

PAIA Manual of the Auditor-General

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This manual ...

is published in accordance with the section 14 of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000). It contains a description of the structure, functions and services of the Auditor-General and the availability of its records as a public body. This manual is available in English, Afrikaans, Zulu and Sepedi. Copies in other official languages may be made available by the information officer on request.

We are an independent world-class provider of public sector audit and related value-added services.

The Auditor-General has a constitutional mandate and as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector, thereby building public confidence .

¹ Deputy information officers are designated in terms of section 17 (1) of the Promotion of Access to Information Act, 200 (Act No. 2 of 2000) to assist the information officer in implementing PAIA requests in their Business Units

Section one:

The structure, functions and services of the Auditor-General

Legislative mandate

The role of the Auditor-General is defined in section 188 of the Constitution of the Republic of South Africa, 1996. The Constitution stipulates that the Auditor-General is the external auditor of all national and provincial state departments and administrations, all municipalities and any other institution or accounting entity required by national or provincial legislation to be audited by the Auditor-General. The Auditor-General is appointed by the President, on the recommendation of the National Assembly, for a non-renewable term of between 5 and 10 years.

The statutory mandate for the functions of the Auditor-General is enshrined in the Constitution and the Public Audit Act, 2004 (Act No. 25 of 2004). The Public Audit Act, which repealed both the Auditor-General Act 1995 (Act No. 12 of 1995) and the Audit Arrangements Act, 1992 (Act No. 122 of 1992), establishes and assigns functions to the Auditor-General as well as his/her duties regarding the administration thereof. The Public Audit Act defines the Auditor-General, as the supreme and independent audit institution of the Republic, subject only to the Constitution and the law, is empowered to perform his/her functions without fear, favour or prejudice. The Auditor-General is in overall control of and accountable for his or her administration.

The Deputy Auditor-General

The Deputy Auditor-General is the head of the administration and must perform the functions of the institution in accordance with the directions of the Auditor-General. The Deputy Auditor-General is the accounting officer in the administration of the Auditor-General.

The Deputy Auditor-General is appointed by the Auditor-General after consultation with the Standing Committee on the Auditor-General (SCoAG), for a term not exceeding 5 years, but which is renewable for one further period of no longer than 5 years.

Public sector audit mandate of the Auditor-General

Section 188 of the Constitution of the Republic of South Africa, 1996, places a specific responsibility on the Auditor-General, namely to audit and report on the accounts, financial statements and financial management of:

- a) all national and provincial state departments and administrations;
- b) all municipalities; and
- c) any other institution or accounting entity required by national or provincial legislation to be audited by the Auditor-General.

The Constitution further allows the Auditor-General to audit and report on the accounts, financial statements and financial management of:

- a) any institution funded from the National Revenue Fund or a Provincial Revenue Fund or by a municipality; or
- b) any institution that is authorised in terms of any law to receive money for a public purpose.

In addition to the requirements of the Constitution, the Auditor-General shall, among others, perform the duties specified in the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA). In terms of section 13(3)(b) the Auditor-General may issue directives on the standards for audits. These directives are issued annually in the form of a *Government Notice*. All public sector audits must be conducted in terms of the directives and reference should be made to the relevant *Government Notice* in all documentation in addition to ISA2.

Audit as stated in section 1(1) of the Public Audit Act, 2004 (Act No. 25 of 2004), is defined as the examination or investigation, in accordance with any applicable audit standards, of those aspects to be reported on in terms of section 20 or 28 of the act.

Core business: Audit services

Regularity auditing

Regularity auditing comprises both financial auditing and the consideration and testing of compliance with laws and regulations. The audit approach followed in the AG is a combination of a risk -based and a transaction cycle approach.

a) Financial audit

Section 20(2)(a) of the PAA requires that an **audit report must reflect** such opinions and statements as may be required by any legislation applicable to the auditee which is the subject of the audit, but **must reflect at least an opinion or conclusion on -**

Whether the annual financial statements of the auditee fairly present, in all material respects, the financial position at a specific date and results of its operations and cash flow for the periods which ended on that date in accordance with the applicable financial framework and legislation.

The objective of a financial audit is to enable the auditor to express an opinion on the fair presentation in the financial statements in accordance with an applicable financial reporting framework and/or statutory requirements. An audit of financial statements is an assurance engagement. An 'assurance engagement' means an engagement in which an auditor expresses a conclusion designed to enhance the degree of confidence of the intended users, other than the responsible party, about the outcome of the evaluation or measurement of a subject matter against a criterion.

The auditor should determine whether the financial reporting framework adopted by management in preparing the financial statements is acceptable, taking into account the nature of the auditee.

b) Compliance with laws and regulations

Section 20(2)(b) of the PAA requires that an **audit report must reflect** such opinions and statements as may be required by any legislation applicable to the auditee which is the subject of the audit, but **must reflect at least an opinion or conclusion on the auditee's compliance with any applicable legislation relating to financial matters, financial management and other related matters.**

This aspect of regularity auditing should not be confused with tests of controls that the auditor performs to establish the adequacy and reliability of an entity's accounting and internal control system. It is, however, accepted that non-compliance with laws, rules and regulations will have an impact on the accounting and internal control system, and *vice versa*.

Auditors must not provide opinions (in a legal sense) on a public sector entity's compliance with laws and regulations other than the general assurance provided as a result of the annual audit.

This principle is supported, amongst others, by ISA250, which states:

Whether or not an act constitutes non-compliance is a legal determination that is ordinarily beyond the auditor's professional competence. The auditor's training, experience, and understanding of the entity and its industry may provide a basis for recognition that some acts coming to the auditor's attention may constitute non-compliance with laws and regulations. The determination as to whether or not a particular act constitutes or is likely to constitute non-compliance is generally based on the advice of an expert qualified to practice law, but ultimately can only be determined by a court of law .

Auditing of performance information

Section 20(2)(c) of the PAA requires the Auditor-General to prepare a report on the audit to reflect an opinion or conclusion on the reported information relating to the performance of the auditee against predetermined objectives.

The PAA requirements related to the audit of performance information are applicable to the whole sphere of government as reflected in section 4 of the PAA, including national, provincial and local government, public entities – those the Auditor-General opts to perform and opts not to perform - and other institutions funded with public monies or institutions that receive money for public purposes.

During 2003 a study was conducted and a strategy, which includes an approach to phase in performance information audits, was developed. As part of the strategy a stretch target of seven years was proposed. The Auditor-General and Exco in 2003 agreed on the strategy, approach and underlying principles for auditing performance information. It is therefore anticipated that an audit opinion or conclusion can only be expressed by the AG after the implementation of the strategy and approach.

General Notice No. 808 issued in Government Gazette No. 28954 of 23 June 2006 states that “until further information is published in this respect no separate opinion on performance against predetermined objectives should be included in the audit reports”. Conclusions in this regard will be reached as part of the financial audit process. Reporting will be in respect of material shortcomings in the process of reporting against predetermined objectives that may come to the attention of the auditor during the audit and that may impact on public interest.

Financial management

In terms of the Constitution, the mandate of the Auditor -General requires that financial management be audited.

There have been several developments in the coverage of financial management within the AG over the past few years. This has culminated in an approach where all entities are evaluated against a capability model.

Specialised Auditing Services:

Performance audits

Category 1

A category 1 performance audit is conducted by means of a value -for-money approach. The principle of integrated auditing comprises the integration of the value-for-money (VM) assertion into the regularity audit process. The auditing of economic procurement and efficient utilisation of resources is therefore done during systems evaluation and transaction testing as part of the routine audit process.

