



Guide for SAIBA volunteers

Rules and regulations guiding the establishment and management of SAIBA regions and other volunteer groups

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Table of Contents

1. Introduction	3
2. Why we need volunteer services	3
3. How to volunteer for service	4
4. Term of Appointment	4
5. Appointing Volunteers.....	4
8. General definitions	6
9. Permanent volunteer groups	6
10. Non-permanent volunteer groups	7
11. Public statement authorization	8
12. SAIBA volunteer service agreement	9
13. Confidentiality and Conflict of Interest	9
14. Communications.....	10
15. Actions That May Discredit SAIBA	11
16. Meetings	11
17. Ownership/Assignment of Copyright	12
Appendix 1: Verification and agreement.....	13

1. Introduction ¹

1.1. SAIBA is a voluntary membership body, registered as a Non Profit Company (NPC) under the South African Companies Act, 71 of 2008, with more than 7500 members and 30 000 associates.

1.2. SAIBA supports its members by adopting and implementing international standards relating to ethics, quality, education, financial reporting, assurance and other engagements. SAIBA enables the sharing of knowledge and assists members in understanding all areas affecting accountants and financial professionals.

1.3. In a practical sense SAIBA offers:

- A range of professional designations
- Practicing licensing for independent review engagements
- Career development
- Quality control and monitoring
- Enforcement of a code of conduct
- Networking
- Publications and events
- Limited technical support
- Member offers and discounts
- An online community

2. Why we need volunteer services

2.1. The SAIBA organization consists of volunteer groups and staff working together to achieve the Institute's objectives. Volunteer Groups help present the interests, needs and attitudes of the membership and assist the Institute in maintaining high standards of professional conduct, promoting the interest of SAIBA members, serving as a spokesperson for the profession, and providing appropriate services to members.

¹ Source and reference: AICPA Rules for Volunteer Groups

- 2.2. An effective volunteer group structure can generate sound group judgment, provide continuity of thinking, and help bring together a cross section of member knowledge and experience. It also provides for leaders of the profession. The most important reason for organizing a volunteer group is the need for member guidance and representation.

3. How to volunteer for service

- 3.1. Prospective volunteers can apply for service on a volunteer group via the www.saiba.org.za/volunteers webpage.
- 3.2. Firms, firm associations or other members of SAIBA often recommend candidates for volunteer service. New volunteers should be aware of the time commitment volunteer group service entails.
- 3.3. Considering attendance at volunteer group meetings, travel, and time for assignments and other meetings, members can expect to spend about 40 hours on volunteer work during the first year. Of course, the amount of time each volunteer member spends on volunteer group activities varies with each year of service, a member's time commitment often increases. By accepting appointment to the volunteer group, a volunteer member shows his or her willingness to devote the necessary time and effort to volunteer work.

4. Term of Appointment

- 4.1. In most cases, a volunteer is appointed for a one-year term, which can be extended to three years. Each year, the chairperson of the volunteer group and SAIBA staff evaluate each member's contribution to their volunteer group. Customarily, a member cannot be reappointed for a fourth term unless he or she is appointed as chairperson of the volunteer group.

5. Appointing Volunteers

- 5.1. The appointment of volunteers can be divided into three main categories.

- a. The first appointment category includes **Board and Board Committees**, whereby appointment to one of these groups are made in accordance with the SAIBA MOI and Rules.
- b. The second appointment category includes all other volunteer groups such as **Regional committees**, subcommittees, expert panels, resource panels, whereby appointment to one of these groups are made during annual appointments meeting held in July or aligned to the specific requirements of the group.
- c. The third and last appointment category includes all **task force members** in which appointment to a task force can occur at any time throughout the year as needed by the secretariat.

6. Volunteer Year

- 6.1. Except for the Board and its committees the SAIBA Volunteer Year runs from July through June of the following year.

