

AUDIT THOUGHT

LEADER



AGSA WOMEN IN LEADERSHIP



AUDITOR-GENERAL
SOUTH AFRICA

WHO WE ARE

ORGANISATIONAL MANDATE

Chapter 9 of the Constitution of the Republic of South Africa, 1996, established the Auditor-General of South Africa (AGSA) as one of the state institutions supporting constitutional democracy. The Constitution entrenches our independence by making us subject only to the Constitution and the law. The Constitution also instructs that we be impartial, exercise our powers and perform our functions without fear, favour or prejudice.

The AGSA is by definition an organ of state in terms of sub-section 239(b)(i) of the Constitution, has full legal capacity and acts as a juristic person.

ACCOUNTABILITY AND REPORTING

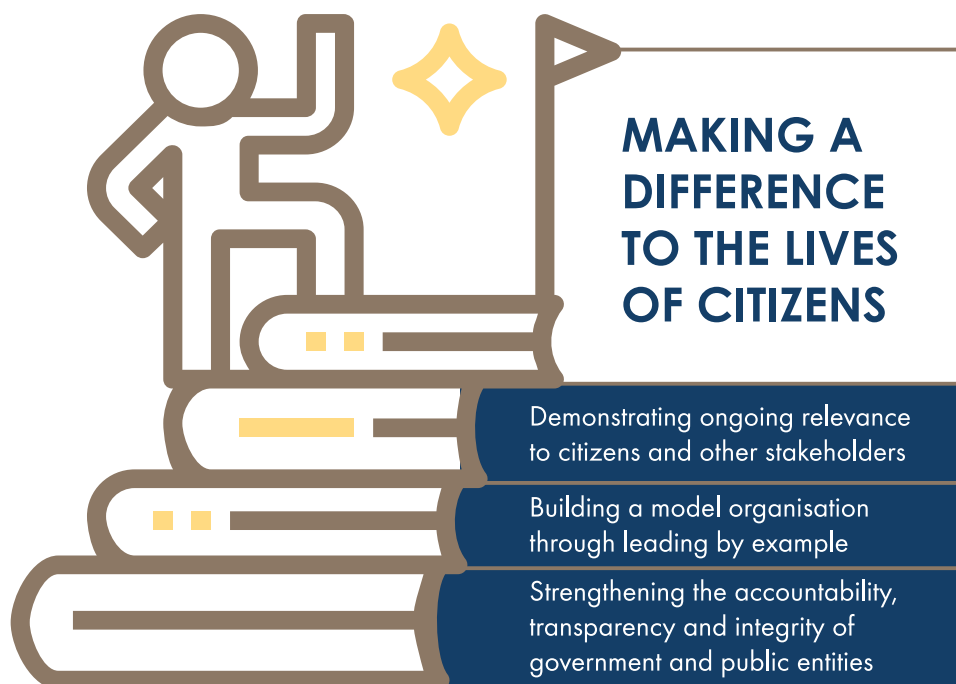
We account to the National Assembly by tabling our annual report, annual financial statements and

the audit report on those financial statements in Parliament [required by sub-section 10(1) of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA)].

VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS

As a member of the International Organisation of Supreme Audit Institutions (Intosai), we subscribe to the principles entrenched in the International Standards of Supreme Audit Institutions 12. These standards describe how supreme audit institutions (SAI) demonstrate their value and benefits to the public sector. The goal of SAIs is to make a difference to the lives of ordinary citizens in their respective countries.

HOW THE AGSA MAKES A DIFFERENCE



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MANAGING EDITOR'S NOTE

It is often said that “when you empower a woman, you empower a nation”.

The AGSA has come a long way in cultivating and empowering the women who today hold leadership positions in the organisation.

This special edition of the Audit Thought Leader is dedicated to all the women in leadership at the AGSA, women who have chosen the AGSA as their employer of choice and to make a difference in the public sector through their work.

We introduce you to this crop of smart, vibrant and career-driven women, who share their inspiring professional journeys, many of whom were nurtured by the organisation through the various development programmes.

To all our readers, may you be inspired by the stories of these women and be reassured that the AGSA has the right calibre of leaders to make a difference in the lives of citizens.

The editorial team wishes to thank everyone featured in this special edition. Your willingness to contribute and share expertise is greatly appreciated.

Sincerely,

Tshidi Ramoshaba

EDITORIAL

Editor-in-chief: Dr Mandla Radebe

Managing editor: Tshidi Ramoshaba

Editorial team: Badumile Duma, Gerhard du Toit, Khutsafalo Mnisi, Vuyelwa Lothe, Wisani Nghalaluma

Correspondence: For feedback, questions or comments, email us at thoughtleader@agsa.co.za

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AG'S THOUGHTS



Kimi Makwetu
Auditor-general (AG)

In a country like ours where past inequities have left some persistent imbalances, transformation must be systemic in order to be effective and lasting. Our organisation strives to lead by example and hence transformation encompasses the breadth and depth of structures and levels. It also spans all activities and policies and permeates the culture (the latter arguably being the most difficult aspect to achieve given its intangibility).

This is the approach that the AGSA has pursued in bringing about gender transformation and, in so doing, helping to strengthen our country's democracy and address the socio-economic challenges it faces.

The results are nothing short of remarkable.

A quarter of a century ago, there were no women in the top structure of the office, the executive committee (exco). Today, we have a woman as our accounting officer, deputy auditor-general (DAG) Tsakani Maluleke, and the gender ratio on exco is perfectly balanced.

Very few executive committees in the country have attained this level of gender equity, which is also prevalent at all other levels and in the overall gender profile of our organisation.

More telling than the numbers – important though they are – is the substance behind the numbers. Female members of the AGSA play crucial roles in all spheres of the organisation and lead some of the most critical initiatives in our recent history. Women have represented this office on major international auditing assignments such as the audit of the United Nations, and are breaking new ground in a range of areas – including the newly amended PAA, where the entire team working on the implementation detail consists of women.

“Female members of the AGSA play crucial roles in all spheres of the organisation and lead some of the most critical initiatives in our recent history.”

Equitable female leadership has elevated the voice of women in the organisation, inspiring and motivating up-and-coming young female leaders.

Our female leaders have much to contribute to the organisation and the country at large. This special edition of Audit Thought Leader is dedicated to telling the stories of some of the many outstanding female leaders who are changing the face of public sector auditing for the better and helping to build a successful, prosperous and caring nation.

MESSAGE FROM ZAMA KHANYILE



Zama Khanyile
President of African Women
Chartered Accountants (AWCA)

Gender transformation is a key business imperative for the public and private sectors alike for the compelling reason that organisations with sufficient female representation tend to perform better than those which do not.

Diversity is good for the bottom line. There is ample research demonstrating that adequate female representation at board, executive and management levels results in better decision-making and profitability and even, in the case of listed entities, a higher market capitalisation. The business benefits of female representation apply as much to public entities as to private ones. In South Africa, where the financial standing of state-owned entities (SOEs) is under scrutiny, it must be said that the SOEs found wanting are not those led by female executives.

AWCA seeks to build a legion of formidable, ethical female leaders for the private and public sectors. The AGSA, as a large employer and training ground for chartered accountants, is an important partner for us. It plays a significant role in addressing the transformation agenda and shifting representation in the public sector, where much work is still needed in ensuring that women rise to the top.

While the President of the country may have a cabinet that is 50% female and has announced that provincial structures must be 50%, we do not see this filtering down to the “C space” – the space of chief executive officer, chief operating officer, chief financial officer, chief risk officer and so on. Among SOEs, for example, female executive managers accounted for only 28,5% of executive management positions in 2017, according to the 2017 Women in Leadership Census of the Business Women's Association of South Africa. The figures were similar for JSE-listed companies, where women accounted for 29,5% of executive managers.

The 50/50 gender split that the AGSA has achieved in its executive committee is therefore commendable. It is encouraging that the DAG is a female and that other senior leadership positions are held by very capable women, such as the chief financial officer.

It is not only in the top executive levels where the AGSA has done well in terms of female representation, especially black female representation.

“The AGSA, as a large employer and training ground for chartered accountants, is an important partner for us.”

The AGSA is one of the most significant training pools we have in South Africa for black chartered accountants, and the majority of its trainees are black and female. This is important in getting the pipeline right. For organisations, unless there is a steady stream of black female leaders coming up through the ranks, there is a risk of creating what AWCA calls the “missing middle” – where the number of females in junior, senior and executive positions diminishes. Succession is key.

May the AGSA's gender transformation endeavours go from strength to strength. The organisation plays a critical role in ensuring that females have equal opportunities so that they can thrive and ascend to positions of leadership. There is much that other organisations, private and public, can learn from you.



MEET THE WOMEN IN OUR EXECUTIVE TEAM

**Tsakani
Maluleke**

Deputy auditor-general
Chairperson of the
executive committee

**Vanuja
Maharaj**

Corporate executive
(audit)

**Sibongiseni
Ngoma**

Chief financial officer

**Mabatho
Sedikela**

Corporate executive
(audit)

**Alice
Muller**

Acting national
leader (audit)

**Sibongile
Lubambo**

Corporate executive
(audit)



AUDITOR-GENERAL
SOUTH AFRICA

MESSAGE FROM THE DEPUTY AUDITOR-GENERAL



Tsakani Maluleke
Deputy auditor-general

As members of society, all of us, whether in government or the private sector, have a responsibility to give back to our society. We must have the interests of our society at heart in whatever positions we choose or find ourselves.

This is the ideal to which I, as the accounting officer of the AGSA, hold myself daily, as do many of the female leaders whose stories you will read on the pages of this special edition of Audit Thought Leader.

It will soon become apparent that female leaders tend to choose the AGSA because they want to be of service to their country. Of course, they also want opportunities to develop and grow and build satisfying careers, but for most of them career satisfaction goes hand in hand with being part of an organisation that truly makes a difference to the lives of many.

It will also become crystal clear that women do not sit on the sidelines or take a backseat to our male counterparts. We are at the core of the organisation's activities, playing leading roles in the auditing of some of South Africa's biggest, most crucial state organs and participating directly

in formulating strategy and taking decisions that further enhance the impact of the AGSA.

My own portfolio is a case in point. As the accounting officer of the AGSA, the role of the DAG includes chairing the organisation's exco, and being responsible for the entire audit function, spanning regularity audits in six national and nine provincial BUs as well as non-regularity audits.

The audit BUs would not be able to produce high-quality reports without support services such as risk and ethics, strategy and transformation, governance and corporate secretariat, institutional cooperation and communication. All these functions are part and parcel of the DAG's portfolio.

It should come as no surprise that female leaders are at the helm of many of these crucial business units, which together enable the AGSA to fulfil its constitutional mandate of auditing to build public confidence.

I invite you to read the stories of some of our female leaders who are contributing their skills, experience and commitment to making the AGSA an institution of which all South Africans can be proud.



Communication
*Wisani Nghalaluma, Joreta Linde-Ferreira,
Freda Mosehle*



Strategy and Transformation
Thoko Nkosi, Tsvetana Mateva



Institutional Cooperation
Fezeka Baliso



Risk and Ethics
Rethabile Kikine, Tumi Ramoganyaka



TAKING THE LEAD IN ETHICAL ACCOUNTABILITY



Tumi Ramoganyaka
Head of Risk and Ethics

As members of a SAI, at the AGSA we hold ourselves accountable to the code of ethics for professional accountants of the Ethics Standards Board for Accountants and the code of ethics of Intosai to help us sustain the ethical behaviour and conduct of all employees. As head of Risk and Ethics, Tumi Ramoganyaka essentially has oversight of this mandate by ensuring that employees treat their accountability as clear and personal.

The AGSA values its ability to lead by example as South Africa's SAI and has built one of its strategic imperatives around running a clean administration before it can review auditees. Simply put, this means each individual representing the AGSA must be above reproach in their conduct. "My role as the head of Risk and Ethics is to safeguard the reputation of the office in respect of a clean administration and the ethical profile of AGSA employees and address any threats to the credibility of the office in a transparent and objective manner," says Tumi.

Reflecting on the importance of the role of her BU in supporting the AGSA's extended mandate with the PAA amendments, Tumi says, "The PAA requires the AGSA to create a mechanism for objective and independent investigations of complaints. This area not only enables us to meet legislative requirements, but also provides us with an opportunity to detect and correct things that have gone wrong internally in the behaviour of our own employees."

What has helped Tumi to make a success of leading her BU has been a combination of courage, the nurturing of relationships, and the unexpected ingredient in her sphere of work of an ability to dream.

Being the head of Risk and Ethics is a business of the brave. "In the job we do, a lot of courage is needed to be able to speak out on the unpopular, which happens quite often in our work. I have had to lead from the front in engaging openly and honestly regardless of the audience or the topic, while still maintaining respect and healthy relationships with stakeholders, even after difficult conversations."

Tumi's measuredness for her role has been many years in the making. She started at the AGSA as a senior manager for risk and compliance, in the Planning, Monitoring, Evaluation and Risk BU in 2011. This included supporting the organisation to proactively mitigate threats to business objectives, maintain a strong control environment and address any gaps identified in business processes.

With change being the one certain constant, a new Risk and Ethics Management BU was formed in 2015, with Tumi at the helm as head of the BU. This role incorporated her previous role, with the additions of ethics and complaints management.

"This was probably one of the biggest challenges in my career at the AGSA. Over and above navigating a new, unfamiliar environment that bred anxiety in the organisation, within my own team I had to enable the BU to merge two different cultures and ways of working, while trying to forge a new cohesive culture." The BU began with 11 employees and has since grown to an 18-member team.

During this time, there were significant developments in the complaints management function, which dealt with complaints lodged against the AGSA's audits or administration and around the conduct of employees. This required agility and responsiveness to formalise and enhance the complaints management process quite fast in a demanding environment that was grappling with this new and unfamiliar trend.

What has gotten Tumi and her team through some difficulties has been her ability to dream. "I find it easy to visualise a new concept and just how it should pan out to be successful. I rely heavily on the team I work with to see and fix the gaps, and together we bring the concept to life. It is exciting to witness and experience it, there is absolutely no better feeling."

Tumi also plays up to the strength that comes with being a female leader. "One of my personal strengths is that I am nurturing, and this comes in handy when the team and 'extended team' need some TLC."

What keeps Tumi driven is the purpose that comes with working at an institution that is one of our democracy's safeguarding instruments. "Working at the AGSA brings with it the honour to serve, which is a great motivator in the midst of an extremely pressurised environment. I am driven by finding more days where being of service is greater than the running and sweating," she says.

