

Certified Master Auditors

- South Africa Incorporated

EMPLOYMENT EQUITY POLICY



1. PREAMBLE

Certified Master Auditors (South Africa) Incorporated recognises that South Africa is undergoing a transformation that entails a process of reconstruction, democratisation and development in order to eradicate the effects of apartheid;

Certified Master Auditors (South Africa) Incorporated further recognises that employment equity is an integral part of this transformation;

Certified Master Auditors (South Africa) Incorporated acknowledges that employment equity is an appropriate response to eradicate historical imbalances created by apartheid and other forms of social discrimination. Certified Master Auditors (South Africa) Incorporated commits itself to, not only address all remnants of unfair discrimination, but at the same time to introduce a program of positive redress based on employment equity, affirmation through training and development, and the support of a management ethos and value system which encapsulates and fully accommodates the diversity of Certified Master Auditors (South Africa) Incorporated.

2. DEFINITIONS

- a. Any expression or word used in this policy which is defined in the Employment Equity Act, 1997 shall have the same meaning as in the Act;
- b. the act means the Employment Equity Act, 1997;
- c. affirmative action means the process aimed at redressing the disadvantages experienced by those persons who belong to designated groups;
- d. black people means coloured, Indian and African individuals;
- e. designated groups means black people, women and people with disabilities;
- f. discrimination means any action or decision based upon prejudice, bias or stereotyping which is perpetrated against a person, or group of persons, solely because they form part of that group which results in them being treated less favourably or differently;
- g. unfair discrimination means differential treatment of any person or group in a specific context, on one or more grounds, including, but not limited to race, gender, sex, pregnancy, marital status, ethnic or social origin, colour, sexual orientation, age, disability, religion, belief, culture, language and birth;
- h. fair discrimination refers to any steps taken in line with this policy to address past imbalances;
- i. diversity means any aspect in which individuals or groups are different from one another and may include, but is not limited to, cultural values, interests, traditions, languages, beliefs and preferences;



- j. Employee means a person employed by the employer and includes an individual applying for employment.
- k. Employer means Certified Master Auditors (South Africa) Incorporated
- l. employment equity means the right of every individual to be treated in their employment on the basis of personal merit, ability and suitably qualified to perform the job;
- m. non designated groups refers to any person or category not defined in the Act as a designated group;
- n. non-unionised refers to any employee who is not associated with a registered trade union in terms of its constitution;
- o. numerical goals refers to numerical targets set as prescribed by the Employment Equity Central Steering Committee (EECSC);
- p. people with disabilities means people who have a long term or recurring physical or mental impairment which substantially limits their prospect of entry into, or advancement, in employment;
- q. suitably qualified in the context of Certified Master Auditors (South Africa) Incorporated means a person who has, as a result of a combination of
- formal qualifications, at an approved institution, in a relevant field;
 - prior learning, in a relevant field;
 - Relevant experience, in the post as required (e.g. Auditing, Accounting, and Taxation). or
 - capacity to acquire, within a reasonable time period,
 - the ability to do the job.
- r. trade union means an association of employees whose principal purpose is to regulate relations between employees and employers, including any employer organisations (as per the LRA, 1995).

3. SCOPE

- a. This policy applies to the employer and all employees of Certified Master Auditors (South Africa) Incorporated
- b. This policy addresses the following issues, including; training, education, development and empowerment of all employees; and Human Resource management.



4. PURPOSE

The purpose of this policy is to provide:

- a. A framework for the implementation of principles contained in the Act;
- b. A framework for the implementation of an employment equity policy in Certified Master Auditors Incorporated; and
- c. Guidance for the development of suitable employment equity plans for all members and associates in Certified Master Auditors (South Africa) Incorporated

5. OBJECTIVES

The objectives of this policy are:

- a. to eliminate all forms of unfair discrimination in the workplace, which are based on race, gender, sex, pregnancy, marital status, ethnic or social origin, colour, sexual orientation, age, disability, religion, conscience, belief, culture, language and birth;
- b. to redress any imbalances and injustices created by the policies and practices of unfair discrimination;
- c. to establish equality as the guiding principle in the treatment of all employees in order to ensure equal access to employment;
- d. to strive to ensure representivity in the composition of staff structure, and all other structures which reflect the demographics of employees at Certified Master Auditors Incorporated
- e. to strive to ensure that suitable qualified employees from designated groups have access to enhanced and training and education opportunities within the firm.

