and scalable solutions that government can use to leverage information and communication technology (ICT) in South African schools.



# REDUCE INEQUALITIES

# **GOAL OBJECTIVE**

Reduce inequality within and among countries.

# The richest 10% earn up to 40% of the total global income.

# WHY GOAL 10 MATTERS

Income inequality is on the rise, with the richest 10% earning up to 40% of total global income. The poorest 10% earn only between 2% and 7% of total global income. At the current rate of progress, the World Economic Forum says it will take 217 years to close the gender gap in employment opportunities and pay.

Solutions for this goal include initiatives that reduce inequality by focusing on empowering the bottom 40% of the population, as well as those promoting and empowering the social, economic and political inclusion for all-irrespective of age, sex, disability, race, ethnicity, origin, religion or economic status.

# WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 10

## **ABASA**

As a professional association, **ABASA** unites accountants and aspiring accountants to promote and facilitate the identification and creation of opportunities that provide advancement for

black accounting professionals. Through various programmes and activities, the association seeks to advance black accountants and redress the inequalities of the past.

# THE HOPE FACTORY'S (THF'S) FLAGSHIP SOCIO-ECONOMIC DEVELOPMENT PROGRAMME

Through The Hope Factory's (THF's) Flagship Socio-Economic Development Programme, SAICA runs programmes focussing on personal development in business. The programme targets historically disadvantaged people, informal businesses, start-up businesses, and those with potentially viable business ideas. In so doing, THF is helping the bottom 40% of the population achieve and sustain income growth at a rate higher than the national average.

### **Impact**

 Over 1 400 beneficiaries have graduated off the programme since inception.

www.thehopefactory.co.za



# THF'S TRANSNET PIPELINES CUSTOMISED PROGRAMME

Funded by Transnet, **THF's Transnet Pipelines Customised Programme** is a mentorship
programme aimed at empowering and enabling
entrepreneurs with disabilities, with the purpose to

promote their economic inclusion.

### **Impact**

• 20 disabled SMMEs supported.

# **WECARE**

Spearheaded by South Africa's female chartered accountants, the **weCAre** project supports Noah's Ark Yeoville, an after-care facility for orphaned and vulnerable children impacted by HIV/AIDS. Through

various initiatives, this project aims to reduce the inequalities experienced by the centre's youths.

# **Impact**

• 70 children currently supported.

## **PAYROLL GIVING**

Payroll Giving is another initiative that the profession uses to contribute to a variety of projects that help alleviate inequalities in vulnerable communities—particularly orphans, abused women and the aged.

www.payrollgiving.co.za

# Impact:

Among others, Payroll Giving supports beneficiaries such as the Arise and Shine Hope Centre (280 children), Bethany Home, the Ingqayizivele Secondary School (350 learners) and the Joseph Gerald Old Age Home (37 elderly citizens).

## UNITED FOR KIDS FOUNDATION

Deloitte also provides less-fortunate, sick and orphaned children in Nigeria with tools to overcome poverty, sickness and illiteracy through its cofounded United for Kids Foundation (UKF).

www.unitedforkidsfoundation.org

Roughly 50 000 children have been supported by UKF's Back to School Programme.

### THE GLOBE NETWORK

In addition to these projects is The GLOBE Network, a Deloitte programme, has the single vision of creating a diverse and inclusive workplace where all employees feel comfortable to work. The programme

focuses on three areas (policy and practice, wellbeing and mentoring, and networking) to support lesbian, gay, bisexual, trans, queer, and non-defined (LGBT+) people across the firm, including their family and friends.

Evidence from developing countries shows that children in the poorest 20% of populations are up to three times more likely to die before their fifth birthday than children in the richest quintiles.

Visit https://www.un.org/sustainabledevelopment/inequality/ to read more.





# SUSTAINABLE CITIES AND COMMUNITIES

# **GOAL OBJECTIVE**

Make cities and human settlements inclusive, safe, resilient and sustainable

# 828 million people live in urban slums, and the number is rising daily.

# WHY GOAL 11 MATTERS

More than half of the world's population now live in urban areas. By 2050, that figure will have risen to 6.5 billion people – two-thirds of all humanity. Despite these high figures, 828 million people live in urban slums, and the number is rising daily. Extreme poverty is concentrated in these urban spaces-making upgrading access to safe and affordable housing, and upgrading slum settlements a must for humanity.