PROMOTING AND PROTECTING THE REPUTATION OF THE ORGANISATION



Fatima Hoosen

*Corporate events manager:
Communication*

Fatima Hoosen joined the AGSA in 2001 as a communication specialist on a short-term contract, handling all internal and external communication. Tasked with delivering a full spectrum of communication, she developed pamphlets, ran campaigns and even exhibitions. Her journey in the AGSA saw her role change after a need for a corporate events resource had been identified.

Fatima is currently part of a team that is tasked with carrying out key stakeholder events that promote and protect the reputation of the organisation. The team is responsible for budgets, procuring services in a fair and ethical manner and in line with internal supply chain management principles, as well as managing relationships with suppliers to ensure that the AGSA derives the best value from the services rendered.

Part of her work entails advising BUs on the importance of hosting professional events that promote the reputation of the AGSA. She also advises on procurement, protocol management and other logistic arrangements of events when she is not on site.

Fatima describes her leadership attributes as showing respect and acknowledging contributions from her supportive team. She is driven by the knowledge that there is a bigger purpose to her work and that she is playing her part in making the AGSA reputable.

Among the memorable events of which she has been a part are the launch of the employee wellness programme and the launch of the *Siyanqoba* strategy. The inaugurations of former

AG, Terence Nombembe, as well as the current AG, Kimi Makwetu, were some of the most historic events she has been involved in.

The 2010 International Congress of Supreme Audit Institutions (Incosai) gathering, when SAI SA took over as incoming chair of Intosai, gave the organisation an opportunity to showcase its capabilities and profile South Africa as well as what it has to offer. The centenary celebration of 2011 was a proud moment to be part of the AGSA and all its achievements. She has also had the opportunity to plan and host, on behalf of the AG who is the current chair of the Intosai Capacity Building Committee, the committee's working groups.

Another noteworthy event that Fatima has had the opportunity to plan and host both in 2016 and 2018, is the closing workshop of the Women Leadership Academy, a joint initiative by the African Organisation of Supreme Audit Institutions (Afrosai) and GIZ aimed at strengthening the leadership capacities of female African auditors.

“Important leadership attributes are showing respect and acknowledging contributions from a supportive team.”

The PAA indaba of 2018 where the organisation's senior leadership met to deliberate on the PAA amendments was a significant event to help usher in a new course for the AGSA.

Fatima's experience in dealing with various events has taught her that no event is too big or too small and that external stakeholders respect the organisation, which makes her work easier. Her aim is always to offer the best experience and ensure that the sometimes very long meetings with deliberations are as comfortable and technologically sound as can be for delegates. This often means intensive planning, long days on her feet and very little sleep but she believes in a work/life balance and that it is important to know when it is time to rest. She attributes her career achievements to a hardworking team as well as her loving and supportive family.



WHERE THERE IS A WILL, THERE IS A WAY



Meisie Nkai

*Chief executive officer (CEO)
of Afrosai-E*

The AGSA as the SAI-SA is a member of the English-speaking chapter of Afrosai, namely Afrosai-E - a regional organisation within Intosai. Furthermore, the AGSA is the host of the secretariat for Afrosai-E based in Pretoria, South Africa. As the host and in terms of the existing memorandum of understanding with Afrosai-E, the AGSA provides considerable support to the secretariat, and part of these contributions is the secondment of staff including its CEO, Meisie Nkai.

Afrosai-E works very closely with the AGSA as the chair of the Intosai CBC and contributes to the work of the committee in a number of areas, including professionalism in SAs and support of SAs operating in challenging environments.

Meisie was previously a business executive at the AGSA and president of the South African Institute of Government Auditors. She was appointed as CEO of Afrosai-E in 2017 and has been hard at work leading operations and developing a new strategy for the organisation.

"It never dawned on me that developing a strategy for Afrosai-E, much less a pivotal one, and knocking on doors for funding, would one day be integral deliverables of my professional responsibilities. It was a bit of a baptism of fire and I hit the ground running, but as the old adage goes, where there is a will, there is a way," says Meisie.

"Since I joined Afrosai-E two years ago, growth has been exponential. It is important that our strategy and expectations are clear to our staff, so that deliverables are not ambiguous. Equally, as an ethical organisation, we support employee productivity by helping them strike a good work/life balance. The growing needs of the SAs inevitably impact the workload and, coupled with travel demands, may inadvertently exacerbate pressure and increase the risk of diminished performance if unchecked.

I would be remiss if I omitted to acknowledge the generosity, support and encouragement I personally receive from our partners and donors. I have had the privilege to meet with formidable leaders and role models through my business travels. It was a daunting and intimidating experience to an introvert like me at first, cognisant that there is only one chance to make a good first impression. The regularity of these interactions has however been a rewarding, welcome shot in the arm," she added.

"I am eternally grateful to my current and former leaders, friends, family and colleagues for their unwavering support. They selflessly continue to be part of my growth journey. Jan van Schalkwyk and Cobus Botes have remained dependable partners from the moment I accepted this challenging but exciting position. I thank them sincerely for their patience, for an excellent 'onboarding programme' and for their foundational assistance," she continued.

*"As an ethical organisation,
we support employee
productivity by helping
them strike a good
work/life balance."*

AT THE PULSE OF THE AGSA'S AUDIT MANDATE



Phenny Ramuedzisi

Senior manager: AG's office

As senior manager in the office of the AG, Phenny Ramuedzisi brings the mandate of the AG's office to life in the local arena.

"I support the AG and corporate executive in the AG's office, Jan van Schalkwyk, with the South African segment of the AG's stakeholder engagement programme. I monitor and report on local stakeholder engagements and get involved in the prior legwork of pre-visits, environmental scanning, research and preparing content for the AG's engagements." Since November 2017, Phenny has been overseeing the strategic projects driven from the AG's office and general office administration in addition to the local stakeholder engagement portfolio.

Phenny first joined the AGSA in June 2015, when she was seconded from Deloitte to oversee strategic projects in the AG's office. "During my secondment I was chairperson of the African Union Audit Operations Committee, which comprised audit directors from Algeria, Cape Verde and Uganda. I was also lead auditor on the audit of the African Union Commission, responsible for managing a team of 23 members."

The strategic assignments she has been part of have helped Phenny to hone her strategic thinking skills and contribute to shaping and achieving the AGSA's strategic mandate.

Heading up the status of records review when she joined the AGSA was a career highlight for Phenny. It allowed her to work closely with the audit, strategy and transformation, institutional cooperation and finance teams as well as corporate executive Mabatho Sedikela's office. "The collaborations on the project immensely improved my awareness and deepened my understanding of status of records reviews by the organisation. I have seen some of the impact it has had, in some instances first hand, on auditees, accounting officers and even our own auditors."

Being part of the PAA project management office has been another insightful project that gave Phenny the chance to journey back into the AGSA's history, look at current auditee trends, understand the needs of stakeholders and be part of mapping the path to the AGSA's enhanced mandate through the PAA amendments under the great project leadership of Solly Segooa and Alice Muller.

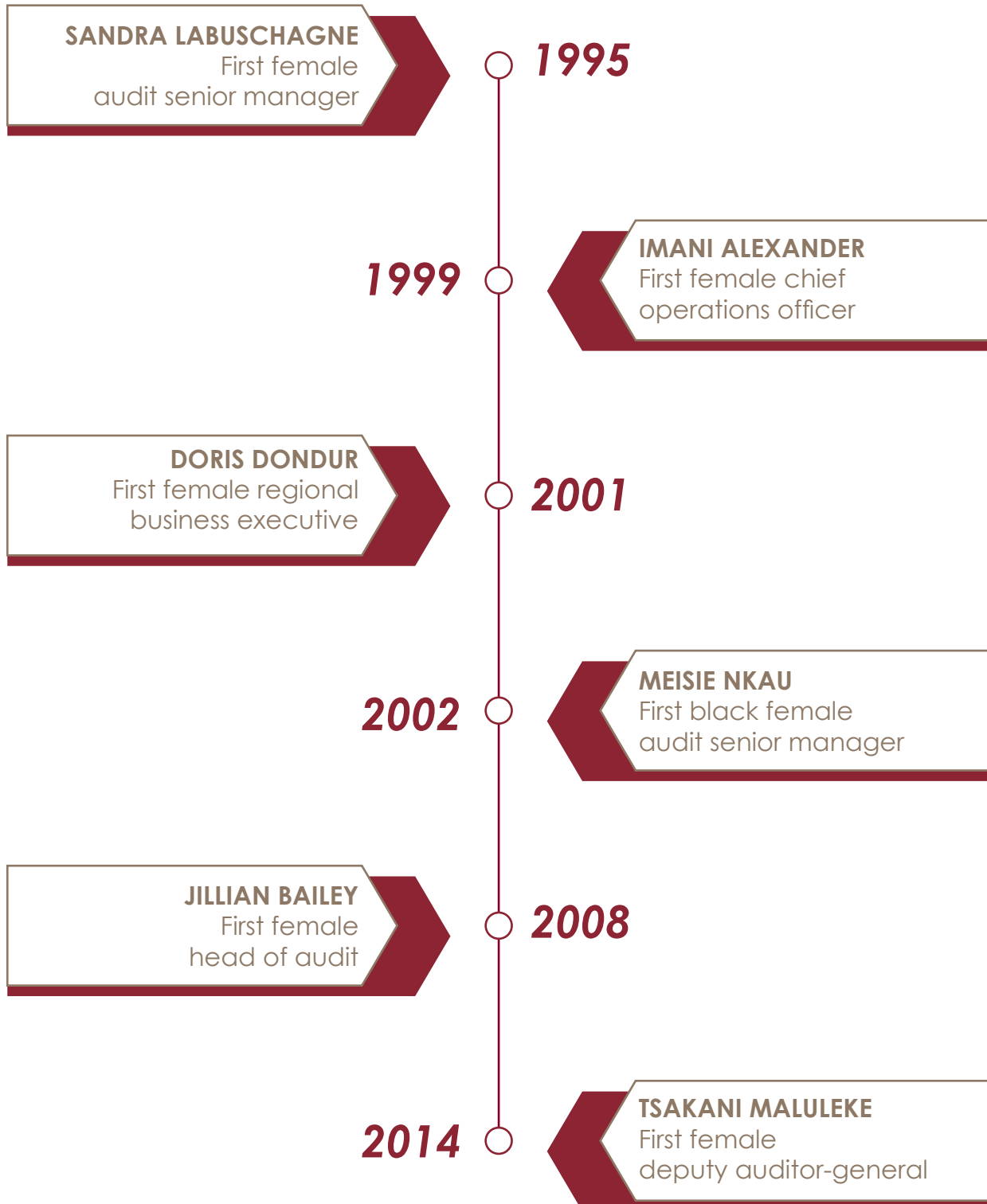
Phenny's current focus is the project of rebalancing the audit portfolio. "The project has given me an in-depth view into all the audit BUs, their composition, history and value chains."

For any project to be successful, it relies heavily on the relationships and interactions that exist between the people in the project. "Each project has been an opportunity to develop and strengthen my networks and relationships across the board, which has boosted my confidence and trust in the people that I work with. This in turn boosts my own self-confidence due to knowing that I belong to a cause greater than myself. Both my parents being teachers firmly entrenched the value of personal development in me while growing up and it is a joy to work with people in the organisation who share some of my values."

Phenny believes in developing herself, impacting her teams and colleagues and allowing them to be their best version. With the kinds of achievements under Phenny's belt, consistently giving the best of herself is more than an aspiration, it is a testament to the brilliant teams and individuals in the AGSA that allow her to flourish in her role.

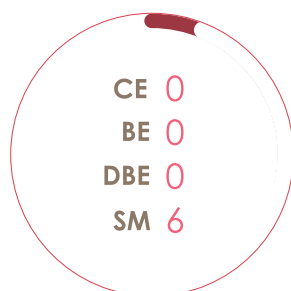


FEMALE LEADERSHIP MILESTONES

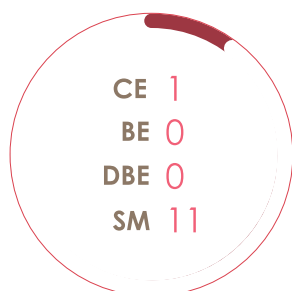


FEMALE LEADERSHIP JOURNEY

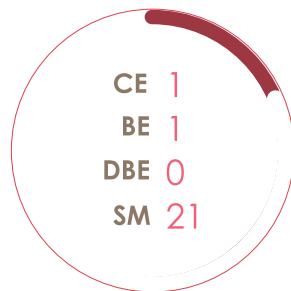
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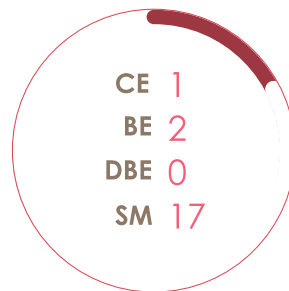
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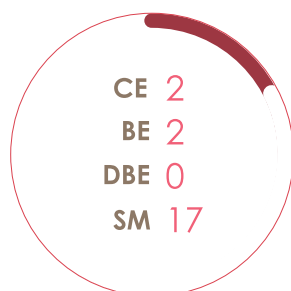
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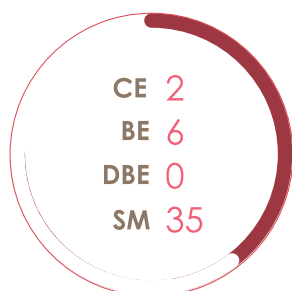
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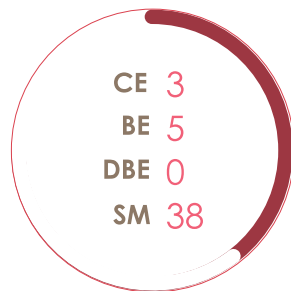
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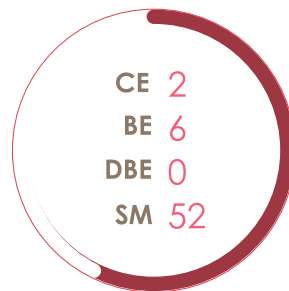
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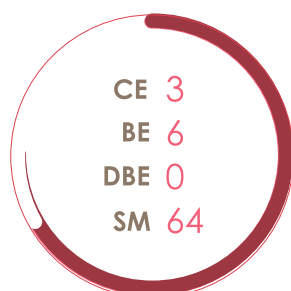
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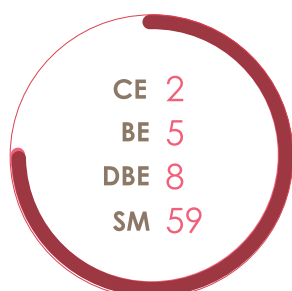
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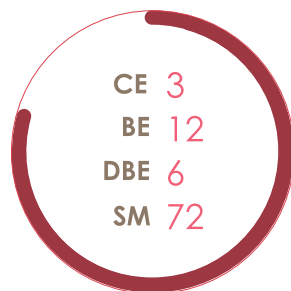
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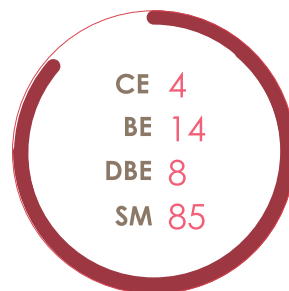
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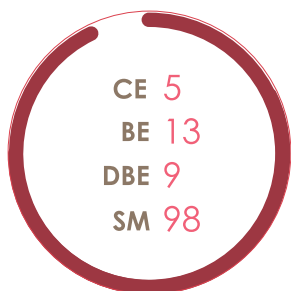
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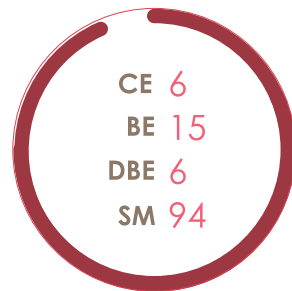
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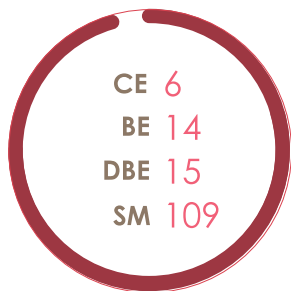
2017



2018



2019



LEVEL

CE - CORPORATE EXECUTIVE

BE - BUSINESS EXECUTIVE

DBE - DEPUTY BUSINESS EXECUTIVE

SM - SENIOR MANAGER



LEADING THE SHIFT TO GREATER PUBLIC SECTOR ACCOUNTABILITY



Alice Muller
Acting national leader

Alice Muller joined the AGSA in 2000 as an audit manager. Over the years she has moved up the ranks to become the acting national leader: Audit Services. As acting national leader, Alice is well-placed to influence the achievement of the AGSA's vision to enhance public sector accountability.