Section 20(3) of the PAA provides that the AG may report on whether the auditee's resources were procured economically and utilised efficiently and effectively.

Category 2

A category 2 performance audit is defined as a performance audit conducted according to the guideline for the planning and execution of and reporting on performance audits in the public sector, but is not conducted on one of the approved performance auditing themes. The focus area will be determined during the planning phase of the audit.

Category 3

A category 3 performance audit is defined as a performance audit conducted according to the guideline for the planning and execution of and reporting on performance audits in the public sector, but is conducted on one of the transversal themes.

Investigations (forensic auditing)

Investigation, as contemplated in section 5(1)(d) of the Public Audit Act, 2004 (Act No. 25 of 2004), is defined as an independent and objective process where procedures are performed in accordance with AG guidelines to facilitate the prevention, detection and investigation of maladministration, improbity and probity in the accounts, financial statements and financial management of an institution referred to in section 4(1) and section 4(3) of the act, and which may result in legal proceedings for adjudication. An investigation may be performed where the AG –

- considers it to be in the public interest;
- receives a complaint relating to such institution or its affairs; or

- receives a request relating to such institution or its affairs, and
- deems it appropriate.

This may result in a report (as contemplated in section 20 of the PAA) or a special report (as contemplated in section 29 of the PAA).

Information Systems Auditing

Information Systems Auditing plays an important role in the activities of the Audit Office. Most of the more than 1 300 entities audited annually by the AG use computerised information systems that vary considerably in size and complexity. The role of the Information System Auditing business unit is to support the functional audit components to efficiently and effectively discharge their responsibilities in the information systems environment by undertaking information systems auditing research and development and providing training, coordination, quality assurance and specialised information systems audits and support.

International auditing

The Auditor-General has systematically built up the portfolio of international audits over a period of more than 10 years. In addition to our reappointment as a member of the Board of External Auditors of the United Nations, we have been appointed as the external auditors of the United Nations Industrial Development Organization, the Special Court for Sierra Leone, as well as the International Centre for Genetic Engineering and Biotechnology. Each engagement includes a number of separate audits. In addition to these engagements, the office has rationalised its international auditing activities to include the audit of the Department of Foreign Affairs, the African Renaissance and International Co-operation Fund in this portfolio. The International Division (ID) was created in June 2001 and comprises a small permanent establishment, complemented by a large pool of staff selected from the office countrywide. The division is therefore unique in that it is a reflection of the office as a whole.

Special audits

A special audit, as contemplated in section 5(1)(d) of the PAA, is defined as a detailed review and/or analysis, in accordance with any applicable audit standards, of those aspects to be reported on in terms of sections 20 or 29 of the act. A special audit may be performed where the AG –

- considers it to be in the public interest;
- receives a complaint relating to such institution or its affairs; or
- receives a request relating to such institution or its affairs, and
- deems it appropriate.

A special audit will result in an audit report (as contemplated in section 20 of the act) or a special report (as contemplated in section 29 of the act).

Public interest

The AG may, in the public interest, report on any matter within the functions of the AG (section 5(3)). The PAA gives the AG the discretion not only to report on certain matters if the AG considers them to be in the public interest, but also to decide what the public interest would be in a particular context. In the first instance, the AG has a narrow discretion (is it in the public interest or not?), while in the second instance the AG has a wide discretion (what constitutes the public interest in this case?).

In the context of the PAA, it is not prudent to define public interest as a finite set of factors. These factors differ in terms of the particular context, and an attempt at an all-encompassing definition will, firstly, be too wide and will, secondly, almost certainly fail to be all-encompassing.

In view of the fact that the AG has to determine the public interest during reporting in the context of the PAA, at least the following criteria should be considered in each instance when a value judgment is made:

- the interests, including the constitutional rights (if any), of the affected party (or auditee). It should be considered whether a violation of a constitutional right is likely, and if so, whether such violation would be justifiable (and in the public interest) under the circumstances;
- the interests of the state;
- the national interest;
- strategic interests (if applicable), including the long-term effect of the action/decision;
- the interest of the public (or portion of the public);
- economic interests (if applicable);
- legal interests, including legislative provisions and the Constitution;
- whether the interest of the affected party should carry more weight than the interest of the public. In other words, the interest of the individual should be weighed in the context of the collective interest;
- whether the public would be better served if the action is performed, as opposed to a continuation of the status quo; and
- the materiality of public resources. Materiality of activities is determined based on the level of expenditure, revenue, assets, liabilities, commitments or contingencies relative to those of the particular agency, sector or at an entire government level.

In terms of section 5(3) of the PAA, where the AG has the discretion to submit a report or not, an additional requirement is to consider the proven facts of the matter (without speculation or assumptions).

Each of the above factors should be documented as evidence that the AG had applied his/her mind to the matter at hand.

Core business support

The restructuring of Corporate Services, with the goal of establishing a unit of specialist advisory services to support effective decision-making, was completed in November 2005.

The new unit is based on a service delivery model that is designed to achieve:

- an efficient and cost-effective capacity
- a responsive output-based capability
- streamlined and enhanced processes.

Having outlined these overarching requirements, all key outputs and processes will be benchmarked to international standards, including Auditor-General offices in other countries. However, all benchmarks will be reviewed on a continuous basis and appropriately refined. As a first step, internal baselines for the achievement areas will be submitted to the AG Executive Committee for acceptance during the transitional period.

Finance

The **Governance** unit focuses on:

- Ensuring compliance with good governance practices, particularly in the areas of risk management, internal controls and legislation
- Enabling quality decision-making by providing an effective corporate secretariat function
- Managing the established quality assurance framework for the audit business units
- Developing and managing an effective quality assurance framework for Corporate Services.

Human capital

- **Organisational learning**

Information and Communication Technology is responsible for:

- Technological developments
- IT acquisition and maintenance

Reputation and Stakeholder Management is responsible for:

- Monitoring and coordinating reputation and stakeholder satisfaction requirements and projects
- Providing capability for reputation and stakeholder satisfaction analysis, testing and assurance
- Providing an integrated strategy, a coordinated approach and needs analysis for reputation and stakeholder relationship management
- Providing communication products, services and tools to enable reputation and stakeholder relationship management
- Providing capability for centralised reporting on the strategic planning and performance of the AG
- Developing and coordinating a knowledge management culture for the AG .

The method of work now being established for these business units will include feedback loops to assess the effectiveness of the processes in place and to validate the accuracy, quality and completeness of work done.

The **Strategy** is responsible for:

- Identifying needs and conducting feasibility studies
- Conceptualising and developing business cases
- Planning and initiating strategic interventions
- Providing guidance on the implementation and roll-out of projects
- Focusing on scanning the environment in which the AG operates and identifying areas for the strategic consideration of the AG .

Section two:

Categories of AG records which are available without having to request access in terms of the act

In this category the AG can provide to the public, free of charge, the following:

- Activity reports (discontinued)
- Annual Reports of the AG
- Audit reports of national departments & public entities
- Audit reports of provincial departments & public entities
- Budget & strategic plans of the AG
- Corporate communication publications
- General reports on provincial audit outcomes
- General reports on national audit outcomes
- General reports on local government audit outcomes
- Quarterly reports of the AG on the submission of financial statements by municipalities (section 133 report)
- Special reports
- Special report of the AG on the delays in tabling annual reports (section 65 report)
- Specialised audit reports (*includes: Information Systems Audits, Performance Audits and Special investigations*)
- Stakeholder and public affairs information .