Solutions for this goal include, among others, initiatives that ensure access to inclusive and sustainable urbanisation, for example safe and affordable housing, basic services, and slum upgrading. Relevant projects provide safe, affordable and sustainable transport, and contribute towards reducing the number of people affected by environmental issues, which include natural disasters, pollution, etc.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 11

## **SA HOME LOANS**

Zakheni Dlamini is a CA(SA) at SA Home Loans. As the Director of Business Development, his role includes leading activities in the affordable housing market and managing strategic relationship with the Government Employees Housing Scheme. One of the ways SA Home Loans does this is through the Finance-linked Individual Subsidy Programme

offered by the Department of Human Settlements, which grants affordable housing subsidies of up to R87 000 to qualifying applicants. This option is available to first-time home buyers with a household income between R3 500 and R15 000 per month.

www.sahomeloans.com

# JOHANNESBURG SOCIAL HOUSING COMPANY (JOSHCO)

Also working in the affordable housing arena is CA(SA) Success Marota. He is the CFO of the Johannesburg Social Housing Company (JOSHCO), which has been mandated by the City of Johannesburg to provide and manage affordable

rental housing for the lower income market. Its focus is predominantly on serving families whose total household income is between R3 500 and R7 500 a month.

www.joshco.co.za

"WHAT IS THE USE OF A **HOUSE IF YOU** DON'T HAVE A **DECENT PLANET** TO PUT IT ON".

- HENRY DAVID THOREAU

# 883 million people live in slums today and most them are found in Eastern and South-Eastern Asia.

Visit https://www.un.org/sustainabledevelopment/cities/to read more



# RESPONSIBLE CONSUMPTION AND PRODUCTION

**GOAL OBJECTIVE** 

Ensure sustainable consumption and production patterns.

Humanity urgently needs to reduce our ecological footprint by changing the way we produce and consume goods and resources.

# WHY GOAL 12 MATTERS

Did you know that 1.3 billion tonnes of food is wasted every year, while almost two billion people go hungry or undernourished?

The efficient management of our shared natural resources such as food and water, and the way we dispose of toxic waste and pollutants, must be changed if we are to achieve the targets set out in this goal.

Initiatives that revolve around achieving the efficient use of natural resources are seen as solutions working towards this goal. This includes the environmentally sound management of chemicals and waste, as well as projects that reduce waste generation through prevention, reduction, recycling and reuse.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 12

## **MYAFRICANMUM**

Many of the projects that members are engaging with in terms of Goal 12 take place at a personal or community level – particularly when it comes to recycling and reducing waste.

One project worth noting is **MyAfricanMum**. Founded by a CA(SA), Naomi Ledoux, this business recycles wrappers (from sweets, cool drinks, biscuits, chocolates, etc.) picked up by community

members in the Eastern Cape and turns them into handbags. In so doing, not only is MyAfricanMum contributing to Goal 12, it is also contributing to Goals 5 and 8, as the business employs three previously unemployed, stay-at-home moms who make these bags.

www.facebook.com/myafricanmum

"THE TIME IS
PAST WHEN
HUMANKIND
THOUGHT IT
COULD SELFISHLY
DRAW ON
EXHAUSTIBLE
RESOURCES.
WE KNOW
NOW THAT THE
WORLD IS NOT A
COMMODITY."

- FRANCOIS HOLLANDE

# 93% of the world's 250 largest companies are now reporting on sustainability.

Visit https://www.un.org/sustainabledevelopment/sustainable-consumption-production/ to read more.



# CLIMATE ACTION

**GOAL OBJECTIVE** 

Take urgent action to combat climate change and its impacts.

There is not a single country in the world that is not experiencing first-hand the drastic effects of climate change.