At the core of Alice's role, is spending time to find ways to strengthen the AGSA's audit machinery. In an ever-changing environment it is important for her to ensure that the work that the AGSA does is above reproach. As the AGSA is strengthening its message about accountability and driving the required change in the public sector, it becomes more and more important that the AGSA leads by example and adequately responds to the changes and risks in the public sector.

Alice describes her role as complex and challenging, as she has to solve current and future challenges of the AGSA, particularly during this important phase as the AGSA transitions into the implementation of the PAA amendments. "The implementation of the AGSA's expanded mandate is new territory for the entire organisation and there is a need to provide continuous

guidance and support to audit teams," says Alice. Her priorities further include ensuring continuous delivery of high-quality audit reports and she also oversees the unit that continues to develop audit guidance and provide technical support that is always of the highest standard.

People are at the centre of everything the AGSA does and they make the wheels of the audit machinery turn. Having the right people, in the right roles, with the right skills is a critical process which takes time. "We go to great lengths to ensure that the people we appoint are trained and capacitated before they can actually fully function at the required level. With the kind of risks and challenges we face in our environment, the increase in the audit portfolio as we continue to take on SOEs, combined with the complexities of implementing the PAA amendments, it is important for us to put in the necessary investment in building up our talent capital," says Alice.

Alice describes the opportunity to act as national leader as the highlight of her career, as she is able to see the big picture and be in the centre of driving key initiatives and ensuring that adequate support is provided to the audit teams to do what they do best – to audit!



Audit Research and Development
Tini Laubscher, Linda le Roux, Rakshika Danilala



Quality Control
Ncumisa Mkunqwana, Parishka Bhana

EXCITING TIMES FOR QUALITY CONTROL AT THE AGSA



Ncumisa Mkunqwana
Senior manager:
Quality Control

Credibility takes years to build and sustaining it is a never-ending task. Knowing this, Ncumisa Mkunqwana could not be prouder of her role in helping to ensure that the credibility of the AGSA's audit reports remains beyond reproach as a result of their high quality.

"When quality control works, it means the citizens of South African can rely on our audit reports and government can use them to take action," says Ncumisa, senior manager in the Quality Control BU.

Quality control is not a static concept. Standards and processes are continually evolving and advancing – as is happening at present. Audit firms and SAs around the world, including the AGSA, are gearing up for the next major step forward in quality management, the introduction of the new ISQM 1 and ISQM 2 and the revised ISA 220*.

This is set to become the global standard for all auditing firms that are required to meet international quality standards, says Ncumisa, who is right in the middle of the AGSA's preparations for the implementation of ISQM 1. It is an important step that is changing the way audit firms look at quality, she says.

What is changing?

Ncumisa says the new quality standards focus strongly on governance and leadership, as well as on firms' risk assessment, rigorous monitoring of quality management systems, remediation of deficiencies identified and ethical requirements.

"The standards ensure that the process of quality management continues to be robust and effectively supports the performance of high-quality audits and other engagements."

As with any other crucial change at the AGSA, the move to ISQM 1 will be systematic, methodical and extremely well planned and executed.

"We started in 2019 and expect the new quality standards to be in place in 2021," she says, adding that the AGSA has submitted its comments on the standards to the International Accounting Standards Board.

"We are now doing a gap analysis to see where we can improve our quality processes to be in line with the new requirements," says Ncumisa, a chartered accountant who joined the AGSA in November 2013.

Asked about her choice of the AGSA as employer, she says: "If government is not held accountable, the grant system will not work, people will not have access to clean water and basic healthcare services and there will be no transport for kids to get to school. By looking at whether government spends money in an appropriate manner that is to the benefit of citizens, we impact the lives of citizens."

This is not just theory. "I come from a small village, Mputi in Idutywa, where there was poverty and even today the villagers still fetch water from the river," Ncumisa says. "As a village girl, you see what happens when people are not held accountable. What we do here at the AGSA can help to change that."

* International Standards on Quality Management (ISQM) 1, previously ISQC 1, addresses a firm's responsibility to establish a system of quality management to support quality engagement. ISQM 2 is a proposed new standard to address engagement quality reviews. International Standards on Auditing (ISA) 220 addresses the management of engagement quality for audit engagements.





Tini Laubscher

Acting deputy business executive:
Audit Research and Development

Way back in 2004, only a few countries in the world were auditing the performance information of public sector organisations. South Africa was not one of them but it was clear that the time had come to start doing so. In fact, this was a requirement of the PAA, which had just come into effect, for the AGSA to audit the performance information of all three tiers of government.

"The credibility of performance information is important because it enables Parliament and taxpayers to gain a clearer understanding of what services are delivered with the money spent, and whether it is actually being used for the intended purposes," says Tini Laubscher, acting deputy business executive at Audit Research and Development.

First, however, a clear methodology had to be put in place to guide the AGSA's auditors in auditing this kind of information. Tini and two of her team members were assigned to the task.

"We started from scratch," she recalls. "Internationally, this was a new area and at the time only a few countries such as Canada, New Zealand and the United Kingdom were auditing performance information."

After extensive research and much trial and error, Tini and her team developed the methodology, tested it and received feedback from the auditors, who actively started using the methodology in 2006.

Within three years, the auditing of performance information was well established in the

organisation and not long afterwards, it became standard practice for the AGSA to express an opinion on auditees' performance information in its management reports.

That project is by no means the only strategic initiative that Tini has led. In 2014, the AGSA decided to completely rewrite the performance information methodology.

"Initially, the methodology was driven by guidance and working papers, and although these had been constantly refined, it was not written from start to finish," explains Tini. "This time we had to develop a complete manual."

Again, the task went to Tini. "With the help of experts, we wrote a full, complete methodology that has been adopted by the Independent Regulatory Board for Auditors because private auditing firms also use it."

"The credibility of performance information is important because it enables Parliament and taxpayers to gain a clearer understanding of what services are delivered with the money spent, and whether it is actually being used for the intended purposes."

Turning to the leadership aspect of her role, Tini says she thrives on transferring knowledge to others. "That has always been my passion," she says, explaining that she initially trained as a teacher. She left teaching to join the AGSA in 1991 as an audit clerk and was one of the first employees to qualify as a chartered accountant through the trainee auditor programme.

What keeps her motivated after all these years is the potential she and her team have to make a difference to many people. "As Audit Research and Development, we are not bound to one auditee but serve the auditors across the AGSA. When auditors do their job well, it does make a difference to the man in the street and that is very motivating for me."

ANYTHING NEW IS A RISK BUT IT CAN BE MANAGED



Parishka Bhana

Senior manager: Quality Control

In the audit environment, doing anything new for the first time is a risk simply because it has not been done before. The credibility and quality of our audit reports is our licence to trade. A good example is the AGSA's "takeback" of section 4(3) audits in the SOE sector. Another is the first phased-in audits done in terms of the extended powers given to the AG under the amended PAA.

"Last year, we took back the audits of the Development Bank of Southern Africa and Denel. The fact that we were doing these audits for the first time introduced an element of risk for the AGSA," says Parishka Bhana, senior manager: Quality Control. "My team's task is to perform proactive quality control reviews – meaning quality reviews on certain areas of the file before the audits are signed off – to ensure that the AGSA effectively manages audit quality risks that are prevalent in the environment."

The same proactive approach applied to a number of audits that were phased in for implementation under the amended PAA, which came into effect on 1 April 2019.

"Getting it right" is crucial and so Parishka and her team have been proactively reviewing a selected number of audit files over the audit cycles in the AGSA.

"Proactive reviews introduce a softer human element because of the support we give our audit teams. There is continuous engagement between us and our auditors to influence and guide them in performing a quality audit. Our auditors will always be monitored, but with proactive support, we can help address any deficiencies before the monitoring process." That human element is also important to Parishka as a leader within the AGSA. "I believe in a happy team and am passionate about the development of my people."

Parishka, who joined the AGSA in 2010 after completing her articles at KPMG, says she thrives on the public auditing environment. "As an independent chapter 9 institution, the AGSA strives to move the country forward and that gives me satisfaction. It gives me great satisfaction to see the auditees improve over time – although there are some who might not."

"As Quality Control, we are part of the effort to produce credible audit reports and build public confidence. I am passionate about audit quality and I look forward to changing how we do things in this fast-paced changing environment and it is a great opportunity to lead in a world we live in today."

"I have a strong, motivated and resilient team and my passion is developing my people to allow them to grow and become future leaders."

As a female leader in the AGSA, Parishka is passionate about her team and working with various stakeholders in the environment. "Challenges keep me motivated and I utilise this to motivate my team. I have a strong, motivated and resilient team and my passion is developing my people to allow them to grow and become future leaders," she says.



EMPOWERING WOMEN TO MOVE THE AGSA FORWARD



Sibongile Lubambo
Corporate executive (CE)

Sibongile Lubambo is a CE who leads the National E, National F and Mpumalanga BUs. An active member of the organisation's exco, she is passionate about people development and contributes meaningfully to the strategic objectives of the AGSA.

Sibongile started out as a trainee accountant at Deloitte and was seconded to their New York office as an audit senior. By the time she left Deloitte, she had progressed to a senior management role.

In 2009, she joined the AGSA as a senior manager in the Mpumalanga BU. She moved up the ranks to deputy business executive and then business executive. Within the space of five years, she had demonstrated her readiness to join upper management as a CE.

Sibongile is responsible for a portfolio of auditees that drive some key government priorities and focus areas. They include SOEs such as South African Airways, Denel, South African Forestry Companies Limited and SA Express. Her three BUs also audit the departments of Education, Agriculture, Labour, and Minerals and Energy, and of

course the government entities in beautiful, majestic Mpumalanga.

The insights from these audits contribute towards enhancing the messages communicated to administrative and political leadership to enable oversight, governance and accountability.

The audits require her team to be quick thinking and meticulous. "The political environment we operate in requires resilience, assertiveness, strategic thinking and the art of persuasion to enable us to navigate the complex political environment while delivering quality audits."

These qualities are important as much time is spent on dealing with pushbacks from auditees that, according to Sibongile, "hope for better audit outcomes without actually putting in the hard work required".

While acknowledging the challenges of our auditing environment, Sibongile believes the answers lie in having technically sound and ethical leadership that prioritises people development and audit quality. "Spending more time leading our teams enables them to be central to finding solutions."

Sibongile has an affinity for leadership and empowerment. "What has stood out for me has been the opportunity to create opportunities for other females by giving them responsibilities, trusting them to deliver and providing support as they excel. Secondly, females encourage and support each other in delivering on the mandate of the AGSA while also being visible to our families and society. Females at the AGSA simply create magic together."



National E

Lizemarie Simunic, Lufuno Mmabadi,
Narisha Poonsamy, Nonkululeko Tetwayo,
Bonolo Moshe, Rabelani Mulingwe



National F

Michelle Magerman, Nnana Sekoati,
Modiehi Skosana, Delta Rapioti,
Zamahlangu Mditshwa, Kgabo Komape



Mpumalanga

Mashudu Myeza, Komesnhi Moodley



Zolisa Zwakala

Business executive: National E

Zolisa Zwakala's timing could not have been better when she chose to return to the AGSA four years ago after exploring opportunities in the private sector. At the time, various SOEs were making headlines about losses running into billions of rands, and the AGSA was responding by taking back a growing number of SOE audits.

"The takebacks are significant because they fit into our quest to continue to audit what matters," says Zolisa. "Staying relevant is key and taking back the audits of SOEs makes us extremely relevant. The entities take a lot from the fiscus in bailouts and guarantees, and it is critical that we follow the money."

As business executive of the audit unit known as National E, Zolisa was directly involved in the takeback of the audit of South African Airways (SAA) in 2016.

"As an institution we have been auditing municipalities and government departments for a long time and the sectors that SOEs operate in are specialised industries that we need to fully familiarise ourselves with" she says. "Yes, at the time of taking back SAA we had already been auditing an airline, SA Express, but it is very small compared to the national carrier, SAA. SAA is big, operates on an international scale and we had to familiarise ourselves with that environment in a very short space of time."

Zolisa's role in this included assessing what skills the auditing teams had and what skills were still needed, sourcing those skills and ensuring that people were trained in double-quick time. "We also invited the auditors who had been auditing SAA in the past to pass on the knowledge onto us in the process of upskilling ourselves."

Aware of the importance of the first SAA audit, the AGSA pulled together strongly. "It was a team effort and the AG himself supported us very closely," she says. "We had to step up and step up we did. The encouraging feedback we got even from oversight bodies was the cherry on top."

"Staying relevant is key and taking back the audits of SOEs makes us extremely relevant."

Other SOE audits like Denel and Transnet have since come in (even though at Transnet we are only partly involved) and it is challenges such as these that make the AGSA an interesting place for me to work in. "It is a stimulating organisation to be a part of; one that is held in high regard and continues to be a part of shaping and strengthening our democracy," says Zolisa. "It is also an organisation that is willing to break new ground and adjust to change."