7. Operations of regional committees and other volunteer groups

- 7.1. Except for the Board and its committees volunteer groups are not policy-setting and are generally established to create a support function to the secretariat; they cannot make binding decisions or generally represent SAIBA or act as a spokesperson for SAIBA.
- 7.2. Volunteer groups may structure themselves into the following roles:
 - a. Chairperson
 - b. Vice-chairperson
 - c. Members.
- 7.3. The role of the chairperson is to ensure meetings are held regularly and in good order. The role of the vice-chairperson is to stand in or replace the chairperson if circumstances should mandate this. The role of members are to participate in meetings and elect the chairperson. Each member has one vote at meetings and decisions are made by majority vote. The chairperson has a casting vote.
- 7.4. Volunteer groups may meet virtually via web/teleconference although they may on occasion meet in person.

- 7.5. Volunteer groups determine their own rules and regulations for the conduct of their work, but all such rules and regulations may be amended, suspended, or revoked by the Board of Directors or the secretariat as appropriate in the circumstances. Volunteer groups must provide the secretariat with a copy of the relevant rules and regulations and inform the secretariat as soon as the group is created, members are added or removed, and if the group disbands.
- 7.6. The most important reason for organizing a volunteer group is the need for member guidance and representation. Volunteer groups may be needed because staff do not have the authority for actions in a given area, or may be formed to insure that appropriate member interests are represented on a given issue or activity.

8. General definitions

- 8.1. **Chair** - The Chair of a Volunteer Group is responsible for presiding over the meetings of the group and to provide direction over the activities of the group. With the exception of task forces and expert panels the Chair is also responsible during the Volunteer Year to recommend individual's for succeeding years, evaluate members of the group, and communicate any changes in the objectives or membership of the Group to the secretariat.
- 8.2. **Member** - The term member is often used in a general sense to reflect any participant on a volunteer group.
- 8.3. **Public Members** - Public Members are non-SAIBA volunteers who serve on volunteer groups.
- 8.4. **Secretariat** - Full time employed staff of the Institute.

9. Permanent volunteer groups

- 9.1. **Board** – The Board may exercise all powers requisite for the purposes of the Institute, not inconsistent with the SAIBA MOI and Rules. The Board consists of the following members:
- a. Chairperson
 - b. Vice-Chairperson
 - c. Board members

- d. Ex-Officio Members
- e. Nominated members

9.2. **Board Committees** - Board committees are appointed by the Board in terms of the SAIBA MOI and Rules. The following committees are classified as Board Committees:

- a. Audit and Risk Committee
- b. Social, Ethics, Remuneration, Nominations Committee
- c. Finance Committee

10. **Non-permanent volunteer groups**

10.1. **Education committee** - The Committee is responsible for the supervision and preparation of the membership criteria, RPL assessment, practice licence assessments, appeal procedures and similar assessments or programs which may be adopted by SAIBA for examining candidates for the SAIBA designations. The committee is also responsible for the review of the University accreditation policy and process and approving the SAIBA annual CPD plan.

10.2. **Executive Committee** – The Executive Committee senior staff from the SAIBA secretariat and may include nominated experts. The Executive Committee directs Institute activities between Board meetings.

10.3. **Regional committee** – Regions are voluntary groups formed by members in their regions or districts. Participation in regions by members is a key to the success of a region. Regions typically capture the views of membership groups or sections. Regions typically perform the following functions:

- a. Connectivity and communications amongst chapter members – regular chapter meetings to network, share ideas and provide support;
- b. Community service and public relations;
- c. College relations - advance relationships with schools;
- d. Student relations - create and communicate value to University and College students;
- e. Public Relations – Communicate with local newspapers to improve awareness of SAIBA;
- f. Social Media - Maximize use of social media to connect and promote;

- g. Pitch Project - show members how to use their membership to get the greatest value

10.4. **Practice Management Group** – The objectives of the Practice Management Group include:

- a. Enhance the quality of member firms' practices;
- b. Provide a forum for member firms to address technical and regulatory matters involving their practices;
- c. Under the auspices of the secretariat develop relationships with, act as a liaison to, and communicate issues to regulators and others for the purpose of representing the profession's views relating to areas affecting their practices;
- d. Under the auspices of the secretariat advocate solutions and positions to regulators and standards-setters on behalf of member firms.