# WHY GOAL 13 MATTERS

Global warming (estimated to have caused average temperatures to increase 0.85°C in the last 200 years) has caused long-lasting changes to our climate system. This threatens irreversible consequences including natural disasters, diminished natural resources, etc.

Solutions working towards this goal include,

among others, projects that strengthen a country's resilience against climate-related hazards and natural disasters. They improve awareness and adaption around climate change, and promote climate change-related sustainable planning and management.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 13

Many companies and members within the profession are working to tackle their carbon emissions and make their work and home

environments more environmentally friendly through innovations in energy, water, and lighting consumption, as well as recycling.

## **WORLD WIDE FUND FOR NATURE**

On a larger scale, Davis Nathaniel Mjema CA(SA) has revealed details of the work he does as an employee of the World Wide Fund for Nature (WWF) in the Tanzania country office. Under Goal 13, this action includes lobbying governments regarding the need for a new global policy on climate change that favours climate-resilient, low-carbon development, energy efficiency and clean renewable energy for all—and holding governments to account.

The WWF is also working with financial institutions to get money out of fossil fuels and into climate solutions like clean technology and forest restoration. In addition to this work, the WWF is working on various environmental conservation projects including life under water, promoting the use of renewable energy, life on land, etc.

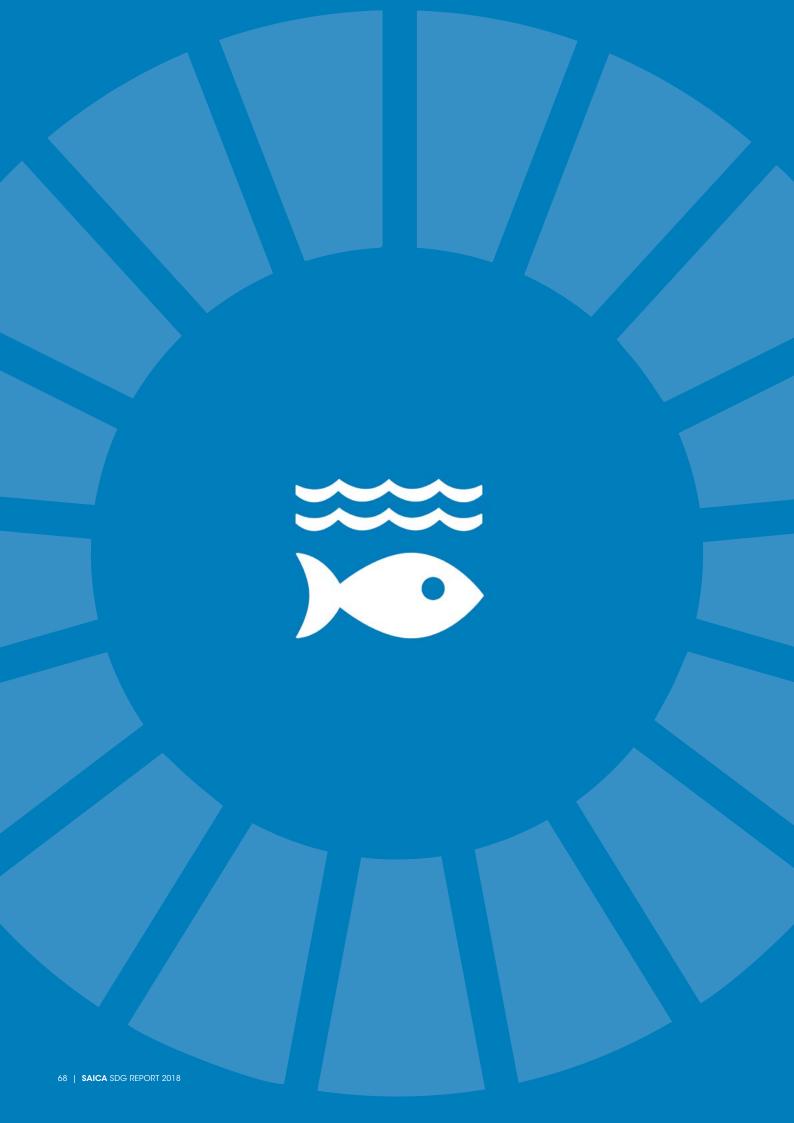


"CLIMATE CHANGE IS NO LONGER SOME FAR-OFF PROBLEM; IT IS HAPPENING HERE, IT IS HAPPENING NOW."