Part of the AGSA's success has been creating an environment where women have space and a voice and are valued. "We have quality female leaders we can look up to and admire; who are making core, strategic decisions on a daily basis, like our DAG who leads from the front. I am blessed to be able to work in such an environment."





Kgabo Komape

Business executive: National F

If the public sector is efficient and citizen centred, then everything else will naturally fall into place. This realisation is what brought Kgabo Komape back from the private sector to the AGSA, where she had originally started her career as a trainee auditor.

"I left to explore other professional opportunities but that aspect of the public sector still haunted me. I also felt I wanted to make a contribution to the process of developing young talent, particularly young black people," she says.

Both of those aspirations are being fulfilled in her current role as business executive in the audit unit known as National F. Not only does Kgabo oversee the audits of government departments and agencies dealing with labour, agriculture, rural development and skills development, she is also responsible for the AGSA's trainee auditor scheme in the eight divisions that make up her BU.

"I have introduced various projects to allow previously disadvantaged trainees to be comfortable with themselves and accelerate their development," says Kgabo, who puts much time and energy into ensuring that the approximately 70 trainee auditors in her care have the training and support they need. "The training journey here – including my own many years ago – has a caring element. That is important in grooming the next generation of leaders who are professional to the core and appreciative of South Africa."

From an auditing perspective, the work that she finds especially interesting and strategic is joining the dots between the different components of the education sector, namely basic education, higher education and workplace skills development. "The challenge is how best to network the audits of the different elements so you see the bigger picture of the education sector, from the time a person qualifies to the time they start a job."

This is only possible if different audit divisions collaborate instead of working in silos. For instance, Kgabo and her team are responsible specifically for skills development audits, such as those of the sector education and training authorities and the technical and vocational education and training colleges, but have access to the audit files of the entire education sector, including basic education. "It is a privilege to be able to see how everything in the value chain fits together," she says.

Indeed, it is the bigger picture of what the AGSA does that inspires her. "There is an element of citizenship. You feel as if you are doing the job of a good citizen all the time. As a chartered accountant and auditor, you must first appreciate your responsibilities as a citizen; then you can contribute meaningfully as a professional to build the South Africa you want to live in."

"I wanted to make a contribution to the process of developing young talent, particularly young black people."

EVERY CHALLENGE HAS A SOLUTION



Bomkazi Bhobho

Business executive: Mpumalanga

Of all the responsibilities Bomkazi Bhobho has as business executive: Mpumalanga, the most challenging one has been to attract aspiring young professionals to join the office. "I used to say we are unique just by being in this province. It has one university that is not yet accredited, so young people go to Gauteng to study and once they are done, they have no interest in coming back," she says.

This is problematic because BCom Accounting graduates are the AGSA's usual candidates for the trainee auditor programme. With that source of skills amounting to barely a trickle, Bomkazi has had to look for other ways to attract young talent. This is mission-critical. "For Mpumalanga to be audited effectively, we must have qualified and competent people," she says.

She invited her team to propose solutions. "As leaders sometimes we stand in the way of innovation, so I encouraged my team to be innovative and come up with what I called 'amplified recruitment initiatives'," Bomkazi says. These included requesting approval to offer bursaries to grade 12 learners and locating promising bursary candidates by participating actively in the mathematics camp organised by the South African Institute of Chartered Accountants and the provincial Department of Education.

Bomkazi emphasises that the credit for the success of these initiatives must go to her team. "As a leader, all I did was to not suppress my team's thinking abilities. I supported their initiatives and presented these to other decision-making partners. Hence, I put the spotlight on them."

Another Mpumalanga-developed initiative that is helping to build skills for the future is the leader skills development programme introduced for third-year trainee auditors. "This would ensure they already have basic leadership skills, along with technical auditing skills, when they qualify," she explains.

Bomkazi says she pitched the idea to the DAG, who agreed, and the programme was introduced, with the first candidates completing their leadership development programme in September 2019. "I am very proud of this initiative and we are hoping it will be rolled out to the whole organisation."

"In my 14 years in the audit division, I have had great leaders who inspired me and made me also want to inspire my teams."

Leadership is a topic close to her heart. "In my 14 years in the audit division, I have had great leaders who inspired me and made me also want to inspire my teams."

The two leadership principles that Bomkazi shares with her teams are these: "Take care of your personal brand. It is your calling card. Define it and know what it means, and then the organisational brand is automatically taken care of. The second principle is the power of showing up. Decisions are made by those who show up. Make your opinion known at the appropriate time."



“ As an AGSA employee I get
access to meaningful work
opportunities that benefit the world ”



**BECAUSE OF MEANINGFUL
WORK OPPORTUNITIES**



AUDITOR-GENERAL
SOUTH AFRICA



Odwa Duda
Acting corporate executive

Odwa Duda's portfolio comprises the Limpopo and Free State BUs as well as National D. This portfolio plays an important role in the organisation because its audit responsibilities cover a vast spread of government sectors and levels of audit engagements, from poor municipalities in both provinces to provincial and national departments delivering on key government priorities such as health, water and sanitation as well as the South African Police Service, to name a few.

The portfolio is also assigned the audits of a number of SOEs that are mandated to fulfil specific economic or social responsibilities. Among these are the South African Post Office with its mandate of enabling the financial access of vulnerable groups to socio-economic opportunities through the payment of social grants as well as the Trans-Caledon Tunnel Authority, charged with the financing and implementation of bulk raw water infrastructure projects.

"The work that we do gives effect to the enabling of oversight through our audit reports, capacity building and the continual engagements that we have with those charged with governance and the oversight structures

to promote accountability, thereby strengthening our country's democracy to bring to life public confidence," says Odwa.



National D
Surette Taljaard, Jolene Pillay, Nelisiwe Mhlongo, Thabelo Musisinyani



Limpopo
Balekane Motlana, Lutendo Mavhusha,
Precious Thosago, Molatelo Magongwa



Free State
Disebo Ceba, Fanelwa Somfula,
Natasha Stander, Dineo Masheane



A LEADER WHO LISTENS



Nthanyi Dhumazi

Business executive:
Limpopo

High-level financial skills are so scarce in many municipalities in Limpopo that most rely on external consultants to prepare their financial statements, at enormous cost. The skills gap is arguably the biggest challenge facing municipalities and provincial departments seeking to improve their audit outcomes and service delivery, says Nthanyi Dhumazi, business executive of the AGSA's Limpopo BU.

"As a rural province, Limpopo struggles to attract skills and we see a high turnover in the position of chief financial officer at government entities," says Nthanyi. In this skills-scarce landscape, the AGSA's office in Polokwane contributes to meeting the resource needs of the province, thanks to its investment in the trainee auditor scheme for graduates working towards qualifying as chartered accountants or obtaining other accounting professional qualifications.

As one of relatively few organisations in the province with a financial skills base, the AGSA's people tend to be sought after. "We put a lot of effort into training people but we cannot always keep them; organisations recruit our alumni," says Nthanyi.

Because of this phenomenon, Nthanyi joined the Limpopo BU where there was only one other woman in the leadership team. It became one of her priorities to ensure that women are better represented and through an internal review process she ensured that no one within the

BU was overlooked before considering other suitable female candidates for the available vacancies. "To date we have been able to fill all but one BU leadership vacancy with capable women and I see the development of the pipeline for upcoming leaders as equally important to be able to sustain and increase these numbers," says Nthanyi.

She goes on to say that "at the core of our work as the office of the AG is the skills development of the young professionals we recruit each year. At the end of the training programme these trainees should be all-rounded professionals who are able to stand and be counted in the industry".

Leadership is a topic close to Nthanyi's heart who has chief financial officer experience herself. She held that position at the University of Venda for four years before joining the AGSA in Polokwane in 2015. Before that, she spent seven years as a chief financial officer in government and two years at the audit firm PwC, where she qualified as a chartered accountant.

"When government does not spend economically and effectively, there is less money to implement projects. When spending is well managed, the money stretches."

Nthanyi was attracted to the AGSA for personal and professional reasons. Personally, she could be geographically closer to her family. Professionally, she could be part of the drive to promote accountability in government. "When government does not spend economically and effectively, there is less money to implement projects," she says. "When spending is well managed, the money stretches."

Asked what qualities she brings as a female leader, Nthanyi says: "I listen more. Listening better helps you incorporate different ideas into the decisions you make. I like to sit back and listen to ideas and see how they fit into the bigger picture, and if they do not fit, to be clear about the reasons why."

WHAT TO DO WHEN AUDITEES PUSH BACK



Sue-Ellen Steenbok

Acting deputy business executive: Free State

In the Free State, where audit outcomes are largely poor, pushbacks from auditees come with the territory. When this happens, Sue-Ellen Steenbok, acting deputy business executive: Free State, knows that the outcome of the interaction will depend on her response.

"It is your relationship with the client that influences which way it goes," she says. "For example, I have two auditees who have been pushing back about their audits. I said, 'Let me listen and give them the opportunity to talk.' They vented and I listened, and they felt they were heard, even if it did not change anything in the end."

The willingness to listen is one of the most valuable skills that Sue-Ellen draws on in her position, as is the understanding that there is much more to public sector auditing than technical auditing prowess.

"You have to think wider, have more soft skills and gather all the information and evidence yourself – it does not all come in a neat little box," she says.

This is strikingly different from her experience in the small, private auditing firm she used to work for in George in the Western Cape. "We audited small companies and churches, and everything you needed to audit came in a box. The public

sector is a different ball game. The auditees are very big and there are no little boxes. It is not going to be that easy."

On the other hand, there are definite advantages to being in public auditing, as Sue-Ellen found when she joined the AGSA nine years ago as an assistant manager. "There are more career opportunities here," she says, pointing to her relatively recent move into the acting deputy business executive position. Commenting on the AGSA's approach to female leadership, Sue-Ellen says the organisation is serious about giving women opportunities to develop as leaders. "We are definitely not window-dressing."

There is still a little room for improvement, she adds. "I was asked if I wanted a personal coach and I said I would love that. But they only had male coaches. I have three kids and can relate more to a female coach. So can I please have a female coach?"

"There are more career opportunities here (at the AGSA). We are definitely not window-dressing."



THE HIGHER YOU GO, THE STRONGER THE PEOPLE FOCUS



Thabelo Musisinyani
Senior manager: National D

Facts and figures are the bedrock of public auditing and, like any chartered accountant, Thabelo Musisinyani knows about numbers and what they reveal. Yet, as she has progressed through the ranks at the AGSA, she has noticed an interesting phenomenon. As she puts it, "The higher you go, the more people focused you become."

When she joined the organisation in March 2011 as an assistant manager, most of her time was spent gathering evidence and performing audit procedures at clients' premises. Now, as senior manager of the audit unit known as National D, Thabelo spends more and more of her time engaging with people.

"People are our biggest assets. I love seeing people develop. If we are training people, they are growing and that means we are building public confidence in auditing," she says. "The auditors are the people who actively engage day to day with the chief directors of our auditees and if our audit teams are professional and effective, it builds public confidence in what we do."

While her team is at the coalface of day-to-day engagement with stakeholders, Thabelo engages at a more strategic level with audit committees, boards, directors-general, chief financial officers and ministers responsible for a

range of government departments and public entities that have an enormous impact on the lives of South African. Among them are the departments of Health, Water and Sanitation, Environment Affairs, Arts and Culture, and Communication, as well as the South African Police Service and the South Africa Secret Service.

One of the most strategic projects Thabelo has worked on lately is a health sector report for 2017-18. This is a joint project between National D and the Performance Auditing BU, and will provide some key insights into the public health sector.

"We selected a number of facilities and looked at how they are being managed and their compliance with the quality standards, among other things," she says. "This goes beyond financial management to provide a picture of service delivery. I feel proud, very proud, to be part of this team effort."

"People are our biggest assets. I love seeing people develop."

What inspires Thabelo is the thought that her own children and their peers will benefit from the efforts of the AGSA to encourage accountability in the public sector. "I do this for them, the next generation, to make their lives better so that they can grow up to be who they want to be.

"I am also inspired by the calibre of leaders we have, such as the DAG. She has a deep level of knowledge and commands attention and respect; people listen to her," says Thabelo. "When I look at her, I think, 'Wow, I want to do that as well!'"

ENSURING VIABILITY TO SECURE THE AGSA'S INDEPENDENCE



Bongki Ngoma
Chief financial officer (CFO)

Remaining viable financially and in other aspects is a strategic objective of the AGSA. CFO Bongki Ngoma and her office execute this daily so that the AGSA can continue to carry out its constitutional mandate of auditing to build public confidence.

Bongki oversees the AGSA's financial viability, legal independence and sustainability by leading the Finance, Corporate Legal and Provisioning Services, Strategic Audit Projects and Information Knowledge Management BUs. The difficult external economic climate and the financial position of the AGSA's auditees have a bearing on the AGSA's financial strategy.

Viability is an inherent essential in the organisation's ability to remain independent, which is a necessity for a SAI. Ensuring the AGSA's financial viability is a complex terrain.

"On a day-to-day basis, my team and I have the mammoth task of deepening the organisation's appreciation for how finances are managed from a cost-saving and billing perspective. As we also manage strategic partnerships with private auditing firms who

conduct work for the AGSA across South Africa, we ensure that these partnerships are mutually beneficial and do not compromise the reputation of the organisation and its mandate."

She oversees the enterprise and supplier development programme, ensuring that procurement is efficient and seamless and considers the broader impact of supply chain processes. "Our efforts towards transformation in the country have paid off, as we recently attained level 1 BBBEE status," says Bongki.

Data is a core commodity and the CFO ensures the safeguarding and institutionalising of AGSA information management and record keeping, while enabling knowledge sharing.

"Our efforts towards transformation in the country have paid off, as we recently attained level 1 BBBEE status."

The AGSA's work does not happen in a vacuum, but takes into account external challenges, the economic climate, transformation and economic development. "We are constantly looking for ways to offer our BUs well-researched, quality solutions to their needs and challenges. We are also always navigating ways to work with and support our stakeholders and auditees while ensuring our own sustainability."

The days of the finance divisions being "bean counters" are long gone. "The CFO is a strategic enabler. This builds complexity into our work because we have a mutual dependency on other BUs, in particular the audit BUs, while supporting their delivery."

"In the course of our work we must ensure that we run a clean administration. This is our licence to trade and as such a clean audit is non-negotiable."



TAKING PRIDE IN THE “SPINE” OF THE AGSA: THE PUBLIC AUDIT ACT



Marissa Bezuidenhout

Business executive: Corporate Legal and Provisioning Services

South Africans eager to see clean administration and accountability in public sector spending had reason to celebrate in November 2018. The President signed the amendments to the PAA into law, after Parliament unanimously supported the extension of the AG's statutory powers.

