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TERMS OF REFERENCE:

THE NATIONAL PUBLIC SECTOR COMMITTEE ("the Committee")

1. BACKGROUND¹

The principal purpose and object of the South African Institute of Chartered Accountants ("the Institute") is to enhance the relevance, values, competence and influence of its Members and Associates in South Africa and abroad, and to contribute to economic and social development in South Africa.² To achieve its purpose, the SAICA Board ("the Board") may appoint³ committees to assist in the performance of its functions and duties in accordance with paragraph 6.3⁴ of the Constitution.

In terms of its By-laws, the Board should ensure⁵ that, at a minimum, there are committees appointed within SAICA to cover the following core areas:

- Education - Initial Professional Development;
- Assurance;
- Financial Reporting/ Accounting Practices;
- Ethics; and
- Taxation.

The Board shall require each committee, to draft terms of reference as appropriate and submit them to the Board for approval and these are subject to review on an annual basis⁶.

2. AUTHORITY

- 2.1 The Committee is a prescribed committee of the Board from which it derives its authority and to which it regularly reports⁷.
- 2.2 The Committee has delegated authority from the Board in respect of the responsibilities and powers set out in these Terms of Reference.
- 2.3 The Committee has authority to investigate any matter within its area of responsibility and to obtain such information as it may require from any officer of the institute, its employees or its members.
- 2.4 The Committee may sub-delegate some of its powers and authority as it deems fit and may establish sub-committees who report to the Committee. For the avoidance of any doubt, the Committee's power to sub-delegate shall not entitle the Committee to abdicate its responsibilities set out in these Terms of Reference.

¹ In terms of the By-laws (par 9.2), the following provisions apply to all committees and task groups of the Institute:

- one of the members of a committee, interest group or task group may be designated by the Board as Chairperson of the committee. Should the Board not so designate a member as chairperson or should the member so designated not be present or be unable to act at any particular meeting, the committee or task group shall elect a chairperson;
- the Board may determine a quorum for meetings of a committee, interest group or task group, and if not so determined, the quorum shall be fixed by the committee or task group;
- any committee, interest group or task group so formed shall comply with any instructions given by the Board and shall keep minutes of its meetings which shall be kept in a bound minute book;
- the Board may assign to a committee, interest group or task group so established such of its powers which it may deem fit, but it shall not be divested of any power which it may have assigned to a committee, interest group or task group and (save in the case the Professional Conduct Committee and the Disciplinary Committee) it may amend or revoke any decision of such committee, interest group or task group;
- any committee, interest group or task group to whom the foregoing powers have been assigned shall continue to act and retain the powers so assigned until its appointment is revoked by the Board.

² See SAICA constitution par 4.1.

³ See SAICA By-laws par 9.1

⁴ Par 6.3 provides that the objectives of the Board will be described in the Board Charter and will require the Board, inter alia, to ensure the Board committees discharge their functions appropriately in relation to meeting strategic plans and budgets.

⁵ See 9.5 of the SAICA By-laws.

⁶ See 9.2.6 of the SAICA By-laws.

⁷ See 9.5 of the SAICA By-laws.

- 2.5 The committee shall continue to act and retain the powers assigned to it until its appointment is revoked by the Board.

3. CONSTITUTION

3.1 Chairperson

- 3.1.1 One of the members of a committee, may be designated by the Board as Chairperson of the committee. Should the Board not so designate a member as Chairperson or should the member so designated not be present or be unable to act at any particular meeting, the committee shall elect a Chairperson⁸.
- 3.1.2 The Chairperson's term expires at the earlier of the Member's term expiry or 3 years.
- 3.1.3 The Chairperson may be reappointed for additional terms, subject to the overall term limits of their Committee membership.
- 3.1.4 The Chairperson shall be responsible to direct the Committees activities, facilitate productive meetings and ensure that the committee is functioning in line with its mandate.
- 3.1.5 The Chairperson does not have a casting vote.

3.2 Deputy Chairperson

- 3.2.1 The Committee shall nominate one of its members to serve as Deputy Chairperson.
- 3.2.2 The Deputy Chairperson's term aligns with the term of the Chairperson.
- 3.2.3 The Deputy Chairperson shall support the Chairperson in the execution of their duties and may act as Chairperson in the event that the Chairperson is absent or unable to perform their functions.
- 3.2.4 The Deputy Chairperson shall not have a casting vote.

3.3 Membership⁹

- 3.3.1 The Committee will comprise a maximum of thirteen (13) full members and may from time to time co-opt members, with relevant experience, for specific projects or matters.
- 3.3.2 With due consideration of attributes required including the gender, race and skills requirements, the members of the committee should be appointed from the following constituencies:
- 3.3.2.1 Two (2) members in national or provincial departments
 - 3.3.2.2 One (1) member in Parliament or Legislatures
 - 3.3.2.3 Two (2) members in public entities or constitutional institutions
 - 3.3.2.4 Two (2) members in local government (municipalities and municipal entities)
 - 3.3.2.5 Two (2) members in firms
 - 3.3.2.6 Two (2) members in academia (universities and colleges)
 - 3.3.2.7 One (1) member in the financial administration of other public sector institutions not listed above (e.g. public schools, higher education institutions, etc)
 - 3.3.2.8 SAICA Head: of Public Sector and Ethics (in ex-officio capacity)
- 3.3.3 If a member of the committee ceases to be a member of the constituency they were appointed to represent, they may continue to serve on the committee for the remainder of their term, provided they remain operating within the public sector. Upon expiry of the term, the member may be eligible for nomination and appointment to represent a different constituency, subject to the applicable selection and appointment procedures. .

⁸ In terms of the By-laws par 9.2.

⁹ In terms of its TOR, the Nominations Governance Committee shall annually review the composition of the Committee and more specifically:

6.8.1.1 receive from the respective advisory committee administrators/owners, a schedule showing the names of each member of each committee together with the retirement dates of their respective terms and the required attributes;

6.8.1.2 receive from the respective advisory committee administrators/owners – after consultation with the chairpersons and management – information concerning the attributes/skills for appointments;

6.8.1.3 be apprised by the respective advisory committee administrators/owners of the advertising to make known the vacancies to all members and constituencies which call for applications together with curriculum vitae;

6.8.1.4 the Nominations Governance Committee to consider nominations made in the light of the attributes required including the gender and race mix and skills requirements, and make recommendations to the SAICA Board concerning the vacancies; and

6.8.1.5 the Nominations Governance Committee to obtain assurance from management regarding the placement on the SAICA website of the composition of all committees."

- 3.3.4 With regard to both current membership and candidates for appointment, the Committee will report as follows to the Nominations Governance Committee (NomGov) of the Board:
- 3.3.4.1 a schedule showing the names of each member of each committee together with the retirement dates of their respective terms and the required attributes;
 - 3.3.4.2 receive from the committee information concerning the attributes/skills required for appointments;
 - 3.3.4.3 appraise the Nominations committee of the recruitment process followed including advertising and attempts to make vacancies known to all members and constituencies which call for applications together with curriculum vitae;
- 3.3.5 The NomGov will consider nominations made in the light of the attributes required including the gender and race mix and skills requirements, and make recommendations to the Board concerning the vacancies.
- 3.3.6 Members can be co-opted onto the Committee (as determined by the Committee Chairperson) as the need arises to help fulfil the duties and obligations of the Committee.
- 3.3.7 Members may be removed from the Committee at any time by the Board after consultation with the committee chair or deputy chair should the chair be unable to act independently.

3.4 Duration of appointments

- 3.4.1 Unless otherwise determined by the Board, the duration of appointments of members of the Committee shall be for a period of three years with the option of reappointment for another two terms (three years per term).
- 3.4.2 In instances where members rotate off the Committee at the same time, members' terms may be extended by a maximum of one year to allow for members rotating off to be staggered to avoid a loss of Committee knowledge and ensure sufficient continuity.

3.5 Secretary

- 3.5.1 The committee secretary refers to the SAICA Standards Public Sector Committee Secretariat.
- 3.5.2 The committee owner shall act as Secretary to the Committee and attend all meetings.
- 3.5.3 The Secretary shall record the proceedings and decisions of the Committee meetings and the minutes shall be circulated to all members and attendees, as appropriate, taking into account any conflicts of interest or confidentiality requirement that may exist.

4. PROCEEDINGS OF MEETINGS

4.1 Meetings

- 4.1.1 The Committee shall meet at least four (4) times a year and otherwise as required.
- 4.1.2 Meetings of the Committee shall be convened by the secretary of the Committee upon request by the Chairperson.
- 4.1.3 Unless otherwise agreed or waived by all members of the Committee, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be made available to each member of the Committee and any other person required to attend, at least 5 (five) business days before the date of the meeting. Supporting papers shall be sent to Committee members, and to other attendees as appropriate, at the same time.
- 4.1.4 The Committee shall dispatch its business, adjourn and otherwise regulate its meetings as it shall deem fit, including, but not limited to conducting meetings by means of a tele/video-conference or similar facility and approving items of business by written resolution.
- 4.1.5 The Chairperson may decide at his/her discretion or on recommendation of the SAICA Public Sector Department, taking into account the nature of a particular matter and the time in-between formal meetings, that it may be expedient to address a matter via round-robin using electronic communication. If the matter concerned requires members to vote, such decision may be adopted by written consent of a majority of the members of the Committee, given in person or by electronic communication, provided that each member of the Committee has received notice in terms of paragraph 4.1.3 of the matter to be decided.

4.2 Quorum

- 4.2.1 The quorum for meetings of the Committee shall be fifty percent (50%) plus one (1) of the full members.