- BARACK OBAMA

From 1880 to 2012, average global temperature increased by 0.85°C. To put this into perspective, for each 1°C of temperature increase, grain yields decline by about 5%. Maize, wheat and other major crops have experienced significant yield reductions at the global level of 40 megatons per year between 1981 and 2002 due to a warmer climate.

Visit https://www.un.org/sustainabledevelopment/climate-change-2/ to read more.



# LIFE BELOW WATER

# **GOAL OBJECTIVE**

Conserve and sustainably use the oceans, seas and marine resources for sustainable development.

# Over three billion people depend on marine life for their livelihood

# WHY GOAL 14 MATTERS

The oceans cover three-quarters of the Earth's surface, but what many people do not realise is that they are essential for making the planet inhabitable: rainwater, drinking water and climate are all regulated by ocean temperatures and currents. Over three billion people depend on marine life for their livelihood. Oceans absorb 30% of all carbon dioxide produced by humans. Yet, despite their importance to the world's ecosystem, there has been a 26%

increase in acidification since the industrial revolution. Over 30% of marine habitats have been all but destroyed, and 30% of the world's fish stocks are over-exploited.

Solutions working towards this goal include, among others, projects that reduce marine pollution of all kinds, protect marine and coastal ecosystems, and regulate harvesting so as to end overfishing and unregulated fishing.

# WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 14

# **USHAKA MARINE WORLD**

Through public sector and municipal entities such as **Ushaka Marine World**, where CA(SA) Xolisa Hlongwane is the CFO, as well as through various positions held on the boards of companies with a vested interested in "Life Below Water" conservation efforts, our members' work encourages the public to pay attention to marine conservation. Much of this work teaches the public how to behave responsibly towards the ocean environment, and lobbies government and other stakeholders to improve policy relating to sustainable fishing and the safeguarding of marine environments.





"AT THIS RATE, BY 2100 MORE THAN HALF OF THE WORLD'S MARINE SPECIES MAY STAND ON THE BRINK OF **FXTINCTION.**"

- UN

Coastal waters are deteriorating due to pollution and eutrophication. Without concerted efforts, coastal eutrophication is expected to increase in 20% of large marine ecosystems by 2050.

Visit https://www.un.org/sustainabledevelopment/oceans/ to read more.



# LIFE ON LAND

**GOAL OBJECTIVE** 

Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, stop and reverse land degradation and halt biodiversity loss.

Plants provide 80% of our human diet, and we rely on agriculture as an important economic resource and means of development.

# WHY GOAL 15 MATTERS

Due to climate change, as well as natural disasters such as drought and other factors, there is an unprecedented amount of land degradation. This is resulting in the loss of arable land at 30 to 35 times the historical rate. This not only affects man and the available arable land, but also the other creatures who inhabit the planet. Indeed, of the 8 300 animal species known, 8% have become extinct, and

22% currently face a high risk of extinction.

Solutions for this goal include conservation initiatives that are working to implement sustainable use of land, including forests. These initiatives aim to combat desertification, reduce the impact of invasive alien species, and work towards ending poaching and trafficking of protected flora and fauna species

#### WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 15

As with Goal 14, there are many members in business who have prioritised "Life on Land" as their SDG by:

- serving on the boards or acting as trustees of various organisations with a "Life on Land" agenda, and
- promoting awareness as well as supporting initiatives that stop the poaching of rhinos, elephants, pangolins and other endangered species.