10.5. **Task Force and Expert Panels** – These groups focus on identifying industry-specific business reporting issues with an emphasis on assurance/non-assurance engagements and accounting. The Panels also assist SAIBA with identifying and preparing submissions to stakeholders on a range of topics. In addition the Expert Panels enable standards setters, such as the Financial Reporting Standards Council (FRSC) and the Financial Reporting Investigations Panel (FRIP) to leverage the SAIBA membership's industry expertise, as well as provide a means for the profession to liaise with outside groups, such as regulators.

10.6. **Disciplinary Committee** – The Committee provides for uniform enforcement of professional standards by adjudicating disciplinary charges against SAIBA members.

10.7. **Virtual Group.** Members may in some cases serve on a volunteer group in a virtual capacity, i.e. never meeting in person but rather conducting their work within an online internet / email based environment. One type of virtual member participation has entailed the online support to one or more specific volunteer group. A second form of virtual participation involves the online participation in various online surveys to provide targeted feedback in specialized areas.

11. **Public statement authorization**

11.1. Other than the Board the the secretariat volunteer groups do not have the authority to make public statements without clearance from the secretariat.

12. SAIBA volunteer service agreement

- 12.1. Volunteering with SAIBA provides an opportunity for you to network with your peers and serve your profession by working on various interesting and worthwhile assignments. Our Volunteers are organized into Volunteer Groups.
- 12.2. We know that you have many demands on your volunteer time. We appreciate your willingness to use a part of that time to serve our profession. We hope you benefit as much by your volunteer service as the SAIBA benefits from having members willing to volunteer.
- 12.3. Your acceptance as a Volunteer and participation in a Volunteer Group comes with a responsibility to assist in achieving the objectives of the Volunteer Group, including but not limited to: attending and participating in meetings and deliberations, meeting preparation, and post meeting deliverables. All Volunteers will be evaluated by the Chair of their Volunteer Group regarding their attendance and participation at meetings during the year.
- 12.4. All volunteers are required to review and provide their signature to this SAIBA Volunteer Service Agreement (the "Service Policy Agreement), located at the end of this document. You may not perform any volunteer services until you have signed this Service Policy Agreement.

13. Confidentiality and Conflict of Interest

- 13.1. Volunteers may have access to, or receive, information which is proprietary or confidential. For purposes of this policy, Confidential Information includes, but is not limited to: trade secrets, employee or member data, information related to the operations or plans of the Institute or of firms, companies or individuals or which is otherwise personal, proprietary, private or sensitive nature. Confidential Information is the property of SAIBA.
- 13.2. Confidential Information does not include information that is:
 - a. Already known to the Volunteer at the time of its disclosure;

- b. As of the time of its disclosure, generally available to the public, or later becomes generally available to the public through no wrongful act of the Volunteer;
- c. Received by the Volunteer without restriction as to use or disclosure by a third party not known by the Volunteer to be under a confidentiality obligation to SAIBA or its members;
- d. Approved for release by prior written authorization of SAIBA;
- e. Furnished by SAIBA to a third party without restriction on the third party's right of disclosure or
- f. Disclosed pursuant to any judicial or governmental requirement or order; provided, however, that the Volunteer notifies SAIBA in writing of such required disclosure as much in advance as practicable in the circumstances and cooperates with SAIBA to limit the scope of or prevent such disclosure.

13.3. Volunteer group members must consider all information received or discussed during their service as confidential, and members may not use or disclose any such information outside of the committee's deliberations without express written permission from the or as permitted elsewhere in this Service Policy Agreement.

13.4. In addition, members should avoid all conflicts of interest. Specifically, where a matter is the subject of discussion that may result in a personal financial benefit/opportunity to a member or his/her firm to the exclusion of the members generally, that conflict of interest should be disclosed and the member should not participate in the discussion or vote on the matter.

14. Communications

14.1. During recent years, the activities of the Institute have increased rapidly in scope and variety. Many of these activities are conducted with the knowledge, input, or based on recommendations of volunteer groups. To avoid overlapping or duplication of effort and to maintain consistency in general policies, it is essential for all activities to be coordinated as effectively as possible.

14.2. It is also important that statements to the press or communications with outside groups, which may result in published statements attributed to the Institute, be screened for conformity with policies implemented by the Board of Directors. The

Chairman of the Board & CEO and designated members of senior management of SAIBA have been delegated the responsibility for this function. With limited exceptions, press releases and communications with reporters and financial writers on behalf of the Institute must be channelled through or cleared with the the Institute.