- 4.2.2 A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

4.3 Attendees

- 4.3.1 Only the members of the Committee have the right to attend Committee meetings.
- 4.3.2 The following attendees will be expected to attend Committee meetings on a regular basis:
- 4.3.2.1 SAICA Lead: Public Sector Advocacy
 - 4.3.2.2 SAICA Lead: Public Sector Member Guidance and Support
- SAICA Lead: Public Sector Thought Leadership Any other persons and key stakeholders may attend as determined by the Committee and at the invitation of the Chairperson of the Committee and they may collectively or individually be requested to withdraw from meetings of the Committee if required to do so by the Chairperson of the Committee

4.4 Resolutions

- 4.4.1 The Committee shall reach decisions by a simple majority of those voting on the issue in question.
- 4.4.2 Committee decisions may also be via round-robin as and when necessary
- 4.4.3 Resolutions from meetings that did not form a quorum may be ratified at the immediately succeeding meeting in which there is a quorum. Such ratification may also be via round-robin.
- 4.4.4 Subject to the provisions of the SAICA Constitution and any applicable laws and regulations, a resolution reduced to writing and approved by all members of the Committee, whether by physical or electronic signature, including via round-robin circulation, shall be deemed to have the same force and effect as a resolution passed at a duly convened meeting of the Committee.

4.5 Minutes

- 4.5.1 Full minutes of the Committee's meetings shall be recorded and kept by the Secretary or her/his nominee and such minutes shall be available for inspection at any reasonable time on prior reasonable notice by a Committee member, taking into account any conflicts of interest or confidentiality requirement that may exist
- 4.5.2 Draft and final versions of minutes of the Committee's meetings shall be sent to all members of the Committee for their comment and records, within a reasonable time after such meetings.

5. PURPOSE AND RESPONSIBILITIES

- 5.1 The purpose of the Committee is to support SAICA in achieving its vision, mission and overall objectives. The Committee is established to create a structure that focuses on the public sector, in the context of issues that concern members and associates, in the public interest within the standard-setting, auditing, public financial management and governance and legislation processes of the public sector.
- 5.2 The objective of the Committee is to:
- 5.2.1 Create value for the public sector constituency of SAICA's membership by identifying challenges they are facing and proposing guidance to solving these challenges; and
 - 5.2.2 Advocate, influence and contribute to the development of standards and legislation relating to the public sector as issued by local and international standard-setting bodies and legislators.
- 5.3 The Responsibilities of the Committee is aligned with the strategy of SAICA as approved by the SAICA Board and will therefore be reviewed from time to time. The current responsibilities are the following:
- 5.3.1 To advocate, influence and contribute to the setting, development and implementation of standards and guidance in the following areas, relating to the public sector:
 - 5.3.1.1 Legislation and Governance;
 - 5.3.1.2 Financial Reporting;
 - 5.3.1.3 Public financial management, including internal control systems and risk management;
 - 5.3.1.4 Predetermined objectives planning and reporting.
 - 5.3.2 To prepare and submit on behalf of SAICA members and associates, on a timely basis, meaningful, valuable and technically correct comments on standards, legislation, guidance, practices and other relevant

documents impacting the public sector and covering the areas listed in 5.3.1 as issued by stakeholders, after consulting members and associates.

5.3.3 Issue public sector related guidance that supports and references back to the applicable standards, legislation and regulations.

5.3.4 To contribute thought leadership material within the public sector through articles, research, publication, public commentary, and panel representation.

6. REPORTING

6.1 In terms of the SAICA Governance Framework, the minimum reporting requirements to Exco with respect to the committees are the submission of at least two reports annually on key activities and achievements.

6.2 **The Committee must report annually to the NomGov on:**

6.2.1 the names of each member of each committee together with the retirement dates of their respective terms and the required attributes;

6.2.2 the attributes required including the gender and race mix, and

6.2.3 assurance that the composition of the committees has been published on the SAICA website.

6.3 **The Committee must report on its activities to management, Board or relevant Board subcommittee as required from time to time.**

6.4 The Committee shall work and liaise as necessary with other Committees of the Board.

7. GOVERNANCE AND RESOURCES

7.1 The Committee shall, via the Secretary to the Committee, make available to new members of the Committee a suitable induction process and, for existing members, ongoing training as discussed and agreed by the Committee.

7.2 The Committee shall conduct an annual self-assessment of its activities under these Terms of Reference and, as part of this assessment, shall consider whether or not it receives adequate and appropriate support in fulfilment of its role and whether or not its annual plan of work is manageable.

7.3 The Committee shall in its decision making, give due regard to any relevant legal or regulatory requirements, and associated best practice guidance, as well as to the risk and reputation implications of its decisions (liaising where relevant with other Committees).

7.4 The Committee shall have access to sufficient resources to carry out its duties and have the power to engage other professional advisers and to invite them to attend meetings.

8. TERMS OF REFERENCE

8.1 The Committee shall annually review its Terms of Reference and recommend to the SETCO any amendments to its Terms of Reference. The Board must approve amendments to the Terms of Reference of the Committee.

Version Control

Version #	Date of Committee recommendation	Date of EXCO review	Date of BOARD approval
#1	05 February 2026	13 February 2026	04 March 2026

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