Section three:

Categories of records held in the Auditor-General according to business unit and region

Broad categories of records in the custody of the AG are specified in this section. However, if more details are required, the requester can consult the AG's approved file plan which reflects all the AG processes. The file plan consists of more than 50 pages, and adding it to the PAIA manual is not practical.

Audit Business Units

Audit Research & Development
Information Systems Auditing,
International Auditing
National A, National B, National C, National D,
Provincial Audit Offices (*Eastern Cape, Free State, Gauteng, KwaZulu-Natal, Limpopo, Mpumalanga, North West, Northern Cape, Western Cape*)
Specialised audit services (*Performance Auditing, Environmental auditing and Special audit investigations (Forensic auditing)*)

Per auditee:

- Planning file
- Execution file/s (which can include various files for working papers)
- Exception file
- Reporting file
- Financial statements file
- Correspondence file

Administrative files:

- Balanced Scorecard files with portfolio of evidence
- Training files (training plan, nomination for courses, results, course reports, etc.)
- Budget control files (per month with income statements)
- Bursary/study loan approvals
- Personnel file, leave file, subsistence and travel file per employee
- Staff matters, for example procurement (advertisements, interviews, appointments, etc.), employment equity, establishment, labour relations, delegations
- **Financial matters**, for example delegations, petty cash, purchase orders, accommodation, stationary, telephone accounts
- Budget files
- Contract work files (file per firm)
- Assets
- Management meeting files with agendas and management meeting minutes
- Debtors
- CSA tool files per month per BE and Senior Manager
- Portfolio of evidence files on performance contracts and evaluations per staff member
- Files on specific events, for example staff meetings per month, internal and external liaison (per function).

Corporate Services

Finance

Accounting for income
Accounting for expenditure
Business management
Financial administration
Financial arrangements and information
Financial management
General administrative services

Governance

Business Executive:

BSC related information
Budget information
Directives to Governance personnel
Governance strategy
Information about SCoAG
Information pertaining to Governance personnel
Performance management information
Projects relevant to Governance

Legal Services:

Budget information
CSA reports
Employment law & relations management
External employment law proceedings
Implementation of PAIA
Legal opinions
Legal projects
Legislative monitoring
Litigation between AG & other parties
Performance management
Trade union & consultation forum files

Human Capital

Organisational learning:

Quality control:

Annually updated QC questionnaires
Anonymous QC assessment committee review reports
Budget information
Database of BU QC action plans
Database of QC results
Database of QC reviewers
Performance management
Annually updated pre-issuance review guidelines
Annually updated QC strategy

Risk assessment:

AG CSA scores
Annual risk assessment
CSA questions
CSA / risk policies
Internal audit reports
Outstanding audit tracking documents

Secretariat

Action lists for committees
Delegations for signing of audit reports
List of all policies
Management approval framework
Minutes of meetings
Resolution register

Compensation management
Employment equity (EE)
HR management
HR planning and information
HR procurement
HR service delivery
Organisational development
Performance management

Assets
CSA
CTA and Undergraduate students
Expense claims
External training

Forbes Lever Baker
GL accounts
Kingdom Caterers
Leave
Meetings
MIS
National School of Accounting
Process manual
Purchase orders
Tel. account
Trainee Workshop -2ND Year
Training plans
Travel plans

Information & Communication Technology

Assets
Balanced scorecard
Budget
Cash advance
Change request
CSA
Employment equity
General administration
Internal audit
Leave
Purchase orders
Productivity
Regional training (RTO)
S&T claims

Reputation & Stakeholder Management (RSM)

RSM: Constitutional Relationship

Administration

Accommodation (office & parking - Interpark)
AG Annual Report
Asset management
Communication (Telkom, Post Bags, Courier, etc.) Docex
Corporate policy documents
Disposal of archives
Docex - Purchase
Entertainment expenses (catering)
Extra reading material
Filing system (Metrofile)
Foreign visits / Visitors
Furniture and equipment
General filing system
IT (notebooks)
Local office instructions
Photocopy & fax machine
Private telephone calls
Publications (and other printed matters) [newspapers]
Secretarial services (Flowers)
Stationery and printing
Subsistence and travel
Travel reservation
TV transmissions

APAC

APAC - Finance general
Meetings and conference
Planning and advisory
Research
Training and development

Audit assignments

Computer audits
Forensic audits
Performance audits
Regularity audits / Budgetary process
Strategic guidelines

Financial matters

Debtors / Creditors control (monitor and follow-up)
Expenditure budget
Expenditure control (monitor and follow-up)
Income budget
Petty cash
Time accounting - PeopleSoft (new vendor detail, statement to HO - IC Helpdesk)

Meetings

Administration meetings
Balanced Scorecard Review Committee meetings
BM delegation meetings
Centre meetings
Finance Review Committee meetings
Management meetings

Legislative activities

Bills
General / Employment Equity
Open Democracy
Treasury Control Bill
Public Service Act
Reports of the Parliamentary Committees
Programmes and order papers
Language policy
Ministerial questions
Minutes of Rules Committee
Portfolio Committees (Feedback)
Legislation re AG Act
Amendment to AG Act
Amendment to PFMA & Legislatures
Speeches and presentations
Conference and summits
Rules of Parliament (NA / NCOP)

PUBLIC ACCOUNTS COMMITTEE SUPPORT

Agenda and minutes (SCOPA)
Association of the Public Accounts Committee (APAC)
Changes in the form of Estimates / Budgets
Epitomes
Evidence verbatim
Finance acts and unauthorised expenditure
General policy
Legal opinions
Meetings
Programming & categorisation
Research
Research - International enquiries / Research visits
Resolutions
SCAG
Training
Treasury replies

Operational procedures

Audit Comment (on matters raised)
Contract work Sub-Committee
Contracting in / out
Disclose of Reports (to media)
General Correspondence with Auditees
Service Level Agreements
Status Reports (on process with audits) [BoE]

Parliamentary managers workshop

Regional Congress

Production of reports of the AG

Audit circulars
Audit guidelines
Audit guidelines: Performance audit
Auditing in provinces
Delegations
General Reports
General Reports - Issues facing government
General Reports - Audit outcomes
General Reports - Section 65 delays
Printing
Procedure circulars
Reports of AG: Product feedback / research
Research: AG Report
Standard formats (Audit reports)

QUALITY CONTROL

CSA Tool (Declaration of Conflict)
PeopleSoft problems
QAR framework for RSCL

Staff matters

Affirmative action
Consultative forums (JCF/LCF)
Employment equity
Industrial relations
Interviews
Labour relations / Staff rules
Leave
Performance appraisal
Position profile & contracts
Personal procurement (Application & resignation)
Remuneration (salaries, broad-banding, etc.)
Staff association (SA-AG)
Staff establishment (Advertising & appointments)

Witness: Notices to appear

Unions / Institutes (Membership)
Vacation workers / Temporary assignments

STRATEGIC PLANNING

Balanced scorecard
Balanced scorecard dashboard reports
Business plans
Business unit - Strategies
Stakeholder analysis

TRAINING MATTERS

External training
Internal training
Local training initiatives
On-the-job training
Studies (assistance)
Training memos
Training profile (of local staff)

TABLING OF REPORTS AND LIAISON

AG interaction with legislature / RSCL meetings with AG
External correspondence (with Parliament, MPs, etc .
regarding reports)
International liaison
Joint task team
Media releases
Members' list and contact numbers
National government accounts
Performance audit - Consultancy services: DPSA's own
study
Protocol with Parliament
Provincial government accounts
Surveys - Client satisfaction surveys
Two-monthly reports from auditors

Section four:

How to submit a request for information to the AG

Requests for access to records of the Auditor-General may be submitted at Head Office, 300 Middel Street, Muckleneuk, Pretoria, or at any of the provincial/regional offices.

The request must be submitted on the prescribed form. A copy of the form is attached as appendix C. All relevant portions must be completed.

Request forms will be available at Head Office and all provincial/regional offices.

Once completed, the form must be forwarded to a deputy information officer. The names, addresses and contact details of all deputy information officers are listed in appendix B.

In terms of the act, where the records requested do not contain personal information of the requester, a request fee is payable by the requester before the request can be dealt with. A further access fee is payable before access to the relevant records is granted.

Section five:

Remedies for non-compliance with the act

Any requester dissatisfied with any decision of the Auditor-General in respect of a request for access to a record of the office may approach the High Court or another court of similar status to seek redress. The act does not make provision for internal appeals within the AG. The courts will thus have to be approached in instances where the requester wishes to appeal against any finding of the office.

Appendix A

List of public sector departments and entities audited by the Auditor-General

International audits: Wessel Pretorius (Business Executive)

Tel. (012) 422 9544 Fax: (012) email: wesselp@agsa.co.za

International entities

Foreign Affairs
International Centre for Genetic Engineering &
Biotechnology (ICGEB)
Special Courts of Sierra Leone
United Nations Board of Auditors
United Nations Industrial Development Organisation
(UNIDO)

National audits:

National A: Frans Joubert (Business Executive)

□ Tel. (012) 422 9656 Fax: (012) 422 9619 fransj@agsa.co.za

National departments

Agriculture
Government Communication and Information Systems
Housing
Justice and Constitutional Development
Land Affairs
Presidency
Provincial and Local Government
Public Works
Trade and Industry

National public entities

Agricultural Research Council
CIPRO Trading Entity
Citrus Board
Competition Commission
Competition Tribunal
Construction Industry Development Board (CIDB)
Council for Built Environments
Criminal Asset Recovery Account
Guardian Fund
Independent Development Trust
International Trade Administration Commission (ITAC)
Land and Agricultural Bank of South Africa
Legal Aid Board
Maize Board

Meat Board
Monies in Trust
Municipal Demarcation Board
Municipal Infrastructure Investment unit
National Agricultural Marketing Council
National Gambling Board
National Lotteries Board
National lottery Distribution trust Fund
National Prosecuting Authority
National Youth Commission
President's Fund
Public Protector
Registration of Deeds
SA Housing Fund
Small Enterprise Development Agency (SEDA)
South African Bureau of Standards
South African Local Government Association
Special Investigating Unit
Wheat Board

National B: Graham Randall (Business Executive)

□ Tel. (012) 422 9431 Fax: (012) 422 9459 grahamr@agsa.co.za

National departments

Consolidated Financial Statements of national departments
Education
Environmental Affairs and Tourism
Home Affairs
National Treasury
Public Enterprises
Statistics SA
Transport

National public entities

Consolidated Financial Statements of Public entities	Road Accident Fund
Council for Higher Education	Road Traffic Management Corporation
Cross-Border Road Transport Agency	Rail Safety Regulator
Education Labour Relations Council	SA Maritime Safety Authority (including Maritime Fund)
Electoral Commission	SA National Parks
Fais Ombud	SA National Road Agency
Film & Publication Board	SA Norway Tertiary Education Development Programme
Financial and Fiscal Commission	SA Qualification Authority
Financial Intelligence Centre	SA Revenue Service
Financial Services Board	SA Tourism Board
Government Printing Works	SA Weather Services
Independent Regulatory Board for Auditors	Special Pensions Board
Pension Funds	Transformation Funds of the ELRC
PIC Property companies (Van Noppen, Phalaborwa & Zwartkop)	Urban Transport Fund
Public Investment Commissioners	
Reconstruction and Development Fund	

Represented Political Parties Fund

National C: Barry Wheeler (Business Executive)

☐ Tel. (012) 422 9550 Fax: (012) 422 9687 barryw@agsa.co.za

National departments

Correctional Services
Defence
Minerals and Energy
Public Service & Administration
Public Service Commission
SA Management Development Agency
Social Development
Special Defence Account
Sport and Recreation

National public entities

AEC Amersham	Mosshold
African Exploration	NTP Radioisotopes
Armcor	Oil Pollution SA
Armcor Business	Oospark
Boxing SA	Overberg Toetsbaan
CEF (Pty) Ltd	Petroleum Agency
Cotec Dev	PETROSA
Cotec Patrade	PETROSA Brass
Council for Geoscience	PETROSA Equatorial Guinea SA
Cyclofil	PETROSA Gryphon Marin Permit
EDI Holdings	PETROSA Iris
Energy Africa Rehabilitation	PETROSA Namibia
Enerkom	PETROSA Sudan
Enerkom Products	PETROSA Synfuels
Erasmusrand Eiendomme	PETROSA Themis
Fluorochem	SEMCOM
Fluoropack	SFF Association
Fluoropharm	SA Gas Development
HTP Marketing & Manufacturing	SANERI
Institute for Maritime Tecnol	SA Nuclear Energy Corporation
Klippoortjie	Soekor
Mahnes Areas	Sportrand
Mine Health & Safety Council	State Information Technology Agency

Auditee funds

Disaster Relief Fund
Equalisation Fund
High School Vorentoe Disaster Fund
Refugee Relief Fund
SANDF Fund
Social Relief Fund
State Relief Fund

Municipalities

Tshwane Metro Municipality

Municipal entities

Civirelo Water
Trade Point Pretoria
Tshwane Centre of Business Info

National D: Alice Muller (Business Executive)

□ Tel. (012) 422 9587 Fax: (012) 422 9562 alice@agsa.co.za

National departments

Arts & Culture
Communication
Health
Independent Complaints Directorate
Labour
Safety & Security
Science and Technology
Water Affairs and Forestry

National public entities

African Institute of SA	Media & Publishing Seta (MAPSETA)
AgriSeta (merging of PAETA & SETASA)	Market Theatre Foundation
BankSeta	Mines & Works
Construction SETA (CETA)	Mining Qualifications Authority
Chemical Industries Seta (CHIETA)	National Electronic Media Institute of SA (NEMISA)
Clothing & Textiles Seta	National Forest Recreation and Access Trust
Compensation Fund	National Heritage Council
Council for Medical Schemes	National Intelligence Agency
CSIR	National Library of SA
Education Training & Development (ETDPSETA)	National Research Foundation
Energy Sector Seta (Eseta)	National Skills Fund
Erf 706 Rietfontein	Northern Flagship Institution (NFI)
Financial and Accounting Services SETA (FASSET)	Pan South African Language Board (PANSALB)
Food & Beverages SETA	PSETA
Forest Industries Seta (FIETA)	Robben Island Museum
Freedom Park Trust	SA National Academy of Intelligence
Health & Welfare SETA	SA National Aids Trust
Human Sciences Research Council	SA Secret Services
Insurance SETA (INSETA)	SASSETA (Joined Didteta & Poslec seta)
Information Systems, Electronics and Telecommunications SETA (ISETTA)	Services SETA
King George V Silver Jubilee Fund	Sheltered Employment Factories
Local Government Water & Related SETA	State Theatre
Manufacturing Engineering & Related Services (MERSETA)	Tourism & Hospitality SETA
	Transport SETA
	Unemployment Insurance Fund
	Wholesale and Retail SETA (W&R SETA)
	Water Research Commission
	Water Trading Account (Equipment trading account)
	Windybrow Theatre

Provincial audit offices

Eastern Cape Province: Singa Ngqwala (Business Executive)

Tel: (043) 7268033 Fax: (043) 726 8261 email: sngqwala@agsa.co.za

Provincial departments

Agriculture
Economic Affairs
Education
Health
Housing & Local Government & Traditional Affairs
Legislature
Office of the Premier

Public Works
Roads & Transport
Safety and Liaison
Social Development
Sport, Recreation, Arts and Culture
Treasury

Provincial public entities

Agricultural Bank of Transkei
Albany Museum
Amathole Museum
Amathole Economic Development Agency
Barkley-East Museum
Blue Crane Development Agency
Border Technikon
Burgersdorp Cultural Historical Museum
Capital radio (Transkei)
Centenary Hall Promotions
East London Museum
Eastern Cape Appropriate Technology Unit
Eastern Cape Arts & Culture Council
Eastern Cape Development Corporation
Eastern Cape Gambling and Betting Board
Eastern Cape Liquor Board
Eastern Cape Parks Board
Eastern Cape Regional Council
Eastern Cape Revenue Fund
Eastern Cape Technikon
Eastern Cape Tourism Board
Eastern Cape Youth Commission
Fort Beaufort Historical Museum
German Agency for Technical Co-operation
Graaff Reinet Museum
Great Fish River Museum
JLB Smith Institute of Ichthyology
Kouga Cultural Centre

Kouga Development Agency
Mandela Bay Development Agency
Mayibuye Transport Corporation
Mkambati Game Reserve
Mohair Board
National English Literary Museum
National Housing Fund
Ncora Irrigation Scheme
Nelson Mandela Bay Tourism
SA Housing Fund
SA Library for the Blind
SA Local Government Association
Somerset East Museum
Sterkstroom Museum
Transkei Agricultural
Transkei Airways Corporation
Transkei Broadcasting
Transkei Development & Reserve Fund
Transkei Development Corporation
Transkei Electricity Supply Co
Transkei Government Pension Fund
Transkei Mining Corporation
Transkei Nursing Council
Transkei Road Transport
Transkei Technikon
Transkei Telkom Administration
Tribal Levies & trust Accounts
Uitenhage Historical Museum
Wool Board
Workmen's Compensation Fund

Local governments

Alfred Nzo District Municipality

Mbashe Municipality

Amahlati Municipality
Amatola District Municipality
 Baviaans Municipality
 Blue Crane Route Municipality
Buffalo City Municipality
Cacadu District Municipality
 Camdeboo Municipality
Chris Hani District Municipality
 Elundini Municipality
 Emalahleni Municipality
 Engcobo Municipality
 Gariiep Municipality
 Great Kei Municipality
 Ikwezi Municipality
 Inkwanca Local Municipality
 Intsika Yethu Municipality
 Inxuba Yethemba Municipality
 Kamdeboo Regional Service
 Kei District Council
King Sabata Dalindyebo Municipality
 Kouga Municipality
 Kou-Kamma Municipality
Lukanji Municipality
 Makana Municipality
 Maletswai Municipality

Mbizana Municipality
 Mhlontlo Municipality
 Midland Regional Services Council
 Mnquma Municipality
Ndlambe Municipality
Nelson Mandela Metropolitan Municipality
 Ngqushwa Municipality
 Nkonkobe Municipality
 Ntabankulu Municipality
 Nxuba Municipality
 Nyandeni Municipality
OR Tambo District Municipality
 Port St. Johns Municipality
 Quakeni Municipality
 Sakhisizwe Municipality
 Senqu Municipality
 Sundays River Valley Municipality
 Tsolwana Municipality
Ukhahlamba Municipality
 Umzimkulu Municipality
 Umzimvubu Municipality
 Wesley Township Ciskei

Hospital Boards

Albany (Setlaars) Hospital Board
 Aliwal North Hospital Board
 Andries Vosloo Hospital Board
 Bedford Hospital Board
 Burgersdorp Hospital Board
 Cathcart Hospital Board
 Cloete Joubert Hospital Board
 Cradock Hospital Board
 Dora Nginza Hospital Board
 Elliot Hospital Board
 Fort Beaufort Hospital Board

Frere Hospital Board
 Frontier Hospital Board
 Graaff Reinet Hospital Board
 Grey Hospital Board
 Humansdorp Hospital Board
 Livingstone Hospital Board
 Provincial Hospital board
 Steynsburg Hospital Board
 Uitenhage Hospital Board
 Wilhelm Stahl Hospital Board

Free State Province

Ben Van Niekerk (Business Executive)
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Provincial departments

Agriculture
Education & Culture
Environmental Affairs & Tourism
Health
Local Government & Housing
Office of the Premier

Provincial Legislature
Public Safety & Security
Public Works, Roads & Transport
Social Development
Sport, Recreation, Arts & Culture
Treasury

Statutory bodies

Basotho Cultural Village
CENTLEC
Central Medical Trading Account
Dept of Health Trust Fund
Free State Development Corp. (FDC)
Free State Housing Fund
Free State Sport Science Institute
Free State Tourism Authority
Free State Youth Commission
Gambling & Racing Board
Government Garage Trading Account
Mmabana Cultural Centre

National Museum
Nature Conservation Trust Fund
Performing Arts Centre
Phakisa Major Events & Development
Private Patients' Trust Fund
Provincial Revenue Fund
Recreation Trust Fund
Road Building Equipment Trading Account
Small Holdings Trust Fund
War Museum van die Boere Republiek

Local municipalities (Free State)

Dhlabeng Local Municipality
Kopanong Local Municipality
Letsemeng Local Municipality
Mafube Local Municipality
Maluti-A-Phofung Local Municipality
Mangaung Local Municipality
Mantsopa Local Municipality
Masilonyana Local Municipality
Matjhabeng Local Municipality
Metsimaholo Local Municipality

Mohokare Local Municipality
Moghaka Local Municipality
Nala Local Municipality
Naledi Local Municipality
Ngwathe Local Municipality
Nketoana Local Municipality
Phumelela Local Municipality
Setsoto Local Municipality
Tokologo Local Municipality
Tswelopele Local Municipality

District municipalities (Free State)

Fezile Dabi District Municipality
Lejweleputswa District Municipality
Lejweleputswa Development Agency
Motheo District Municipality
Thabo Mofutsanyane District Municipality
Xhariep District Municipality

Gauteng Province

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Provincial departments

Agriculture, Conservation and Environment
Community Safety
Education
Finance & Economic Affairs
Gauteng Shared Service Centre

Health
Housing
Legislature
Local Government
Office of the Premier
Public Transport, Roads & Works
Social Development
Sport, Recreation, Arts and Culture

National public entities (Gauteng)

CCMA
Commission for Gender Equality (CGE)
Council for Mineral Technology (MINTEK)
CRL Commission
ICASA
Independent Communications Authority SA (ICASA)
International marketing Council
Media Development Diversity Agency
National Arts Council
National Film and Video Foundation (NFVF)
National Home Builders Registration Council
SA Diamond Board
SA Human Rights Commission
SA Rail Commuter Corporation
Universal Service Agency
Universal Services Fund

Provincial public entities (Gauteng)

Blue Catalyst Investment Commission
Blue IQ Investment Holdings
Cost Recovery Trading Account
Dinokeng Trading Account
GAUMAC
Gauteng Economic Development Agency
Gauteng Enterprise Propeller
Gauteng Film Office
Gauteng Gambling Board
Gauteng Liquor Board Trading Entity
Gauteng Partnership Fund
Gauteng Tourism Authority
Government Garage
Greater Newtown Development Agency
MEDSAS
Major Road Plant Fund (MRPF)
World Heritage Site
Xhasa ATC

Municipalities (Gauteng)

Ekurhuleni Metro Municipality
Emfuleni Local Municipality
Johannesburg Metro Municipality
Kungwini Local Municipality
Lesedi Local Municipality
Metsweding District Municipality
Midvaal Local Municipality
Mogale City Local Municipality
Nokeng Tsa Taemane Local Municipality
Randfontein Local Municipality
Sedibeng District Council
West Rand District Municipality
Westonaria Local Municipality

Municipal entities (Gauteng)

Brakpan Bus Company
City Power Johannesburg
Ekurhuleni Development Company
Erwat
Ertek
Greater Germiston Inner City Housing Corporation
Joburg Property Company
Johannesburg City Housing Company
Johannesburg City Parks
Johannesburg Civic Centre
Johannesburg Development Agency
Johannesburg Fresh Produce Market
Johannesburg Metropolitan Bus Service
Johannesburg Roads Agency
Johannesburg Social Housing Company
Johannesburg Tourism Company
Johannesburg Water
Johannesburg Zoo
Lethabong Housing Institute
Metropolitan Trading Company
Pikitup Johannesburg
Roodepoort Civic Theatre

KwaZulu-Natal Province

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Provincial departments

Agriculture & Environmental Affairs
Arts, Culture & Tourism
Consolidated provincial departmental financial statements

Office of the Premier
Royal Household
Safety & Security
Sport & Recreation

Economic Development
Education & Culture
Finance
Health
Housing
Legislature

Trade & Industry
Traditional and Local Government Affairs
Transport
Welfare & Population Development
Works

Provincial public entities

Amafa - Natali
Consolidated provincial public entities financial statements
Dube Trade Port
Greater St Lucia Wetlands Park Authority
Ingonyama Trust
Ithala Development Finance Corporation
Ithala Ltd (Bank)
KZN Agricultural Development Trust
KZN Gambling Board
KZN Growth Fund
KZN Housing Fund
KZN Playhouse Company (Durban)

KZN Rehabilitation Trust
KZN Revenue Fund
KZN Taxi Council
KZN Tourism Authority
Luthuli Museum
Mjindi Farming
Natal Museum
Natal Sharks Board
Provincial Planning & Development Commission
Tribal Levies & trust Account
Umsekeli Municipal Support Services
Voortrekker Museum

Local governments

Abaqulusi Municipality
Amajuba District Municipality
Big Five Municipality
Dannhauser Municipality
eDumbe Municipality
Emnambithi Municipality
eNdongakusuka Municipality
eThekweni Municipality
Endumeni Municipality
Ezinqolweni Municipality
Greater Kokstad Municipality
Hibiscus Coast Municipality
Hibiscus Development Company
Hlabisa Municipality
Illembe Development Corporation
Illembe District Municipality (King Shaka)
Imbabazane Municipality
Impendle Municipality
Indaka Municipality
Ingwe Municipality
International Convention Centre
Izingolweni Municipality
Jozini Municipality
KwaDukuza Municipality

Newcastle Municipality
Nkandla Municipality
Nongoma Municipality
Nquthu Municipality
Ntambanana Municipality
Okhahlamba Municipality
Port Shepstone Local Development Trust
Richmond Municipality
Sisonke District Municipality
Ubuhlebezwe Municipality
Ugu District Municipality
Ulundi Municipality
Umdoni Municipality
Umgweni Municipality
uMgungundlovu District Municipality
Umhlabuyalingana Municipality
Umhlathuze Municipality
uMkhambathini Municipality
Umkhanakunde District Municipality
Umlalazi Municipality
uMsunduzi Municipality
Umtshezi Municipality
uMuziwabantu Municipality

Kwasani Municipality
 Maphumulo Municipality
 Matatiele Municipality
 Mbonambi Municipality
 Mpofana Municipality
 Mshwathi Municipality
 Msinga Municipality
 Mthonjaneni Municipality
 Mtubatuba Municipality
 Ndwedwe Municipality

Umvoti Municipality
 Umzinyathi District Municipality
 Umzumbe Municipality
 Uphongola Municipality
 Ushaka Marine World
 uThukela District Municipality
 uThukela Water
 Utrecht Municipality
 Vulamehlo Municipality
 Zululand District Municipality

Limpopo Province: Albert Dzuguda (Business Executive)

Tel. (015) 299 4429 Fax: (015) 299 4765 email: albert@agsa.co.za

Provincial departments	Local governments
Agriculture Education Economic Development, Environment & Tourism Health & Social Development Legislature Local Government and Housing Office of the Premier Public Works Roads & Transport Safety, Security and Liaison Sports, Arts and Culture Treasury	Aganang Municipality <i>Ba-Phalaborwa Municipality</i> Bela-Bela Municipality Blouberg Municipality Bushbuckridge Municipality <i>Capricorn District Municipality</i> Fetakgomo Municipality Greater Giyani Municipality Greater Groblersdal Municipality Greater Letaba Municipality Greater Marble Hall Municipality Greater Sekhukhune Municipality Greater Tubatse Municipality <i>Greater Tzaneen Municipality</i> Lepelle-Nkumpe Municipality Lephhalale Municipality <i>Makhado Municipality</i> Makhudutamaga Municipality Maruleng Municipality Messina Municipality Modimolle Municipality <i>Mogalakwena Municipality</i> Malamulele Municipality Mookgopong Municipality Mokopane Municipality <i>Mopane Municipality</i> Mutale Municipality <i>Polokwane Municipality</i> <i>Sehukhune District Municipality</i>
Provincial public entities Casino and Gaming Board Northern Province Housing Fund Northern Province Road Agency	

Thabazimbi Municipality
Vhembe District Municipality
Waterberg District Municipality

Mpumalanga Province: Bryant Maliwa (Business Executive)
Tel. (013) 755 4735 Fax: (013) 755 4738 email: bmadliwa@agsa.co.za

Provincial departments

Agriculture and Land Administration	Local Government & Housing
Culture, Sports & Recreation	Office of the Premier
Education	Public Works
Economic Development & Planning	Roads & Transport
Finance	Safety and Security
Health & Social Services	
Legislature	

Provincial public entities

Mpumalanga Gaming Board
Mpumalanga Housing Development Fund
Provincial Revenue Fund

Local governments

Albert Luthuli Municipality	Mkondo Municipality
Barberton Municipality	Msukaligwa Municipality
Delmas Municipality	Nelspruit Municipality
Dipaleseng Municipality	Nkangala District Municipality
Dr SJ Moroka Municipality	Nkomazi Local Municipality
Ehlanzeni District Municipality	Pixley Ka seme
Emakhazeni Local Municipality	Steve Tshwete District Municipality
Emalahleni Municipality	Thembisile Municipality
Gert Sibande District Municipality	Umjindi Municipality
Govan Mbeki Municipality	
Greater Tubatse Municipality (replaced with Bushbuck Ridge)	

North West Province: Douglas Maphiri (Business Executive)
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Provincial departments

Agriculture, Conservation and Environment
Contingency Reserve

Developmental Local Government and Housing
Economic Development & Tourism
Education
Finance
Health
Legislature
Social Development
Sports, Arts & Culture
Public Works
Transport, Roads & Community Safety

Provincial public entities

Invest North West
Kgama Wildlife (NWPTB subsidiary)
NW Contingency Reserve
NW Development Corporation
NW Directorate Entrepreneurial Developments
NW Gambling Board
NW Housing Corporation
NW Housing Fund
NW Mmabana Cultural Foundation
NW Park Board and Tourism Board
NW Transport Investments
NW Youth Development Trust
Sports and Education Fund
Sports Council of NW

Local governments

Bojanala Platinum District Municipality
Bophirima District Municipality
Central District Municipality
Ditsobotla Local Municipality
Greater Taung Local Municipality
Kagisano Local Municipality
Kgetlengriver Local Municipality
Klerksdorp City Council
Lekwa-Teemane Local Municipality
Madibeng Local Municipality
Mafikeng Local Municipality
Mamusa Local Municipality
Maquassi Hills Local Municipality
Molopo Local Municipality
Moretele Local Municipality
Moses Kotane Local Municipality
Moshaweng Local Municipality
Naledi Local Municipality
Potchefstroom Local Municipality
Rustenburg Local Municipality
Setla-Kgobi Local Municipality
Southern District Municipality
Tswaing Local Municipality
Ventersdorp Local Municipality
Zeerust Local Municipality

Northern Cape Province: Latief Kimmie (Business Executive)
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Provincial departments

Agriculture, Land Reform, Environment and Conservation
Economic Affairs and Tourism
Education
Finance

Health
Housing & Local Government
Labour
Legislature
Office of the Premier
Safety and Security
Social Services
Sport, Arts and Culture
Transport

Provincial public entities

BJ Kempen Hospital Board (Victoria West)
Barkly West Hospital Board
Bill Pickard Hospital Board (Prieska)
Calvinia Museum
Central Karoo Hospital Board (De Aar)
Colesberg Hospital Board
Connie Vorster Hospital Board (Hartswater)
Fritz Fisser Hospital Board (Noupoort)
Garies Hospital Board
Gordonia Hospital Board (Upington)
Hester Malan Hospital Board (Douglas)
Housing Fund
Kakamas Hospital Board
Kimberley Hospital Board
Kimberley Housing Trust
Kuruman Hospital Board
Mary Moffat Museum
McGregor Museum
Northern Cape Tourism Authority
Postmasburg Hospital Board
Premier's Bursary Trust Fund
Project Viability
Reconstruction and Development Programme
SIDA Funds at Education
Springbok Hospital Board
Sutherland Hospital Board
Victoria West Museum
Voortrekker Hospital Board (Calvinia)
William Humphreys Art Gallery

Local governments

Dikgatlong Municipality
Emthanjeni Municipality
Francis Baard Municipality
Gamagara Municipality
Ga-Segonyane Municipality
Hantam Municipality
!Kheis Municipality
Kai!Garib Municipality
Kamiesberg Municipality
Kareeberg Municipality
Karoo District Municipality
Karoo Hoogland Municipality
Kgalagadi District Municipality
Kgatelopele Municipality
Khai-Ma Municipality
Khara Hais Municipality
Magareng Municipality
Mier Municipality
Nama Khoi Municipality
Namaqua District Municipality
Phokwane Municipality
Renosterberg Municipality
Richtersveld Municipality
Siyancuma Municipality
Siyanda District Municipality
Siyathemba Municipality
Sol Plaatjie Municipality
Thembelihle Municipality
Tsantsabane Municipality
Ubuntu Municipality
Umsobomvu Municipality

National department

National Parliament

Provincial departments

Agriculture	Health
Community Safety	Local Government & Housing
Consolidated financial statements	Office of the Premier
Cultural Affairs & Sport	Parliament
Economic Development and Tourism	Social Development
Education	Transport & Public Works
Environmental Affairs and Development Planning	Treasury

National public entities

Afrikaans Language Monument	Office of the Pension Funds Adjudicator
Castle Control Board	SA heritage Resources Agency
Iziko Museums of Cape Town	SA Medical Research Council
Marine Living Resource Fund	SA National Biodiversity Institute
National Student Financial Aid Scheme	

Provincial public entities

Artscape	Provincial Restaurants
Cape Medical Depot	Provincial Revenue Fund
Cape Metropolitan Transport Fund	Wesgro
Consolidated financial statements	Western Cape Cultural Commission
CTVSA	Western Cape Gambling and Racing Board
Destination Marketing Organisation	Western Cape Housing Development Fund
Drug Free Sport	Western Cape Language Committee
Global Fund	Western Cape Liquor Board
Heritage Western Cape	Western Cape Nature Conservation Board
Parliamentary villages	Youth Commission
Provincial Development Council	

District municipalities

Boland
 Central Karoo
 Eden (previously Garden Route/ Klein Karoo)
 Overberg
 West Coast

Municipal entities

Cango Caves
 Cape Town International Convention Centre
 Conenco
 Khayelitsha Community Trust
 Philippi East Trading Centre
 SPM Housing Micro-Loans Underwriting trust

Municipalities

Beaufort West Municipality
 Berg River Municipality
 Bitou Municipality

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Breede River/ Winelands Municipality
Breede Valley
Cape Agulhas Municipality (WC033)
Cederberg Municipality
Drakenstein Municipality
George Municipality
Kannaland Municipality (WC041)
Knysna Municipality
Laingsburg Municipal
Langeberg Municipality
Matzikama Municipality

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Hospital Boards

Beaufort West Hospital Board
Brewelskloof
Caledon Hospital Board
Ceres Hospital Board
Citrusdal Hospital Board
Community Health Hospital Board
False Bay Hospital Board
George Hospital Board
Hermanus Hospital Board
Hottentots Holland Hospital Board
Knysna Hospital Board
Ladismith Hospital Board
Lapa Munnik Hospital Board
Montagu Hospital Board
Mossel Bay Hospital Board
Northern Suburbs Hospital Board (Conradie)
Northern Suburbs Hospital Board (Karl Bremer Hospital)

Northern Suburbs Hospital Board (G F Jooste)
Otto du Plessis Hospital Board
Oudtshoorn Hospital Board
Paarl Hospital Board
Red Cross Memorial Hospital Facilities Board
Riversdal Hospital Board
Robertson Hospital Board
Somerset Hospital Board
Southern Suburbs Hospital Board (Victoria)
Stellenbosch
Swartland Hospital Board
Swellendam Hospital Board
Training (Grootte Schuur)
Tygerberg Hospital Board
Vredenburg Hospital Board
Vredendal Hospital Board
Wesfleur Hospital Board
Worcester Hospital Board

Museums

Beaufort West Museum
Bredasdorp Museum (Shipwreck Museum)
Caledon Museum
CP Nel Museum
Drostdy Museum - Swellendam
Genadendal Mission Museum
Hout Bay Museum
Huguenot Memorial Museum - Franschoek
Montagu Museum

Old Harbour Museum
Oude Kerk Volksmuseum
Paarl Museum
SA Sending Gestig
Simon's Town
Stellenbosch
Togryers
Wellington Museum
Wheat Industry Museum