#### **SOUTH AFRICAN NATIONAL BIODIVERSITY INSTITUTE (SANBI)**

Notably, Lerato Sithole CA(SA) is the CFO of the **South African National Biodiversity Institute** (SANBI), which contributes to South Africa's sustainable development by facilitating access to biodiversity data. The organisation generates information and knowledge, builds capacity, provides policy advice, and highlights and conserves biodiversity in its national botanical and zoological gardens.

www.sanbi.org



"EVENTUALLY WE'LL REALISE THAT IF WE **DESTROY THE** ECOSYSTEM, WE DESTROY **OURSELVES.**"

- JONAS SALK

# Around 1.6 billion people depend on forests for their livelihood, including 70 million indigenous people.

Visit https://www.un.org/sustainabledevelopment/biodiversity/ to read more.



## PEACE, JUSTICE AND STRONG INSTITUTIONS

#### GOAL OBJECTIVE

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

## Nearly 20 people are displaced as a result of conflict or persecution every minute.

#### WHY GOAL 16 MATTERS

We are living in a world that is increasingly divided. Some regions enjoy sustained levels of peace, security and prosperity, while others fall into seemingly endless cycles of conflict and violence. Indeed, until there is peace, stability, human rights and effective governance based on the rule of law, we cannot hope for sustainable development. This is why it is disturbing to discover that every minute, nearly 20 people are displaced as a result of conflict or persecution; 10 million have been deemed

stateless as a result of having been denied a nationality and related rights; and 603 million women live in countries where domestic violence is not considered a crime.

Solutions for this goal include initiatives that reduce all forms of violence, develop transparent institutions, promote the rule of law and ensure equal access to justice. They also ensure public access to information and the protection of fundamental freedoms.

#### WHAT MEMBERS IN BUSINESS ARE DOING IN TERMS OF GOAL 16

#### **AUDITOR-GENERAL SOUTH AFRICA (AGSA)**

Kimi Makwetu is a CA(SA) and the Auditor-General South Africa (AGSA). As the head of this government organisation, Makwetu looks at strategic government objectives, programmes and initiatives and responds to identified risks

in the AGSA's audit work. Audit reports by the AGSA seek to improve the culture of public sector accountability in South Africa.

www.agsa.co.za

#### WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 16

#### AT(SA) PUBLIC SECTOR TRAINING PROGRAMME

Without sufficiently trained professional accountants, governments are vulnerable to poor financial management, which leads to corruption and poor service delivery. Through its customised AT(SA) Public Sector Training programme, public financial managers are being professionalised

and are moving towards public sector-focused accounting and governance skills.

#### **Impact**

- 6 000 trained public sector employees
- 155 public sector organisations.

Over and above its public sector work, SAICA also participates in developing effective, accountable and transparent institutions at institutions of higher learning and training offices in the following ways:

#### SAICA UNIVERSITY PROGRAMME ACCREDITATION **AND MONITORING**

Quality assurance processes for academic programmes leading to the CA(SA) qualification: In its role as an Education and Training Quality Assurer (ETQA) and in terms of its current recognition standing with the Independent Regulatory Board for Auditors (IRBA), SAICA accredits and monitors programmes specifically designed to allow access to the Initial Test of Competence (ITC).

#### **Impact**

SAICA has accredited 21 institutions nationwide. In so doing, it is facilitating access to quality education for all (refer also to Goal 4).

#### SAICATRAINING PROGRAMME

The training element of the CA(SA) competency framework is delivered through SAICA accredited training offices. It is therefore critical that the maintenance of training office standards and the quality of the training programme is actively monitored and enhanced via SAICA's accreditation criteria process to ensure that firms are following best practice to produce quality and consistent trainee accountants.

#### Impact:

710 SAICA accredited training offices.

Equally relevant to reaching this goal, is the role that various members of the profession plays in multilateral efforts to promote ethical conduct in business and curb corruption.

## Approximately 28.5 million primary school age who are out of school live in conflict-affected areas.

Visit https://www.un.org/sustainabledevelopment/peace-justice/ to read more.



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### **PARTNERSHIPS FOR** THE GOALS

GOAL OBJECTIVE

Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development.

#### Foster innovation and coordinate policies to achieve sustainable growth.

#### WHY GOAL 17 MATTERS

The world today is more interconnected than ever before. The SDGs can only be achieved if there is a strong commitment to global partnership and cooperation, as this will ensure that we share ideas, foster innovation and coordinate policies to achieve sustainable growth and development around the world.