This was a significant professional milestone for Marissa Bezuidenhout, business executive: Corporate Legal and Provisioning Services. Together with Parliament and the AG, Kimi Makwetu, she spent almost two years drafting and perfecting the amended PAA, which gives the AGSA certain much-needed enforcement powers.

“The amendments are significant as they enable additional processes that are needed at a time of ill-disciplined financial and performance management in the public sector,” says Marissa, referring to the actions the AG may take as from 1 April 2019 if accounting officers or accounting authorities fail to remedy material irregularities identified during audits.

“Working on the amendments was a one-in-a-million opportunity for me and I am so privileged that it came my way,” she says. “The AG selected me for the task and I am very humbled and grateful for that. I have learnt a lot about the law, Parliament and public administration.”

This was not Marissa's first or only major milestone since joining the AGSA in 1999 as a forensic audit manager and the first legal advisor in the office. “The drafting of the 2004 PAA was my very first assignment,” she says. “The significance of the PAA is that it is our enabling law, our organisation's spine, instrumental in supporting our constitutional independence and the country's democracy.”

In addition to taking overall accountability for the protection of the AGSA's legal independence and for guiding it to perform its functions within the boundaries of the law, Marissa is also accountable for the system of procuring goods and non-audit-related services for the AGSA. “This is the system used to source goods as simple as soap in our restrooms to leasing our office accommodation.”

On the topic of leadership, she says that while her gender is important to her, it does not determine the manner in which she leads her team. “I strive to be a caring leader, not a female leader.”

“Working on the amendments was a one-in-a-million opportunity for me and I am so privileged that it came my way.”

Leading by example is the foundation of her approach to leadership. “I motivate and inspire my team members by working just as hard as they do. It inspires my team to see that I do not simply delegate matters to them. I regularly create content, as opposed to just reviewing content created by others. Of course, it helps that I demonstrate accountability for the results produced by the BU and do not blame the team for less-than-desired results.”

As for staying motivated and inspired herself, Marissa says that comes from her team. “Seeing members in my team developing and later on flourishing in their space due to my involvement in their lives; that is inspiring.”

CLEAN AUDIT IS NON-NEGOTIABLE



Vida Buckton

Senior manager:
financial accounting (Finance)

For the AGSA to live up to its constitutionally mandated role as the SAI of South Africa, its own house must be in immaculate order. "Part of my job is to ensure the AGSA at all times has a clean audit outcome," says Vida Buckton, senior manager: senior manager responsible for financial accounting in the Finance BU.

Vida's knowledge of the AGSA's finances and financial policies and processes is deep. She joined the office in 2001 as a manager in the Finance BU and in 2014 broadened her business acumen by completing an MBA. Three years later, she was appointed to her current position, which entails managing the organisation's annual financial statements, general ledger, fixed assets, accounts payable, time and expenses, payroll, information and communication technology liaison and, crucially, its cash flow, including the investment portfolio.

Describing herself as forthright without being intimidating or intrusive, Vida is able to stand her ground on matters that she believes in. "As a professional, I am a resourceful, creative and solution-oriented person who is frequently able to come up with new and innovative approaches to my assigned projects, and function well as a team leader or member," she says.

"Throughout my years with the AGSA, I have consistently displayed a remarkable ability to

handle frustrating situations with patience, tact and diplomacy."

What keeps her motivated is her conviction about the vital importance of diversity in general and in women's economic environment in particular. "Our diversity makes us unique and therefore we should be more visible to be at the forefront of transformation," Vida says.

"Part of my job is to ensure the AGSA at all times has a clean audit outcome."

"As a female leader, I walk in humility and two of my most important hallmarks that drive my ethical decisions are honesty and integrity. I also believe that one must not lose sight of the little things to create a culture of mutual respect and trust. This extends throughout my interpersonal and business relationships, and above all, I have an amazing support structure."



“ As an AGSA employee I look forward to working for an employer that takes my growth seriously ”



**BECAUSE WE NURTURE
HOME-GROWN TALENT**



AUDITOR-GENERAL
SOUTH AFRICA

MENTORING AND MOTIVATING YOUNG LEADERS OF THE FUTURE



Mabatho Sedikela
Corporate executive (CE)

Mabatho Sedikela currently holds the position of CE: Audit and leads a portfolio of 222 auditing teams in three BUs comprised of North West, Gauteng and National A. The latter consists of key national departments such as the Presidency, Public Works, Justice, Human Settlements, Trade and Industry, and Cooperative Governance and Traditional Affairs.

Mabatho feels proud that more than 60% of the exco members are women and that the organisation's female leaders are extremely supportive of each other. When asked about her experience of leadership externally she responded, "At many of the big firms, there are not enough women around the table. When you have as many women leaders as we do, it is a privilege and an opportunity to influence other organisations to recognise their value and impact."

Mabatho champions the AGSA's visibility for impact goal and she has successfully implemented various initiatives to strengthen stakeholder engagements. One of these initiatives is the status of records review, which has received positive feedback both internally and externally and continues to add value to the organisation's practices.

Mabatho's leadership style is one of support and guidance. When asked how she would describe her leadership style her response was, "Previously, when I was in the trenches, I could roll up my sleeves and fix things; however, now I need to influence and then give the business executives the space to do their jobs."

One of the things Mabatho loves about her job is mentoring and motivating young people who join the AGSA straight from university. "Young people keep us agile and connected as leaders; they bring in new ideas and help us stay innovative," she says. "But it can be quite a culture shock for them and they can do with a bit of guidance. The difficulty some aspiring young auditors face is that, as the auditors of government, the AGSA's environment is highly structured, averse to risk and demanding."

"It is possible to strike a balance between transitioning to the rigour and keeping your energetic self," says Mabatho. "The AGSA's environment is one that requires processes and once people understand that it is possible to be structured and still be innovative, they adapt more easily."



National A

Tintswalo Masia, Lelanie Vermeulen, Fikile Mashao, Corné Myburgh, Morongwa Mashigo, Ilze Slabber



North West

Khumo Kgatuke, Bianca Nowell, Lorraine van der Grijp, Pamela Mameyi



Gauteng

Lynn Potgieter, Mpho Mphuthi, Angel Sithole, Melissa McCarthy, Charlotte Segage, Dorothy Khunou



WHEN OPPORTUNITY KNOCKS, DOORS OPEN



Corné Myburgh

Business executive: National A

Picture the scene: It is 1997 at the Union Buildings in Pretoria and Corné Myburgh is part of the team auditing the Presidency. The door is open and in walks Nelson Mandela, the President.

"He personally came into my office to greet me," she recalls. "That was a wow moment. If it had not been for the work I was doing, I would never have had the opportunity to meet him."

This encounter was without a doubt one of the most memorable moments in the 25 years that Corné has been part of the AGSA. A more recent highlight was when the organisation started revisiting its role in the auditing of SOEs and made the decision to take back the audit of the public broadcaster, the SABC.

"It was a change of direction for the office and there was no guidance, no history, no established processes, no lessons learnt... The SABC was a new auditee for us and it was a new environment, and that was very exciting although it also put pressure on us," she says.

"We had to capacitate staff in a very short time to conclude the audit and maintain the reputation of the AGSA."

The organisation has since taken back many more SOE audits, a trend that has caused much excitement among the AGSA's audit teams,

says Corné. "Staff are always keen to be part of SOE audits because these are more challenging and give the auditors good exposure and learning opportunities."

A former teacher, Corné herself has come a long way since joining the AGSA in 1994 as a trainee auditor and later, qualifying as a registered government auditor. Leaving teaching is something she has never regretted.

"Here, I am always teaching somebody," she says, adding that the desire to keep on growing has been the driving force in her career, along with plenty of sheer hard work.

Corné remembers the days when technology was still new and strange. "Our team had one laptop and nobody wanted to use it, so I said, 'Give it to me.' I was always eager to learn and asked questions to understand why I did things."

She also remembers the days when female auditing professionals were few and far between. "The environment was male dominated and if you as a woman were not careful, you would find yourself making tea and coffee! Things have changed so much. It has been a privilege to experience the professionalisation journey with the office."

In 2014, Corné went back to her "AGSA roots" as business executive of National A where she is responsible for eight audit portfolios, including Public Works, Justice, Human Settlements, Trade and Industry, Small Business Development and the Presidency, and has more than 150 people reporting to her. "National A's continued theme of 'From the plan to the people' has focused us on following the money to audit what matters, enabling us to give value-added insights to our stakeholders," says Corné.

As a female leader, Corné says she believes in using the gifts that go with her gender. "It is important to me to stay true to myself. This means not being apologetic for being a woman in the workplace but using the gifts I have."

In motivating others, it is crucial to demonstrate ethical leadership, be humble and acknowledge her own shortcomings. Actions speak louder than words, says Corné. "I think that what I do is more motivating than what I say."

HOW TO BE COMFORTABLE WITH CHANGE



Melissa McCarthy
Deputy business executive:
Gauteng

Change can be unsettling and important changes such as those associated with the amended PAA potentially even more so. Any uncertainty that audit staff in the AGSA's Gauteng BU might have been feeling about these changes, which came into effect on 1 April 2019, has largely been dispelled. "The feedback is positive. People are comfortable with the PAA changes," says Melissa McCarthy, deputy business executive for Gauteng.

This level of acceptance has not come about by accident. The introduction of the PAA amendments in the BU has been meticulously planned and implemented, drawing on the skills and experience Melissa gained from a global leadership programme that took her to India, Norway and the United States during 2017 and 2018.

"I was fortunate to be selected to participate in the programme, which was run by the Intosai Development Initiative. As part of this, I was expected to develop and implement a change strategy for my BU."

The PAA changes, critical as they are to the strengthening of accountability in South Africa's public sector, were the logical choice for Melissa's leadership project. Adopting a change management model, her plan entailed

preparing internal and external stakeholders for the coming changes, as well as identifying and mitigating PAA-related risks affecting the BU, from technical auditing issues to impact on stakeholders.

"We built a network of 'goal champions' to drive the change model and implemented the plan for internal stakeholders first," says Melissa. "By the time the amended PAA was implemented, all staff were informed about and understood the changes. They responded positively."

There was also intensive engagement with selected provincial and municipal auditees and other external stakeholders. While points of clarification were raised and questions asked about processes around the PAA amendments, the response was generally good. What worked so well with this project, she says, was the network of change champions which ensured that the senior leadership in the BU was involved in preparing for the changes.

"I believe in getting everyone involved, keeping them informed and giving them exposure and opportunities to develop and grow."

This is a cornerstone of Melissa's approach to leadership. "I believe in getting everyone involved, keeping them informed and giving them exposure and opportunities to develop and grow." She makes a point of recognising good work and giving team members the space to learn and grow.

As for herself, she believes in self-motivation and the notion that anything is possible, and finds it immensely satisfying to see others growing and developing through her efforts. "A little bit of progress motivates me too."





Khumo Kgatuke
Senior manager:
North West

Never give up. Progress might seem painfully slow sometimes but when it happens, savour it and take the next step forward. This is the message of hope that Khumo Kgatuke, senior manager: North West BU, has about the state of auditing in the province.

Khumo says she is always hopeful and passionate about making a meaningful change in whatever she does. "As an audit senior manager, I cannot leave the auditing environment as I found it, and as a training officer, I cannot leave my team members as I found them. I have to find a way to improve something; there is always room for improvement, always."

She recently encountered a client who is open to improvement and willing to change by all means. "The team and I are doing something right to come to that point, and whatever it is, we need to capitalise on it and ensure that we set an example in the province that clean audits can be achieved," she says.

Khumo is equally committed to the development and growth of audit trainees in the BU. "It is exciting to witness trainees come in as new and leave as confident professionals who are ready to make meaningful decisions about their lives."

"I enjoy watching our trainees grow," says Khumo, who holds regular one-on-one conversations with trainees to check how they

are doing and obtains feedback from their supervisors. "Recently, I have been witnessing a change of attitude; our trainees are taking more initiative, requesting more feedback and are open to learning. They are not scared to learn from their mistakes and this is exactly where I want them to be."

While always eager to assist those around her to improve, Khumo herself is open to learning and improving. She is currently focusing on growing as a leader, "taking up all the great opportunities and programmes made available by the organisation while learning from excellent leaders the organisation has".

On the auditing side, one area needing continuous improvement is the clarity of communication with clients. "As we audit, we try to support our auditees to improve their audit outcomes. How we engage and package our recommendations is very important. The messages must be clear and simple so that the auditee understands what needs to be done to achieve an improvement."

"It is exciting to witness trainees come in as new and leave as confident professionals who are ready to make meaningful decisions about their lives."

Keeping her team motivated is another priority, especially in a province with so many auditing challenges.

"I tell my team it is important to know what kind of a person you are; to know yourself. Use every single situation, every challenge, to understand yourself so that you can take more informed decisions and empower yourself," Khumo says. "There is always an opportunity for growth, even in the most discouraging situations. Be able to identify those opportunities and grab them."

Her own inspiration comes from seeing she has added value to someone else, whether a trainee who is visibly growing in confidence or a client willing to work towards a better audit outcome.

"What I really want is to leave a legacy of having transformed anyone that I had the opportunity to transform. That is what keeps me motivated."

ENABLING ACCOUNTABILITY AND PROMOTING GOOD GOVERNANCE



Vanuja Maharaj
Corporate executive (CE)

Vanuja Maharaj, CE: Audit, leads a portfolio consisting of an array of both provincial and national BUs. These are KwaZulu-Natal, Eastern Cape and National C, comprising the departments of Defence, Correctional Services and Social Development, including the South African Social Security Agency. Vanuja is also the chairperson of the information technology steering committee within the organisation and the champion for the visibility for impact goal.

Being at the helm of such a large portfolio, there is only one way to ensure everything runs smoothly. That is to plan meticulously, execute rigorously and be highly structured and disciplined at all times.

"We have to constantly check and evaluate ourselves to ensure that the highest standard of quality is achieved. Therefore, it is imperative for us to have impactful stakeholder relationships that constantly drive our key messages in improving audit outcomes," says Vanuja.

"Accompanying this, we have to continually ensure we acquire, develop and train our trainees to be highly

professional and ethical so that they play a pivotal role in enabling accountability and promoting good governance, both internally and externally."

Vanuja says her most pressing priorities are to focus on the quality of audit reports and to drive ethical behaviour that is beyond reproach.

"We have to be aware of our country's challenges and understand that it is essential to do more with less, thus we are constantly looking for opportunities and efficiencies and are utilising innovative ideas as a SAI."

A daily challenge is the ever-increasing pushbacks from auditees, sometimes accompanied by threats and intimidation.

"This means that we must be extremely vigilant and take all the necessary precautions to safeguard our people, as well as to respond adequately to all the risks in the environment. It is essential that we keep the people engaged and challenged so that the teams are constantly growing and stay motivated and excited."

"We have to be aware of our country's challenges and understand that we have to do more with less."

As a female leader, the highlight of Vanuja's career has been her appointment as CE. "I am extremely privileged to be part of exco, as well as to oversee various responsibilities within the organisation. My position allows me to be involved with an exciting array of clients, which allows me to positively influence various stakeholders, both internally and externally, always driving the mandate of the AGSA."



*Vanuja's portfolio includes KwaZulu-Natal,
Eastern Cape and National C*



National C

Mbali Tsotetsi, Mokgadi Masekela, Marelize Louw



Eastern Cape

*Feziwe Dazana-Mbeki, Caryn Boettger,
Vatiswa Matanda, Ingrid Harris*



KwaZulu-Natal

*Lungi Mnqayi, Aruna Soopal, Sinenhlanhla Sibiya, Futhi Mhlongo,
Preshnee Moonia, Merusha Vather, Amanda Zuma*

AGSA VALUES

"We are performance driven."



Futhi Mhlongo
*Business executive:
KwaZulu-Natal*

KwaZulu-Natal has many service delivery and financial challenges in local and provincial government, which are reflected in the province's high rate of irregular expenditure and low rate of clean audit opinions. While some might be daunted at the prospect of taking the helm at the AGSA's KwaZulu-Natal BU, Futhi Mhlongo was not.

"I have always been up for a challenge and I knew I could do this," says Futhi, recalling her thinking when she applied for the position of provincial business executive in 2017.

"After seven years as a senior manager, I already knew my stakeholders and could relate to the issues on the ground. And knowing my province, some areas need more female interaction. This is a good change," she says, referring to the fact that she is the first black female to lead the AGSA's operations in the province.

Understanding the issues on the ground, especially in the rural areas, is one of Futhi's strengths. She hails from the village of Ndwedwe north of Durban and saw for herself the daily struggles people faced. "As one of 10 children, I asked myself how I could make my family's life and my own life better. Later, I started seeing beyond my family to the lives of citizens, especially in the rural areas and townships."

That perspective has sharpened in focus since she joined the AGSA 15 years ago as a trainee

accountant, fresh out of the University of Zululand. "The bottom line of what we do is to see that taxpayers' money is used correctly to improve people's lives," she says.

As her transformation from trainee accountant to BU head attests, Futhi has seized all opportunities and support that the AGSA has offered. She has been just as eager to give back. For a substantial part of her career, she was responsible for the development of all trainee accountants in the BU, and still spends a considerable amount of time on training, mentoring and coaching.

A good listener, she avoids jumping to conclusions and only responds once she is sure she understands the other person's point of view. "Sometimes people just need someone to listen to them," she says.

"I prefer mentoring women, mainly because women get left behind because of their added responsibilities at home. While they are at work, I can empower them. I always say to them, 'You are capable of bigger things, go out and explore'."

"Leadership is a fluid practice, in which we are always changing and improving the way in which we communicate. Our environment consists of young, dynamic and energetic provincial leadership, forcing me to adapt my leadership style to serve my stakeholders. The longer I lead, the more likely I will change, especially with the high expectations of our oversight stakeholders in the province. My stakeholders expect an improved level of interaction during the audit cycle as well as being forewarned of the status of the audit/s, should calamity strike. The consistent engagement with them is essential. Attending to their needs and, where need be, providing additional information to assist them to perform their jobs better are key."

"Yes, there are times that I am not available, but that does not hinder me from proposing alternative dates or times to ensure their needs are met, always remembering that building relationships is essential in enabling and influencing all players in the public sector. Where required, my team is prepared to attend to these engagements with ease in my absence; therefore, building a strong team is essential to ensure they have the right skills and capabilities to deal with a forever-changing environment. So, I do not shy away from spending quality time with my team and investing in their development. Anyway, everyone needs a shadow/replica as we do not live forever ..."



PROGRESS IS SLOW BUT STEADY IN KWAZULU-NATAL



Amanda Zuma
Senior manager:
KwaZulu-Natal

While KwaZulu-Natal has a long way to go before governance and the control environment of local and provincial government are where they should be, there are instances where progress has been made. "A good sustainable control environment is not something you achieve overnight. I believe over time, however, I can see the impact of the work we at the AGSA are doing," says Amanda Zuma, senior manager at the KwaZulu-Natal BU.

Some of these changes are subtle, but promising nevertheless. "Eight years ago, when I started here as an assistant manager, I sometimes encountered people who did not want to hear anything we had to say. Today, they understand why we do what we do and why a good control environment is so important. Some are challenging the audit findings and our recommendations, which shows that there is some maturing in the environment."

This awakening of appreciation for the AGSA's efforts may not be universal and it may not translate into unqualified audit outcomes – yet. However, each small step forward is a victory in Amanda's eyes.

"For example, we might make recommendations about five or six items that an auditee with a disclaimed audit opinion needs to address. Next year, that auditee may still receive a disclaimer but with fewer items to address, and so on." As the number of these qualification

items and deficiencies decreases, the auditee starts to see a more favourable audit outcome as a real possibility in the not-too-distant future.

Amanda, who started her career in a private firm, says she joined the AGSA because she saw that there was an opportunity to contribute in auditing and wanted to be involved in the public sector. "At the AGSA, the opportunities for chartered accountants are endless and it does not get boring. Each day there is something new and that keeps you growing."

The other part of her job that currently gives her the most satisfaction is her role as training officer, responsible for the training and development of trainee auditors in the BU. "For me, it is very satisfying to recruit someone from university with no work experience, and to see them grow in the organisation."

"At the AGSA, the opportunities for chartered accountants are endless and it does not get boring. Each day there is something new and that keeps you growing."

In her experience, it is in honing their "professional and leadership skills" that young trainee auditors tend to need guidance on. "In a professional environment, it is the small things that are important: how you conduct yourself, how you talk and how you carry yourself ... Over and above the technical aspects of auditing, these are the things that I work on with young people who come into the organisation. It is these things that we must continue working on in order to rebuild the auditing profession."

Commenting on the role of female leaders in the AGSA, Amanda says all leaders, male and female, are taken seriously. "The AGSA is a professional environment that takes transformation quite seriously, so naturally you are taken seriously and investment is made in developing female leaders in order for our women to thrive. I was hired because of what I bring to the table, and the people above me take me as a leader and respect me."

GROOMING AUDITORS OF THE FUTURE



Marelize Louw

Senior manager: National C

No matter how many deadlines there are to juggle, there is no room for compromising on quality, whether in an audit or when training the auditors of the future. So says Marelize Louw, senior manager in the audit unit known as National C, whose auditees include government's science portfolio.

Marelize is responsible for quality in the BU and in its trainee auditors. "This is a tough one to balance but as quality is number one, most of my time is spent on the diverse audit portfolio of National C to guide and assist the teams throughout the audit to ensure a product of high quality when signed off."

She also looks after the BU's trainee auditors and signs them off when they have developed the necessary qualities and met the requirements of the South African Institute of Chartered Accountants.

This sign-off process is far from being a formality. As Marelize points out, ensuring that trainees are well trained, skilled, knowledgeable and ethical is essential for the development of auditors of the future.

Marelize, who has been through the trainer auditor scheme herself, having joined the AGSA in 2004 and qualifying three years later, is also the BU's ethics champion and chair of the training office forum. "In this manner,

we can align our trainee auditor vision, support our trainee auditors and ensure quality from the first level of documentation."

As a female leader and a mother, she is constantly aware of the need to lead by example. "It is important to listen to trainees and colleagues, and understand and get to know each other. As training officer, I have to know my trainee auditors and take time to understand what is going on in their lives with their work, studies and whatever else can impact these two aspects. It helps to know your trainee auditors as they are the first point of the audit where quality starts."

It is also important to Marelize to know her peers. "I need to know what challenges they have and when they will respond best to what is needed for a quality product, other AGSA information or support their trainee auditors or when I have to step in."

"It is important to listen to trainees and colleagues, and understand and get to know each other."



PRODUCTS OF THE AGSA

The AGSA annually produces audit reports on all government departments, public entities, municipalities and municipal entities.

Over and above these entity-specific reports, the audit outcomes are analysed in the general reports that cover both the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA) cycles.

The AGSA tables reports to the legislature with a direct interest in the audit, namely Parliament, provincial legislatures or municipal councils. The reports are then used in accordance with their own rules and procedures for oversight.

The AGSA also produces an integrated annual report that provides an overview of our organisation and reports on our finances and performance against targets for the previous year.



NURTURING TALENT THROUGH OUR TRAINEE AUDITOR SCHEME

Our audit professional membership profile has grown over the years, increasing from 1 184 in 2018 to 1 241 in 2019 due to the retention of newly qualified trainee auditors (TAs).

AGSA LEARNERSHIP PROGRAMMES

Considering its growth over the years, our TA scheme is evidently not only a significant segment of the organisation, but also central to the organisation's business model and talent pipeline, and thus, crucial to the organisation's long-term sustainability and short-term success. Consequently, the realisation of our 4V strategy does, to a large extent, hinge on the effectiveness of the TA scheme. It is structured to provide invaluable business perspectives that open up countless opportunities for personal and professional growth to young professionals.

As we continue our mission to professionalise our office and the public sector at large by training chartered accountants in South Africa [CAs(SA)], we are very proud to have reached a significant milestone of 1 000 CAs(SA) that progressed through our training programme. This achievement also bears testimony to our efforts to contribute towards transforming the accounting and auditing profession in the country – with more than 90% of them coming from previously disadvantaged backgrounds. Recognising great talent developed internally, the AGSA continues to retain a high percentage of professionals who qualify as a CA(SA) – 65% in the year under review. We are also proud that professionals produced through our South African Institute of Chartered Accountants (Saica) learnership programme are sought after by outside employers, both in the private and the public sectors.

Along with the great strides in developing professionals, we have also noted with concern the decline in the Initial Test of Competence (ITC) pass rate. Concerted efforts have already been made to identify the contributory factors and discussions have begun with identified

universities. From the analysis of the Assessment of Professional Competence (APC) results, it was evident that African candidates did not perform well in the recent exams. The national pass rate for African candidates who wrote this exam was 48% while the overall pass rate for all candidates was 68%. We are engaging with relevant stakeholders in the profession (Saica, African Women Chartered Accountants, Association for the Advancement of Black Accountants of Southern Africa, Accounting Professional Training, and others) to collectively diagnose the problem and find a sustainable solution and action plans, with specific support in the short term for the exam that will be written in November 2019.

Our accreditation by Saica as a training office can be likened to our licence to train for our CA(SA) learnership programme. We continue to focus on ensuring that the training office environment complies with the regulations prescribed by Saica as the professional body. Another learnership programme that we run, on a smaller scale, is the Southern African Institute of Government Auditors (Saiga) learnership. As a professional institute, Saiga registers a unique brand of professionals, the registered government auditor (RGA), who are specifically equipped to audit in the public sector. The Saiga learnership's final qualifying exam was written in November 2018 by 15 Saiga TAs: 13 (87%) were successful.



UNIVERSITY CAREER FAIRS

There is a reason for the AGSA being voted the Most Exciting Employer to Work For at the Wits Accounting Career Fair 2019 – we provide a challenging but inclusive and enjoyable workplace and a career path where TAs can develop and grow as successful individuals. Recruitment at university career fairs is a significant feeder to our TA scheme. Our graduate recruitment efforts in 2018 resulted in us appointing 235 trainees with a Certificate in the Theory of Accounting (CTA). These trainees began their TA articleship in January and February 2019. This is a significant increase in the intake of trainees with a CTA qualification.

THUTHUKA BURSARY FUND

The AGSA is a funder and beneficiary of the Saica Thuthuka Bursary Fund (TBF) and contributes funds to the TBF for university students who are pursuing studies to qualify as CAs(SA). On completing their tertiary studies, they join the AGSA as audit trainees, which provides a healthy talent pipeline for our future professionals. Funding for the 2019 academic year amounted to R15 996 500 for 230 students on the TBF programme. The benefit for the AGSA translated into an allocation of 64 TAs with CTA, who commenced their articles with the AGSA in January 2019.

EXTERNAL BURSARIES

The AGSA provides external bursaries to potential AGSA employees who want to pursue a career in the accounting and auditing professions. Currently, we have 130 bursary candidates at different universities across the country. A total of 31 bursary students were appointed to our TA scheme in 2019.

CENTENARY SCHOLARSHIP FUND

In 2011 when the AGSA turned 100, we launched a one-off centenary scholarship fund to afford previously disadvantaged South Africans an opportunity to study accounting at higher learning institutions in South Africa. The scholarship was awarded to 32 deserving students who were in matric that year. These beneficiaries were drawn from each of the nine provinces with a specific focus on rural areas. Of the 32 students, 18 have completed their post-graduate qualification and entered our TA scheme while others are still completing their studies. These 18 students are currently serving their learnerships in different BUs.





Sipho Ndaba
Corporate executive (CE)

Sipho Ndaba is the CE responsible for specialised audit services (SAS), which include information systems auditing (ISA), performance auditing (PA) and investigations, as well as information and communication technology (ICT).

The ISA BU provides technical support to audit engagements that involve complex and highly automated information technology systems that process financial information and data. The BU is led by business executive, Oupa Mokgoantle, who is supported by two black females as deputy business executives, Gomotsegang Machele and Tshilidzi Mphephu. Gomotsegang started her career in the AGSA and progressed over the years to her current position. Tshilidzi joined the organisation recently after a successful career at one of the big four firms. The ISA team is made up of 14 senior managers, of which eight are females.

The PA BU provides technical support to audit engagements that involve complex infrastructure and capital projects. The BU is led by business executive, Kevish Lachman, supported by 12 senior managers – four of these are female.

The Investigations BU provides technical support to audit engagements that are highly susceptible to fraud in the preparation of financial statements and/or involve complex and high-value

contracts. The BU is proudly led by females: business executive, Aletta van Tromp, supported by deputy business executive, Dhaneshri Govender. One of the four senior managers in the BU is female.

The ICT BU provides information technology related services to all BUs in the organisation and is led by business executive, John Karageorgiou. He is supported by deputy business executive, Kholofelo Sebona, who recently joined the AGSA after a successful career at JSE-listed companies. The ICT team is made up of 10 senior managers, four of which are female.

"It is an achievement to have 22 female senior managers in sectors largely dominated by men," says Sipho.



Information Systems Auditing
Adel Nkogatse, Tshilidzi Mphephu, Gomotsegang Machele,
Maud Madondo, Portia Nkuna



Performance Auditing
Clothilde Oliphant, Chrisna Janse van Rensburg,
Bilkish Khan, Maryke Schneiganz



Investigations
Dhaneshri Govender, Kamesha Naidoo



ICT
Lebogang Alaardh, Lebo Moloto,
Priscilla Kobe, Leocardia Kamanga



ALETTA CHAMPIONS PAA TO STRENGTHEN DEMOCRACY



Aletta van Tromp
*Business executive:
Investigations*

Aletta van Tromp is the business executive heading the Investigations BU. Her appointment was informed by her extensive experience as a forensic consultant working within the private sector.

Shortly after joining the AGSA on 15 March 2018, Aletta was fortunate to be provided with an opportunity to play a strategic role in the development and implementation of the amended PAA. As a consequence of her welcoming this opportunity, Aletta has gained valuable experience in drafting two sets of PAA regulations.

Aletta's dedication to the implementation of the amended PAA is evidenced by her acceptance of the role of caretaker for a newly established BU that takes overall accountability and administration of the material irregularity process. As a caretaker of this BU, Aletta and her team are responsible for a number of key PAA deliverables.

Further to her PAA responsibilities, Aletta is a member of the rapid response team, which supports and empowers audit BUs to implement the PAA within the organisation.

Reflecting on the magnitude of the PAA, Aletta notes, "The amendments have a long-term

impact on the organisation as well as the accountability framework of the country."

On top of her PAA-related roles, Aletta makes time to provide strategic direction for the Investigations BU. She has made a concerted effort to co-create a strategy for the unit with the rest of her team. She upholds that her team is a key ingredient in the execution of the strategy. "A critical success factor of this strategy is ensuring we upskill and train our staff to ensure they have a positive impact on every assignment they are involved in."

Under her leadership, the Investigations BU assists the audit teams to perform robust risk assessments and respond to fraud risks identified during the audit process. They also test high-risk supply chain management transactions or contracts through augmented audit procedures, assess allegations of maladministration and fraud received from various sources outside of the organisation, as well as advise audit teams on how to address these risks during the regularity audit.

To build a strong team that consistently delivers when called upon, Aletta is consistent in the way that she treats all her team members. "I try to give people the time they need to ensure they are heard, even if it is by empowering my direct reports, my deputy business executive and senior managers."

As a forensic investigator, Aletta is meticulous and structured by nature. Like most AGSA employees, she is motivated by the knowledge that what she does contributes towards upholding the good name of the AGSA, and strengthening our country's democracy.

"I try to give people the time they need to ensure they are heard, even if it is by empowering my direct reports, my deputy business executive and senior managers."



Gomotsegang Machele
*Deputy business executive:
Information Systems Auditing*

Gomotsegang Machele is a deputy business executive within the Information Systems Auditing BU. She joined the organisation straight from university as a trainee accountant and progressed well through the ranks to her current position.

One of Gomotsegang's key milestones in her career is being involved in developing the organisation's audit integration strategy under the leadership of the previous corporate executive Suleman Badat. She is currently involved in the development of the audit data analytics strategy under the leadership of Siphso Ndaba. "Both strategies have proved to be exciting and challenging as they have an overall organisational impact and require me to always challenge and question my own status quo and comfort level," says Gomotsegang. Gomotsegang brings a relentless drive for innovation and a passion for being true to herself. "You cannot give off something you do not have. So it is very important for me to be authentic."

Her leadership role has allowed her to be both strategic and supportive to her team and support her business executive in executing both strategic and operational needs of the BU. This involves driving the balanced scorecard initiatives, defining and developing processes to ensure that the BU is effective in executing its mandate and ensuring that the BU supports the overall organisational strategy.

For Gomotsegang, nothing is possible without the force of her team behind her. "I love my BU, the tenacity my team members have motivates me. We always pull through no matter what and we have a 'never say die' attitude." As a collective, Gomotsegang and her team firmly believe in the national value of the work of the AGSA. "I try to motivate my team to remain motivated and committed to the cause we have through our work, because we all have the same end in sight - a better South Africa for all who live in it."

"I draw my inspiration from my Christian values. I am inspired and motivated by the little things in life. I am inspired and motivated by my three beautiful children. Their smiles after a hard day at work are enough to energise me for weeks to come."

"I love my BU; the tenacity my team members have motivates me."



Leocardia Kamanga
*Senior manager: Information and
Communication Technology
(information technology
governance, risk and compliance)*

Since joining the AGSA in 2012, Leocardia Kamanga has found opportunity upon opportunity to catapult her career forward, lead initiatives that have enhanced the AGSA's performance of information systems audits and stretched herself beyond what she thought possible.

Initially coming into the organisation as an information systems manager in the Information Systems Auditing (ISA) BU, Leocardia's role was to support the audit process through auditing enterprise resource planning applications and general controls and performing data analytics. She progressed to a senior manager role in ISA, which afforded her the opportunity of all-round exposure and involvement – from managing operational day-to-day ISA centre activities to managing a dynamic team and driving key ISA strategic initiatives.

Some of the initiatives to which Leocardia has contributed, which have in turn shaped her career at the AGSA, include being a value-adding and integration champion in ISA. "This allowed me to introduce different ways of auditing key audits and cement the value of ISA in regularity auditing by introducing automated controls and creating more efficiencies for the first time."

"As a lead on key integration initiatives within ISA, I helped in shaping and redefining ISA audit service offerings. This helped to highlight ISA's value-adding

and created an increased appetite among audit BUs to utilise information technology audit services as the benefits became clearer."

From 2014 to 2017, she also led the ISA team that started collaborations with the audit research and development team to formulate the integrated audit approach on transversal audits, where automated controls on transversal systems (BAS, Persal and Logis) were tested for possible reliance. She has also led the audit methodology forum in, and served as a change agent for, the ISA BU.

With all these achievements under her belt, Leocardia has since moved on to become senior manager responsible for information technology governance, risk and compliance in the Information and Communication Technology BU from November 2018. Her core responsibility in this role is to provide leadership in the adoption of best practices and standards in information technology governance.

Since this appointment, she has introduced structured mechanisms for the development and monitoring of the BU's policies and procedures. She is also focusing on streamlining the approach for dealing with the resolution of information technology audit findings in order to ensure sustainability going forward.

Reflecting on her time since joining the AGSA, Leocardia says, "My roles have helped me develop self-discipline in whatever I do. This has given me the ability to direct my own energy and attention to the completion of the key tasks regardless of the challenges I come across."

Speaking about her leadership style, Leocardia places importance on motivating and leading by example. "If I am passionate about an initiative, I show my team and give them an opportunity to participate. I make sure that I call attention to others who demonstrate the spirit of excellence too, and the example they set. I make myself visible by rolling up my sleeves and joining the team in completing tasks where necessary." Not only does this illustrate her contribution to her team as a leader, but it also gives her the opportunity to understand the various responsibilities and challenges of each team member.

Leocardia insists that keeping herself motivated is important to stay at the top of her game. "I stay motivated by reminding myself of my goals that I need to achieve." This has helped her to find many opportunities to be part of the greater purpose of strengthening our country's democracy.



Solly Segooa
Corporate executive (CE)

Solly's portfolio comprises auditees that are key economic drivers of the country and among the top spenders of the national budget.

Solly looks after the Western Cape, Northern Cape and the critical national departments of Transport, the National Treasury, Tourism and International Relations. "Having the National Treasury in my portfolio gives my team and me a vantage point of the fiscal framework and the overall financial state of affairs of the government. Ultimately, this makes an immense contribution to the foresight of the AG's office and helps us to build our own internal financially sustainable business model."

The resilience of the AGSA is critical, now more than ever – not only financially in the light of the country's current tough fiscal conditions, but also taking the AGSA's ever-evolving professional competence into account.

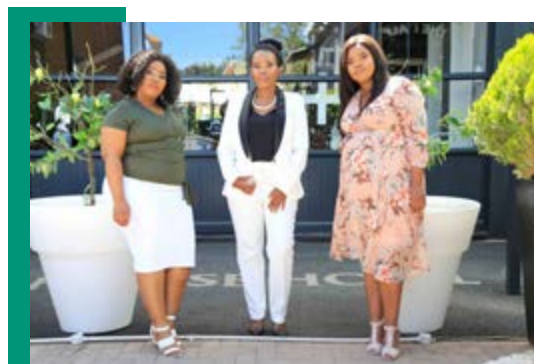
The auditees in Solly's portfolio present a unique set of complexities and challenges. Developments such as the recent takeback of auditees like PetroSA and its subsidiaries and the Development Bank of Southern Africa, as well as the increased audit risk on the audits of the Public Investment Corporation and the National

Students Financial Aid Scheme, have significantly increased the risk profile of his portfolio. His portfolio continues to audit the likes of the Passenger Rail Agency of South Africa, which has received a disclaimer of audit opinion in the current audit cycle owing to a total breakdown of control and lack of stability in leadership.

The make-up of Solly's portfolio and the developments in its various spheres bring specialist skills and skills development into sharp focus. "We are increasingly in need of advanced skills to conduct these audits. Our teams require upskilling in understanding the banking sector, credit models, asset management, the auditing of treasury functions as well as the energy sector."



National B
Zimbini Manxilana, Madidimalo Singo, Kumari Naicker



Northern Cape
Mojji Makamole, Lehlohonolo Rapodile, Khanya Booï



Western Cape
Ntosh Ndizamela, Unathi Mngqanqeni, Thameena Narkerdie,
Melanie Joffe, Kalthiemah Abrahams, Liezl Klue, Sharonne Adams





Sharonne Adams

*Business executive:
Western Cape*

Sharonne Adams is the business executive of the Western Cape BU and has been serving in that role since 2014. Sharonne hails from the Eastern Cape, completed her schooling at John Bissiker Senior Secondary and later completed her Bachelor of Commerce (Accounting) Degree at the University of the Western Cape. After completing her Certificate in the Theory of Accounting (Honours), she completed her articles at Ernst and Young and qualified as a chartered accountant in 2004.

Sharonne's journey in the AGSA began in 2002 when she joined the organisation as an audit manager. She later moved on to the City of Cape Town as director of audit governance, investigation and support. Her love and passion for the public sector drew her back to the AGSA in 2007 when she was appointed as a senior manager.

Sharonne is leading a vibrant BU that serves national government entities, provincial government departments and municipalities. She has a transformational leadership style that helps her 230 staff members to deal with complex organisational and governmental auditing problems.

Over and above her normal duties she has established a leadership academy within the AGSA that serves as a leadership incubator to train new talent within the sector. She is an advocate for women's leadership and believes that quality women leadership can provide

new systemic and innovative solutions for the challenges that the 4th industrial revolution brings. "I believe that leadership ability is always the lid on personal and organisational effectiveness. If a person's leadership is strong, it enhances and complements the organisation's calibre and effectiveness."

The day-to-day operations of the BU leads her into the sphere of recruitment, contract work, financial management, staffing allocations and the critical area of the drive, resilience and motivation of all staff. Over and above strategic and technical leadership, Sharonne deems it important to continually equip and empower the leadership team that surrounds her.

However, a large part of her function is the management of client relationships and stakeholder engagements. The BU is continually requested by auditees and stakeholders to attend engagements, which Sharonne gladly accedes to in order to drive the key messages of accountability to all levels of leadership in the province. These engagements continue to play a great role in the current governance structures and audit outcomes in the province. In recent times, her focus has been the roll-out and understanding of the PAA amendments to all clients. Stakeholder relationships have many challenges and in recent times she has had to deal with pushbacks and intimidation. Her secret, which has resulted in the resolution of many issues, is a face-to-face and professional approach.

Sharonne was recently appointed as the deputy chair of the business executive forum and subsequently appointed as the acting chair of the forum. She regards the forum as an opportunity to engage with her peers. This is an opportunity which she believes has provided her with greater understanding of and insight into the inner workings of BUs. She has also been able to interact with many staff members of the AGSA and has had opportunities to discuss in detail strategic issues impacting staff and clients alike.

Sharonne admires the resilience, perseverance and dedication of her team, which she says motivates her on a daily basis to be the best leader she can possibly be and drives her to develop continually. She attributes her success to the support of her husband Quinton and two daughters Amy and Cyndi.

LEARNING THROUGH SHARED EXPERIENCES



Sangeeta Kallen

Deputy business executive:
National B

Sangeeta completed her articles with the AGSA in the Gauteng and National B BUs between 2003 and 2005. After qualifying in 2006 as chartered accountant she moved up the ranks to manager and was the first product champion for National B. She then moved to the Gauteng BU as a senior manager after which she joined a private audit firm in 2010.

In 2018 Sangeeta rejoined the AGSA as deputy business executive in National E. She is currently the deputy business executive in National B. Her team is tasked with carrying out the audits of the departments of Transport, Finance, and International Relations and Cooperation as well as Statistics South Africa, among others. Her role as deputy business executive includes assisting her teams to come up with a focused and tailored approach for auditees.

Sangeeta believes that innovation in audits and collaboration as a team are critical success factors. Having a team that is responsive to the environment and its stakeholders makes the messaging more relevant and in that way auditees feel the impact.

Her private sector experience has assisted her to co-create a strategy to enhance the skills and service offering of the AGSA to auditees that are in the banking and financial services sector.

The strategy is in its first year and has already made an impact on auditees in the last Public Finance Management Act cycle, receiving positive feedback from the stakeholders. The strategy still has a two-year journey left and she is excited about the future.

Sangeeta's favourite quote is by Maya Angelou, "Success is liking yourself, liking what you do, and liking how you do it". She believes in using lessons learnt to change the way she does things. She believes in sharing her experiences and how she has adapted and continued persevering in work and life, as well as learning from her team's experiences and encouraging everyone to draw their motivation from such life lessons.

"Having a team that is responsive to the environment and its stakeholders makes the messaging more relevant and in that way auditees feel the impact."



CHAMPIONING THE GROWTH OF THE AGSA'S TALENT PIPELINE



Madidimalo Singo

Senior manager:
National B

Madidimalo Singo, senior manager in the National B BU, is a qualified and registered chartered accountant with 12 years' experience. She joined the organisation in August 2016 from KPMG, where she acted extensively as an engagement manager on many audits across various fields such as manufacturing, tertiary education, information technology, training and the public sector.

As an engagement manager in the AGSA, Madidimalo ensures that our audit approach is risk based, we continue auditing what matters and our reports on the outcomes of the audits enable oversight, accountability and governance in the public sector.

Madidimalo joined the organisation during a critical time in the profession: in 2018 she was responsible for the take-over by the AGSA of the audit of the Development Bank of Southern Africa from Nkonki Inc. Later that year, she started to lead the newly established centre of excellence in the banking and financial services sector in National B, which houses auditees such as the Development Bank of Southern Africa, Land and Agricultural Development Bank of South Africa and Public Investment Corporation.

"This project is exciting for me as it will enhance how our auditees experience our service offering. It creates a compelling service proposition for the AGSA as an employer of

choice, contributes to the transformation of the sector and allows for the AGSA to make meaningful contributions to the developments in the sector."

"The main idea behind the creation of the centre was the grouping of auditees in the banking and financial services sector into one business centre, which consists of teams with specialised knowledge of auditees that operate in this sector. The centre developed a strategy of which the main objective is to build a dedicated team of banking and financial services sector specialists that are able to deliver a value proposition tailored to auditees operating in the banking and financial services sector. The strategy gives a clear vision over a period of three years of how as an organisation we intend to create specialists that have a deep understanding of the banking and financial services sector; create sustainable pipelines; improve our research and development capacity to support the teams in this sector; and ultimately develop an information-sharing mechanism for the AGSA as whole."

"The success of the centre is highly dependent on the collaboration of our support BUs and other strategic partners who are currently assisting in the skills transfer to the audit teams during the implementation phase of the strategy."

"The centre of excellence developed a strategy of which the main objective is to build a dedicated team of banking and financial services sector specialists."

"As a female leader in the auditing sphere I am blessed to work with a team of highly competent, talented and hard-working individuals. What keeps us motivated is our shared vision of creating specialists in the banking and financial services sector."

QUALITY AUDITING TAKES LEHLOHONOLO UP THE CAREER LADDER



Lehlohonolo Rapodile

Senior manager:
Northern Cape

Lehlohonolo Rapodile first joined the AGSA in 2012 as a trainee auditor in the Northern Cape BU. Her training and experience enabled her to progress through different levels in the organisation to her current position as senior manager – a role she has held since 2016.

Lehlohonolo is tasked with ensuring that audits assigned to her (provincial Department of Health, John Taolo Gaetsewe District Municipality, Kareeberg Local Municipality, !Kheis Local Municipality and Kgatelopele Local Municipality, among others) adhere to the organisation's quality standards and that superior service is offered to stakeholders.

Her role allowed her to form part of the initial team that worked on the audit of the South African Post Office when the AGSA took it over in 2015. The team comprised individuals from different BUs in the organisation and gave Lehlohonolo an opportunity to gain experience of a section 4(3) audit.

She has also formed part of the PAA implementation team. "This was a rigorous experience where we were trained on the amendments and had to implement them." She regards the material irregularity process as a remarkable learning curve where she found an appreciation for the integration of legal and audit processes.

Lehlohonolo empowers her team members to be leaders in each of their roles and to learn from one another. She believes in being close to them to allow her to be accessible at all times.

Lehlohonolo is driven by the AGSA's mandate and believes that performing audits of high quality ensures that the organisation's messages are reliable and trusted, thereby building public confidence.

She stays motivated by reading books that build her knowledge base. Her most recent read was *Life Lessons from the Monk who Sold his Ferrari* by Robin Sharma. Her favourite quote from that book is, "Push yourself to do more and to experience more. Harness your energy to start expanding your dreams. Yes, expand your dreams. Don't accept a life of mediocrity when you hold such infinite potential within the fortress of your mind. Dare to tap into your greatness."

"This (PAA implementation) was a very rigorous experience where we were trained on the amendments and had to implement them."

AGSA VALUES

"We work effectively in teams."





AUDITOR-GENERAL
SOUTH AFRICA

AS THE SUPREME AUDIT INSTITUTION OF SOUTH AFRICA, WE ARE **COMMITTED TO PROFESSIONALISM**



3400+
EMPLOYEES



600+
Chartered
accountants
(SA)



400+
Registered
government
auditors



40+
Chartered certified
accountants



80+
Certified information
system auditors



40+
Masters



4 PhDs

*We continuously invest in our
people through study support
and internal training &
development programmes*



Mlungisi Mabaso
Chief people officer (CPO)

Mlungisi (Mlu) Mabaso leads the people portfolio, which comprises the People and Organisational Effectiveness (POE) BU responsible for organisational development, leadership development, learnership management, professional development, and performance and reward; as well as the Business Support and Operations (BSO) BU that deals with business partnering, employee relations, employment equity, employee wellness, and human resource information systems.

“Our people vision is to position the AGSA as the employer of choice, ensuring that we attract, nurture and retain enthusiastic and engaged staff, with the right skills, in the right roles, to enable the AGSA to continue to fulfil its constitutional mandate,” affirms Mlu. The goal of becoming the employer of choice is aspirational and motivating. It requires a multi-year commitment to continuous improvement and organisational transformation.

The people portfolio has developed a people strategy, to drive mainly three people strategic imperatives, in support of the AGSA's people vision:

- Create an enabling culture and leadership to drive organisational strategy objectives
- Attract, nurture and retain great talent
- Enable operational efficiency and effectiveness to enhance management and staff experience

The portfolio's operating model focuses on centres of expertise/excellence led by the POE BU and a business partnering ethos championed by the BSO BU. “This model is our blueprint for bringing the people portfolio closer to the business, driving greater levels of innovation and expertise, and moving us from a mere function of ‘service delivery’ to a driver of strategic talent and business outcomes,” enthuses Mlu.

People are at the heart of the work carried out by the AGSA. Driving its ability to attract and retain experienced, talented and committed professionals, are the AGSA's strong values, clear and energising mission, deep sense of purpose, embracing of diversity and inclusion, and strong sense of community.

“The AGSA has made major strides in professionalising and transforming the accounting and auditing profession.”



Business Support and Operations
Susan van Dyk, Vatiswa Nthoesane,
Sandra Pillay, Maureen Malatjie



People and Organisational Effectiveness
Monica Gwala, Kim Xhalesa, Mumsy Modiga,
Tsholofelo Shai, Nyarai Muzarewetu



Wendy Mahuma

Business executive: People and Organisational Effectiveness

Wendy Mahuma first joined the AG's office as an auditor in 1990 in the then Bophuthatswana region. It was in 1996 when the office was preparing for amalgamation that her human resource passion developed. She was afforded an opportunity to undergo training in course design and development as well as facilitating, which qualified her as a specialist in adult training. She was tasked with designing courses and facilitating training for English-speaking AGs and their employees, which required her to work with donors from Sweden and the Netherlands.

In 1997 she was one of the first African females to be promoted to manager in the AGSA. She formed part of the team that reached an agreement with the Denel bridging school that focused on science and engineering to make use of their facilities to develop a bridging school for accounting students. This provided scholars from disadvantaged backgrounds with a year to improve their matric marks for English, Mathematics and Accounting, with a lot of support, both financially and otherwise. She recalled how she would arrange vacation training and office tours during holidays for the scholars to experience the office. Those who did well were given an opportunity to study at the University of Pretoria, after which they could train in the AGSA to qualify as chartered accountants and registered government auditors. Some of them progressed to leadership positions both within and outside the AGSA.

Wendy was required in 2001 to resign from the AGSA to come on board as a consultant for a period of two years, focusing on developing an organisational strategy for the AGSA. This is where the first organisational strategy *Siyangoba* was introduced, as well as the use of the balanced scorecard in the AGSA. She rejoined the AGSA at the end of 2002 and was appointed as senior manager at the end of 2005. Wendy progressed through the levels into her role as business executive, to which she was appointed in 2010. In this role she has contributed to the organisation's transformation agenda, where the AGSA has moved from having one African senior manager in 2001 (Meisie Nkau) to what we see today. With the support of other leaders within the organisation, Wendy led high-impact organisational changes such as the establishment of the talent exco, the digitisation of performance management and the restructuring of the five-year fixed-term contract system for all senior managers and above, which had led to instability in the organisation due to the high turnover.

"The organisation has moved from the building phase into a stable phase where it can work on improving."

Wendy attributes her greatest motivation in her career to her faith and doing work that directly impacts people's lives. She has a passion for making an impact on people's lives – the reason why she left auditing. She sees the organisation as having moved from the building phase into a stable phase where it needs work on improving and "stepping up their game" to support the PAA amendments and other current and future organisational challenges and goals brought about by the environmental changes.



Maureen Malatjie

*Acting business executive:
Business Support and Operations*

At the time of writing, Maureen had been in the role of acting business executive: Business Support and Operations for a mere four weeks and was still finding her feet. Judging from her 10-year track record in the organisation, she has certainly made some major strides in her career. "The diversity of the work and the different roles and challenges are some of the things that keep me here," says Maureen, a resident industrial psychologist. "Over the years, I have had the privilege of contributing to many interesting and strategic initiatives."

"I consider my role as an executive in the people portfolio to be one of the most influential roles in the organisation; one that enables me to influence the strategic direction of the organisation through the people agenda. I am a strong believer in the notion that leadership is a phenomenal gift, which if nurtured, can have a significant impact on people and organisations."

Maureen has been extensively involved in implementing one of the key people strategic objectives, namely "Creating an enabling culture and leadership to drive strategy execution". Some of the key organisational initiatives which she has championed include positioning the role of the talent exco to focus on people investments that have the greatest organisational impact. Through the work of this structure and the investment in the leadership assessment development centre, the organisation has developed a sustainable talent pipeline.

"I am pleased to see that the insights obtained from this centre were fundamental in positioning the recently launched organisational flagship leadership programmes: the executive coaching offered through Henley Business School as well as the executive development programme that the University of Cape Town Business School has customised for our organisation."

As a member of the remuneration committee, Maureen's role enables her to take the lead in policy development and influence strategic decisions that have shaped the organisation's employee value proposition.

"One of the key highlights of my career was when I was nominated by the AG's office to represent the organisation on an initiative titled 'Professional Education for SAI Auditors – Syllabus and Evaluation Framework Development'. This assignment was held in Brazil in August 2018. This was a contribution to one of the key objectives of Intosai's Capacity Building Committee to strengthen Intosai professional development."

"Among others, my active participation and contribution resulted in my being nominated to be one of the SAI young leader mentors and coaches. The mentorship focus area allocated to me was 'SAI performance and capacity (including professional development)'."

Her roles, past and current, call for constant interaction with people and she is keenly aware of how important it is for her to "exude positive energy" towards others. "To stay motivated, I draw my inner strength from my spirituality as a Christian," says Maureen. "It helps me to maintain a positive outlook on life."

Watching the transformation in the lives of the young offenders she counsels on Saturday mornings is also deeply satisfying. "These interactions have enriched my life in amazing ways and allowed me to view the world through a different lens."

With these positive experiences fuelling her, Maureen has ample energy to exude to her team. "I inspire my team by setting an example of excellence in everything I do, reminding them that they are capable of achieving anything they set their minds and heart to and most importantly, to remain authentic in the pursuit of their goals."

A LEADER WHO BELIEVES IN HER TEAM



Tsholofelo Shai

Senior manager: People and Organisational Effectiveness

When the clock is ticking relentlessly, it is no mean feat to ensure that more than 2 000 auditors in nine provinces receive training in a new audit methodology. To tell the truth, there were moments when Tsholofelo Shai, senior manager: People and Organisational Effectiveness, was concerned that it might not be achievable.

"This project was a necessary and bold step for the organisation. I remember how we were not sure if we would be able to rise to the task and contribute positively," says Tsholofelo. "Fast forward to February 2017, we had achieved the given task and set a new standard for technical training at the AGSA."

That success was a definite highlight of her career but exciting new challenges have since emerged. "In recent months, with the amendments to the PAA, the technical training team has been presented with yet another opportunity. This is still a work in progress, but as a team we are committed and dedicated to being a critical part of what will be a lasting legacy."

She and her team are responsible for professional development within the AGSA, which entails looking after the technical training of its employees. "This means understanding the technical competencies needed for the different roles and ensuring that there are initiatives available to employees to attain these competencies so that they are able to perform

as required in their different roles," Tsholofelo says. "This is not an easy task in an ever-evolving organisation but also provides multiple opportunities for personal growth while developing others."

One of the qualities that makes Tsholofelo so effective in the technical training field is that she has hands-on experience of both auditing and people development.

"I joined the AGSA in 2011 as an audit manager," she says. "Then, in 2013, I was involved in the Foundations training programme for first-year trainees. After this opportunity, I knew that I had a passion for people development. I felt privileged to be part of an organisation that believes in developing talent and 'growing its own timber'."

An important quality for a leader is to believe in the people you lead. "It is also important for you to create an environment where the team believes it is all possible and that they have your support at all times – no matter the circumstances," she says.

"I also make sure that we are always aligned to the end goal as a team and that there is a common understanding of what we are trying to achieve when embarking on a project. This encourages group cohesion and collaboration." Seeing the bigger picture of her team's contribution is highly satisfying, Tsholofelo says. "What keeps me motivated is the opportunities that my current role presents to me and the team I lead to contribute to the organisational strategies of an audit institution that enhances public sector accountability."

"It is also important for you to create an environment where the team believes it is all possible and that they have your support at all times – no matter the circumstances."



Mandla Radebe

Business executive:
Communication

As a chapter 9 institution tasked with strengthening democracy under the Constitution, the AGSA considers transformation as fundamental to the execution of its mandate. In our quest to audit to build public confidence, our auditors must reflect the demographics of the country. Building and sustaining credible, empowered female leadership at all levels of the AGSA is critical to this objective.

Over the past 25 years, through numerous initiatives such as the trainee auditor scheme, which emphasises driving gender equality, the AGSA has demonstrated leadership in gender transformation. We are one of the few organisations in South Africa with an equal gender distribution at exco level, and with females in 50% or more of most leadership levels. The exception is at senior manager level, with female representation at 45%. In general, women form over 50% of the AGSA's 3 500-strong professional workforce.

These impressive figures are not fortuitous; rather, they are evidence of our leadership's deliberate planning and vision. Our leadership not only developed strategies on transformation, but also ensured that they were quietly and adequately implemented. According to ancient

Chinese philosopher Lao-Tzu, the hallmarks of effective leaders are those who we barely notice are around and, when their aim is achieved, we turn and say, *"We did it ourselves."*

"We are one of the few organisations in South Africa with an equal gender distribution at exco level, and with females in 50% or more of most leadership levels."

Having come so far, we cannot relax and assume that our vision for gender transformation has been fulfilled. This journey remains critical to our continuous investment in the pipeline of aspiring leaders at the different leadership levels, and to our current focus of recruiting and developing women leaders.

We have demonstrated the feasibility of gender equality in our lifetime as a lived reality, which all South African organisations, public and private, can emulate. Until gender parity comes naturally, however, it is important to continue moving steadily forward to drive gender equity and empowerment. The AGSA has established its reliability as an ally in this journey.

NOTES

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



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