Tourism bureaux

Albertinia Tourism Bureau

Knysna Tourism Bureau

Barrydale
Beaufort West Tourism Bureau
Caledon Tourism Bureau
Cape L'Agulhas
Citrusdal Tourism Bureau
Clanwilliam Tourism Bureau
Elgin Valley Tourism Bureau
Elim Tourism Bureau
Franschoek Valley Tourism Bureau
Gansbaai Tourism Bureau
Genadendal Tourism Bureau
George Tourism Bureau
Goedverwacht Tourism Bureau
Greyton Tourism Bureau
Hangklip/Kleinmond Tourism Bureau
Heidelberg Tourism Bureau
Hermanus Tourism Bureau

Mossel Bay Tourism Bureau
Oudtshoorn
Piketberg Tourism Bureau
Plettenberg Bay Tourism Bureau
Porterville Tourism Bureau
Prince Albert Tourism Bureau
Riviersonderend Tourism Bureau
Stanford Tourism Bureau
Stellenbosch Tourism Bureau
Stilbay Tourism Bureau
Swartkand
Swellendam Tourism Bureau
Velddrift Tourism Bureau
Wildernis Tourism Bureau

Appendix B

AG contact details

Information officer and deputy information officers appointed in terms of section 17 (l) of the act

The chief executive officer serves as the information officer. The DAG of the Auditor -General is designated to this role. Moreover, every provincial auditor and every Business Executive has been appointed as a deputy information officer for the management of the requests for information in accordance with the requirements of the act.

Information officer

Deputy Auditor-General

Name	Thembekile K. Makwetu	Website address	www.agsa.co.za
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Deputy information officers

Audit business units

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Name	Mr Frans J Joubert – BE: National A		
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Name	Mr Graham O Randall – BE: National B		
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Name	Mr Barry R Wheeler – BE: National C		
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Name	Ms Alice Muller – BE: National D		
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Deputy information officers: Provincial auditors

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Name	Mr Ben JK van Niekerk – BE: Free State		
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Street address 1st Floor E-Block
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Name Mr Herman van Zyl – BE: **KwaZulu-Natal**
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Pietermaritzburg 3200
Docex 80

Street address Heritage House
222 Loop Street
Pietermaritzburg

Name Mr Albert Dzuguda – BE: **Limpopo**
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Fax (015) 299 4765
Email albert@agsa.co.za
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Polokwane 0700
Docex 34

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Appendix C

Form A: Request for access to records of public body

Section 18(1) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)
(Regulation 2)

FOR DEPARTMENTAL USE

Reference number:

Request received by:

(State rank, name and surname of information officer / deputy information officer)

on (date) _____ at (place) _____.

Request fee (if any): R _____

Deposit (if any): R _____

Access fee: R _____

Signature of information officer / deputy information officer

A. Particulars of public body

The information officer / deputy information officer:

B. Particulars of person requesting access to the record

(a) The particulars of the person who requests access to the record must be recorded below.

(b) Furnish an address and / or fax number in the Republic to which information must be sent.

(c) Proof of the capacity in which the request is made – if applicable – must be attached.

Full names and surname:

Identity number:

Postal address:

Fax: _____ Telephone: _____ Email:

Capacity in which request is made, when made on behalf of another person:

C. Particulars of person on whose behalf request is made

This section must be completed only if a request for information is made on behalf of another person.

Full names and surname:

Identity number:

D. Particulars of record

- (a) Provide full particulars of the record to which access is requested, including the reference number if it is known to you, to enable the record to be located.*
- (b) If the provided space is inadequate please continue on a separate folio and attach it to this form. The requester must sign all the additional folios.*

1. Description of record or relevant part of the record:

2. Reference number, if available:

3. Any further particulars of record:

E. Fees

- (a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid.*
- (b) You will be notified of the amount required to be paid as the request fee.*
- (c) The fee payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare the record.*
- (d) If you qualify for exemption from the payment of any fee, please state the reason for this.*

Reason for exemption from payment of fees:

F. Form of access to record

If you are prevented by a disability to read, view or listen to the record in the form of access provided for in 1 to 4 hereunder, state your disability and indicate in which form the record is required.

Disability:

Form in which record is required:

Notes:

- (a) Compliance with your request for access in the specified form depends on the form in which the record is available.*
- (b) Access in the form requested may be refused in certain circumstances. In such a case you will be informed if access will be granted in another form.*
- (c) The fee payable for access to a record, if any, will be determined partly by the form in which access is requested.*

Mark the appropriate box with an "X".

1. If the record is in written or printed form –

copy of record* inspection of record

2. If the record consists of visual images (this includes photographs, slides, video recordings, computer-generated images, sketches, etc.)

view the images copy of the images*

transcription of the images*

3. If the record consists of recorded words or information which can be reproduced in sound –

listen to the soundtrack (audio cassette)

transcription of soundtrack* (stiffy or compact disc)

4. If the record is stored on computer or in an electronic or machine-readable format –

printed copy of record*

printed copy of information derived from the record*

copy in computer readable form* (stiffy or compact disc)

*If you requested a copy or transcript of a record (above), do you want the copy or transcription to be posted to you? A postal fee is payable.

Yes No

Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available.

In which language would you prefer the record?

G. Notice of decision regarding request for access

You will be notified in writing whether your request has been approved or denied. If you wish to be informed thereof in another manner, please specify the manner and provide the necessary particulars to enable compliance with your request.

How would you like to be informed of the decision regarding your request for access to a record?

Signed at _____ this _____ day of _____ 200X.

Signature of requester / person on whose behalf request is made

Appendix D - FEES IN RESPECT OF PUBLIC BODIES

PART II OF NOTICE 187 IN THE GOVERNMENT GAZETTE OF 15 FEBRUARY 2002

1. The fee for a copy of the manual as contemplated in regulation 5(c) is R0,60 for every photocopy of an A4 - size page or part thereof.
2. The fees for reproduction referred to in regulation 7(1) are as follows:
 - (a) For every photocopy of an A4-size page or part thereof: R 0,60
 - (b) For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable form: R0,40
 - (c) For a copy in a computer-readable form on -
 - (i) stifty disc: R5,00
 - (ii) compact disc: R40,00
 - (d) (i) A transcription of visual images, for an A4-size page or part thereof: R22,00
ii) A copy of visual images: R60,00
 - (e) (i) A transcription of an audio record, for an A4-size page or part thereof: R12,00
ii) A copy of an audio record: R17,00
3. The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is R35,00.
4. The access fees payable by a requester referred to in regulation 7(3) are as follows:
 - A (a) For every photocopy of an A4-size page or part thereof: R0,60
 - (b) For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine readable form: R0,40
 - (c) For a copy in a computer readable form on -
 - (i) stifty disc: R5,00
 - (ii) compact disc: R40,00
 - (d) (i) A transcription of visual images, for an A4-size page or part thereof: R22,00
ii) A copy of visual images: R60,00
 - (e) (i) A transcription of an audio record, for an A4-size page or part thereof: R12,00
ii) A copy of an audio record: R17,00
 - (f) To search for and prepare the record for disclosure : R15,00 for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.
- B For purposes of section 22(2) of the act, the following applies:
 - (a) Six hours as the hours to be exceeded before a deposit is payable; and
 - (b) One third of the access fee is payable as a deposit by the requester.
- C The actual postage is payable when a copy of a record has to be posted to a requester.