Among others, initiatives seen as solutions for this goal include those that strengthen

domestic resource mobilisation, improve domestic capacity for tax and other revenue collection, and assist in developing coordinated policies aimed at fostering debt financing, debt relief and debt restructuring. These initiatives should also enhance international support for implementing effective and targeted capacitybuilding, and encourage those who promote effective public, public-private and civil society partnerships.

#### WHAT CORPORATES AND THE CA PROFESSION ARE DOING IN TERMS OF GOAL 17

The profession participates in and contributes to various international standard-setting processes through the monitoring of developments and

outreach activities of standard-setting boards. Below is a high-level outline of some of the work that is being done in this space.

#### PUBLIC-PRIVATE PARTNERSHIPS

Thought numerous public-private partnerships with various government institutions-most notably National Treasury, the Department of Basic Education (DBE), the Department of Higher Education and Training (DHET), and various SETAs—the profession is actively advancing

solutions to promote and enhance funding for skills development as well as to implement effective and targeted capacity-building to support South Africa's Nation Development Plan and the Global Development Goals.

#### INFLUENCING PUBLIC POLICY

Through various stakeholders, the CA profession actively participates in policy discussions on some of the most important socio-economic challenges-discussions aimed at seeking outcomes that benefit society, government and business. The goal of many of these interactions is to create fit-for-purpose legislation, standards and policies such as the Chartered Accountancy **Profession Sector Code (CA Charter).** 

The primary goal of the CA Charter is to strengthen the country's economy by playing a significant and leading role in transformation and skills development by looking deep into our profession in a united manner. Working in consultation with various key stakeholders, the CA Charter Council has devised creative and sustainable ways to use the generic broad-based black economic empowerment (B-BBEE) codes to cultivate growth and equality within the sector and thereby produce more black CAs(SA). The CA Charter is expected to be gazetted before the end of 2018.

www.cacharter.co.za

By having a seat on the President's **B-BBEE Empowerment Advisory Council**, the profession, through SAICA, has advanced key issues and worked tirelessly to influence Code 300, which measures initiatives intended to achieve equality in the workplace.

The profession's public policy efforts have also been instrumental in drafting:

- 29 TVET college financial policies for
- 41 TVET college HR policies for DHET
- the Cost of Tax Compliance Research
- the DPME and SARS Improvement Plan to address the simplification of the Cost of Tax Compliance for Small Business in South Africa (CTCSBSA)
- the Guidelines for Preparation of **Public School Financial Statements** (done in partnership with the DBE)
- The promotion, adoption and use of IFRS for SMMEs in South Africa.

#### ADVOCACY

The profession also participates in various international forums as part of its advocacy role. These interactions are vital for informing national and global standard-setting. The projects in this space include the following:

The Pan African Federation of Accountants (PAFA) Education and Advisory Committee (PEAC), of which SAICA is a member, focuses on matters relating to accounting education standards, policies and strategy. As part of its scope of work, the PEAC:

- provides a unified response to selected consultations from the International Accounting Education Standards Board (IAESB), IFAC and other trans-national organisations in the area of accounting education
- makes available a forum for sharing experiences, benchmarking and exchanging good practice within a regional and Africa-wide context
- influences the creation and dissemination of relevant implementation guidance within Africa, and
- provides a platform for facilitating mobility of accountancy services and skills across borders (see reciprocity agreements on page 84).

From an education standards perspective, SAICA is a member of the Cooperation Agreement for Southern Africa Committee Institutes of Accounting (SACIA), together with professional accountancy bodies in Angola, Botswana, Lesotho, Madagascar, Malawi, Mozambique, Mauritius, Namibia, the Seychelles, Swaziland, Zambia and Zimbabwe. This agreement outlines how these bodies will cooperate and

support one another in the development and enhancement of the accountancy profession in PAFA and in the Southern African region. It pertains to, among others, quality improvements, sharing of disciplinary information, member education and development, institutional capacity building, and the development of learning material.