- 14.3. All statements concerning policy or technical matters issued on the authority of these Volunteer Groups should be clearly identified as such.

15. Actions That May Discredit SAIBA

- 15.1. Volunteer members should not engage in, promote, or participate in any activities that can reasonably be anticipated to discredit or result in damage to SAIBA's reputation or otherwise discredit the core standards and principles SAIBA or the Business Accountant Profession represents.
- 15.2. When participating in Volunteer activities on behalf of SAIBA, all Volunteers are expected to conduct themselves in a professional manner. Should a volunteer act outside the standards set forth, he/she may be immediately removed as a member of the volunteer committee.

16. Meetings

- 16.1. Care should be exercised in the decision to call a meeting and the selection of meeting sites to ensure effectiveness and efficiency consistent with reasonable costs to the Institute and to the firms and other organizations of Volunteer Group members.
- 16.2. Meetings should be scheduled in locations that are easily accessible, conducive to serious volunteer efforts, require a minimum of travel of Volunteer Group members and staff, and require the least expenditure of non-chargeable time compatible with Volunteer Group requirements. All offsite meetings are a representation of the Institute and should be reflected as such. Meeting venues should be consistent with the Institutes standards by conveying a professional and modest image. Consideration should be given to use of conference calls and computer technology, such as videoconferencing in lieu of a meeting, whenever possible.
- 16.3. The purpose of a Volunteer Group meeting is to obtain the input of members and decisions on Volunteer matters and where appropriate, produce material for use by

the Volunteer Group and others. For effective Volunteer Group deliberations, and in fairness to other Volunteer members, each member should spend whatever time is necessary to prepare for the meetings and then actively participate. The Institute reserves the right to schedule and modify virtual and/or in person meetings as they see fit based on the needs of the volunteer group and the advancement of technology.

17. Ownership/Assignment of Copyright

- 17.1. From time to time, a Volunteer may be tasked with preparing documents, guides, plans, standards and other materials, including updates and revisions thereof (the "Work"), for use by the Volunteer Group and/or others outside of the group.
- 17.2. To the extent that any Work created by a Volunteer shall constitute or contain copyrightable subject matter, the Work shall be considered a specially commissioned for the benefit of SAIBA to the fullest extent accorded the definition of those terms under Copyright Laws.
- 17.3. Without limitation of the foregoing, the Volunteer agrees to assign and hereby assigns the Work, the copyright and all other right, title and interest in and to the Work to SAIBA, and the Volunteer agrees to promptly execute any and all documents necessary or desirable to effectuate or otherwise evidence such assignment.
- 17.4. Accordingly, all of the rights comprised in the Work and the updates to the Work shall vest in SAIBA, and its successors and assigns, as the sole and absolute owner. SAIBA shall have the sole right and power to apply for any and all copyrights in its name, in order that all copyrights so obtained shall vest in SAIBA, including the copyrights for any renewed or extended terms now or hereafter authorized by law.
- 17.5. Whenever requested by SAIBA, Volunteer shall perform such acts and sign all documents and certificates which SAIBA may reasonably request in order to fully carry out the intent and purposes of this section.

Appendix 1: Verification and agreement

As a requirement of membership in an SAIBA Volunteer Group, I, the undersigned, hereby verify and state that I have read the above Service Policy Agreement, and I fully understand its terms. By accepting my volunteer appointment, I hereby agree to be bound by:

- all of its terms and conditions including, without limitation, the sections dealing with Confidentiality and Conflict of Interest and Ownership/Assignment of Copyright as set forth above.

I acknowledge that volunteer groups, excluding the Board and its committees, may be disbanded or suspended at any time as seen fit by the Institute.

I confirm that the networking opportunities and professional recognition afforded by my volunteer services constitute good and valuable consideration for the undertakings made herein.

I also confirm that my voluntary services are for the Regional Committee as per Clause 10.3.

Nominated volunteer group 1.

Nominated volunteer group 2.

Nominated volunteer group 3.

Nominated volunteer group 4.

Nominated volunteer group 5.

Name in print

Signature

Date

BIO:

QUALIFICATIONS:

MOTIVATION:
