Mandate of the AGSA

The Auditor-General of South Africa (AGSA) is the supreme audit institution (SAI) of South Africa, established in 1911. The AGSA is the only institution that is mandated by the Constitution to audit and report on how the government is spending the South African taxpayers' money.

South Africa's new constitution, adopted in 1996, bestowed upon the institution expanded roles and responsibilities, to enable it to fulfil its mandate as a Chapter 9 institution. The AGSA undertakes its responsibilities guided by the Public Audit Act 25 of 2004 (PAA) as amended in 2019.

In line with its mandate to oversee government's use of public funds in the interests of good governance and efficient service delivery, the AGSA annually produces audit reports on all government departments, public entities, municipalities and public institutions. Over and above these entity-specific reports, the audit outcomes are analysed in general reports that cover both the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA) cycles. In addition, reports on discretionary audits such as performance audits, and other special audits are also produced.

The AGSA has since 2005-06, in consultation with the National Treasury, gradually phased in audits of service delivery or performance information published by public entities including departments, municipalities and agencies. This is in addition to the audits on the efficient and legal use of the public funds disbursed to entities of the state. We audit and issue to management, and those charged with governance at departments and municipalities, findings on their published service delivery and financial information.

The AGSA, as a Chapter 9 institution under the South African constitution exists to strengthen democracy and thereby, make a difference to the lives of citizens (International Standard for SAIs, INTOSAI-P 12). The cornerstone of South Africa's constitutional democracy is the Bill of Rights. For the AGSA to strengthen democracy, it must in its own, unique way give effect to the fundamental human rights entrenched in Chapter 2 of the constitution. The missions of most civil society organisations (CSOs) are in some way tied back to basic human rights and the service delivery expectations of our citizens. CSOs are therefore better positioned to feed knowledge of basic human rights and how these are given effect on the ground back into the work that AGSA does.