### COLLABORATION THROUGH ADVOCACY AND STAKEHOLDER ENGAGEMENT

The key projects include, but are not limited to **stakeholder engagement** with:

- PAFA
- The Companies and Intellectual Property Commission (CIPC)
- The Independent Regulatory Board for Auditors (IRBA)
- The Organisation for Economic Cooperation and Development (OECD)
- The South African Qualifications

Authority (SAQA)

- The South African Revenue Service (SARS)
- The Tax Practitioners Board (Australia) (TPB)
- The UN
- The World Trade Organisations (WTO).

#### INCREASE THE MOBILISATION OF DOMESTIC RESOURCES

In addition to all the above, SAICA has also entered into reciprocity agreements with 13 international professional accountancy bodies to broaden and strengthen the participation of developing countries in the institutions of global governance. These agreements work towards Goal 17 to build a bridge for better business relations between South Africa and the countries in question by providing a mutual co-operation framework for the advancement of accounting knowledge, professional and intellectual development, and the interests of their respective members, and by positively contributing to the development of the global accounting profession. In addition, these agreements facilitate global mobility for members and increase the number of international locations in which members can operate. SAICA has agreements with the following professional bodies:

American Institute of Certified Public Accountants (AICPA)

- Chartered Accountants Australia and New Zealand (CAANZ)
- Chartered Accountants Ireland (CAI)
- Chartered Institute of Management Accountants (CIMA)
- CPA Canada (CPAC)
- Hong Kong Institute of Certified Public Accountants (HKICPA)
- Institute of Certified Public Accountants of Kenya (ICPAK)
- Institute of Chartered Accountants of England and Wales (ICAEW)
- Institute of Chartered Accountants of England and Wales (ICAEW) through their Pathways Route
- Institute of Chartered Accountants of India (ICAI)
- Institute of Chartered Accountants of Namibia (ICAN)
- Institute of Chartered Accountants of Scotland (ICAS)
- Institute of Chartered Accountants of Zimbabwe (ICAZ)

"WE WERE BORN TO UNITE WITH OUR FELLOW MEN. AND TO JOIN IN **COMMUNITY WITH** THE HUMAN RACE."

- CICERO

## A successful sustainable development agenda requires partnerships between governments, the private sector and civil society.

Visit https://www.un.org/sustainabledevelopment/globalpartnerships/ to read more.



## STRATEGIES FOR GREATER SUSTAINABILITY



Many people battle with the question of how to apply the SDGs in their personal or business capacities.

That is why companies, for example, often leave SDG-related projects to the CSI/CSR divisions of their companies. This makes no business sense, since over and above creating a more inclusive world for all, the business case for sustainable development is strong: it opens up new opportunities and big efficiency gains. It also drives innovation and enhances reputations.

Here are some of the possible involvement strategies that you and your company could consider:

- Rebuild the social contract of your business.
   Trust in business has eroded sharply since the global financial crisis, and the social fabric is wearing thin. Many see business as reneging on its social contracts, but business leaders can regain society's trust and secure their licences to operate by working with governments, consumers, workers and civil society to achieve the Global Goals.
- Incorporate the Global Goals into your company strategy. This means applying a Global Goals lens to every aspect of strategy, as well as appointing board members and senior executives who prioritise and drive the execution of this strategy.

- 3. Drive transformation to sustainable markets with sector peers through projects such as those you have read about in this report.
- 4. Work with policy makers such as SAICA to pay the true cost of natural and human resources. Sustainable competition depends on all competitors facing prices that reflect the true costs of the way they do business.

The SDGs will only be met if everybody—organisations and individuals—work together.

For the foreseeable future, SAICA will continue to call on the profession to help the world to reach the SDGs. Show us how the work that **YOU** do in your personal or business capacity and report the impact you are making at <a href="http://sdg.saica.co.za/">http://sdg.saica.co.za/</a>. If you are not already working towards a specific SDG, you can also "adopt" one by participating in the work SAICA does through its members to contribute to globally sustainability. The details are on the website.

"THE SDGS WILL ONLY BE MET IF EVERYBODY — ORGANISATIONS AND INDIVIDUALS — WORK TOGETHER."