6. AREAS FOR IMPLEMENTATION

The following areas have been prioritised for the implementation of the employment equity policy:

Training and Education

- Provide employees in designated groups with internal in-service training in order for them to gain experience which will enable them to compete equally for employment and which will redress their disadvantaged status;
- Apply a system of mentorship by peers for employees from designated groups; and
- Use part of the training budget, as set out in the Skills Development Act, 1997, for the training and development of employees in designated groups.

IN PURSUIT OF EXCELLENCE



Human Resource Management

Certified Master Auditors (South Africa) Incorporated will strive to ensure that all human resource policies, practices and procedures are aligned to and supportive of the objectives of the employment equity policy, which include:

- the active recruitment of suitably qualified employees from designated groups for vacant positions;
- accelerating promotion for suitable qualified employees from designated groups;
- strive to ensure that quotas determined by departments, are implemented as per the guidelines set by the Employment Equity Executive Committee (Exco);
- developing criteria for suitability in line with the Act to be utilised in all appointments, transfers and promotions.

7. PROCEDURES FOR IMPLEMENTATION AND MONITORING OF POLICY

- a. It is imperative that the process should be owned by all levels of staff, and that all Associates and Partners should be committed to the process.
- b. The Exco will be held responsible for promoting and facilitating representativity; through the establishment of clear performance criteria and objectives.
- c. Reduce prejudice by promoting inter-cultural sensitivity in the work place.
- d. All professional staff members should undergo diversity management training.
- e. Identified mentors should be fully equipped to perform their task so as to derive the optimum in a cost effective manner.
- f. Written material should be in languages commonly used, simple and understandable.
- g. Regular staff component audits (twice yearly) and reporting thereof.
- h. To develop, institute and promote inter-cultural programmes.
- i. Potential, skills and capabilities amongst others must be considered when affirmative action appointments are undertaken relating to the previously disadvantaged.



8. RECRUITMENT

- a. All vacant posts should be advertised internally and externally. The express aim should be to attract applications from the previously disadvantaged groups.
- b. The media that targets the disadvantaged groups should be utilised at all times. The criteria for advertising any identified vacant post should be consistent whether advertised internally or externally.
- c. Special efforts should be made to attract suitable applicants from the disadvantaged groups.

9. SELECTION AND APPOINTMENTS

- a. In selecting a candidate from the disadvantaged groups, the minimum requirements outlined in the advertisement of job description should be the criteria.
- b. Preference should be given to a candidate from the disadvantaged groups.
- c. Should two candidates from the opposite groups be rated equally, the concepts of representativity shall override and determine the final decision, until targets are met.
- d. The word **suitable** will include the criteria for the "best person" such as:
 - leadership and vision
 - multicultural ability
 - knowledge of communities, clients and citizens
 - language
 - communication ability
 - commitment to transformation and development
 - team player
 - experience within our specific industry
 - functional skill
- e. The utilisation of assessment instruments should be culturally unbiased when appointments are being effected.
- f. In determining experience, it should not be confined to experience in the Industry only; relevant experience elsewhere, including life experience combined with the potential to develop and acquire the relevant skills should be considered.
- g. The special needs of the people with disabilities should be considered so as to promote accessibility to and mobility in the place of employment. Special aids should be provided.
- h. Women should not be discriminated against for whatever reason.
- i. The selection committee will consists of the Exco and must be representative.



10. COMPLAINTS

A member having a complaint related to the implementation of the affirmative action or promotion of representativity programme or allegedly being discriminated against may submit the complaint to the Exco. A time limit for reaction to the grieved official should be set to respond. A period of two weeks is set.

11. ACTION PLANS AND PROGRAMMES

The action plans and programmes are drafted to support the Employment Equity Policy and strict measures will be followed by the Exco to ensure that the plans and programmes are executed. Action plans and programmes will be reviewed and revised periodically.