



AUDITOR - GENERAL
SOUTH AFRICA

JOURNEY TO INDEPENDENCE

AUDITOR-GENERAL OF SOUTH AFRICA



INDEPENDENCE IS A HUGE
RESPONSIBILITY AND A PRIVILEGE.
TO EARN THAT PRIVILEGE,
**SAIs MUST EXCEL IN THEIR
OWN ACCOUNTABILITY AND
TRANSPARENCY**

TSAKANI MALULEKE
AUDITOR-GENERAL

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FOREWORD BY AUDITOR-GENERAL TSAKANI MALULEKE

In defining the world we want, we are guided by universal principles for sustainable economic development, inclusivity of all the layers of society, protection of human rights, and protection of the environment.

These principles are the basis for many international frameworks and agreements and drive collaboration among countries, organisations and individuals across the globe. One such agreement is Agenda 2063, the strategic framework for the African continent's socio-economic transformation.

The foundation of this global ambition at a country level is the strength of governance, accountability and transparency – a challenge for both the public and private sectors.

In the public sector, these principles should drive all roleplayers in a modern public finance management system to work in harmony – from the executive and accounting authorities, treasuries and standard setters, to public servants and citizens.

Among these roleplayers, supreme audit institutions (SAIs) or national audit offices are essential to providing objective assurance to governments and citizens that all elements of the public finance management system are functioning in an efficient, accountable, effective and transparent manner. However, without independence, a SAI's objectivity can be questioned.

A SAI's independence is therefore paramount to the credibility of their work. Independence enables SAIs to operate without fear, favour or prejudice so that they can maximise their relevance, professional advice and support to the governments and citizens they serve.

Independence is a huge responsibility and a privilege. To earn that privilege, SAIs must excel in their own accountability and transparency. By publicly sharing organisational strategies and performance criteria, and subjecting their performance outcomes to external scrutiny by Parliament, SAIs demonstrate that they understand the importance of being accountable and transparent.

The principle of SAI independence is so vital that it has been confirmed at the level of the United Nations in Resolutions A/66/209 and A/69/228 and various declarations, standards and pronouncements of the International Organisation of Supreme Audit Institutions (Intosai).

SAIs that are not independent present manifold reasons ranging from outdated audit legislation, new audit

legislation not being signed into law, and limited awareness of the value of SAI independence among public service commissions or similar government structures. At times the position of the head of SAI stays vacant for several years, or the head of SAI can be appointed despite not meeting the legislative criteria for appointment.

Another practice is establishing boards to provide oversight and guidance to SAIs. Although oversight is a democratic principle, such boards carry the risk of interfering with the autonomy of the SAI rather than strengthening governance, by either overstepping good oversight practices or not being sufficiently independent (i.e. not a parliamentary oversight mechanism composed of all parties represented in Parliament).

Despite the challenges, the valuable and relevant work done by African SAIs to strengthen accountability, transparency, oversight and public finance management, is evident.

Initiatives have begun to strengthen SAI independence, e.g. under the auspices of the SADC Parliamentary Forum, a model law on public finance management is being developed to set a solid baseline for future work regarding SAI independence.

In another, more recent development, the Afrosai-E governing board adopted a model audit act for SAIs in the region. The model audit law serves as a point of reference that SAIs can measure their independence against or use as a basis for enhancing their legislation in pursuit of independence.

SAI South Africa is privileged to have achieved complete independence, as recognised in 2021 by the World Bank in its independence ranking of SAIs.

We hope to see a notable shift to improved independence ratings among African SAIs as a testimony to the hard work of the individual SAIs and much needed support from their respective governments and other structures that understand the value of SAI independence.

In this short publication, we take the opportunity to discuss our own journey to independence and hope to trigger ideas that can benefit all African SAIs on this important matter.

Tsakani Maluleke

Auditor-General



ABOUT THE SOUTH AFRICAN NATIONAL AUDIT OFFICE

The Auditor-General of South Africa (AGSA) is South Africa's supreme audit institution, with a mandate stemming from chapter 9 of the Constitution of the Republic of South Africa, 1996. This makes us one of six state institutions that support constitutional democracy.

The Constitution entrenches the AGSA's independence, subject only to the Constitution and the law. In turn, the Constitution requires us to be impartial, and to exercise our powers and perform our functions without fear, favour or prejudice.



MISSION

The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability, and governance in the public sector through auditing, thereby building public confidence.



VISION

To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability.

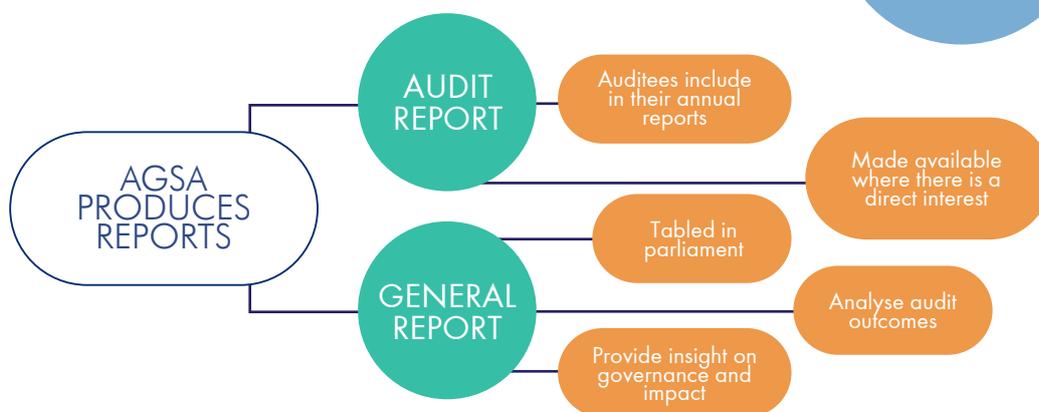
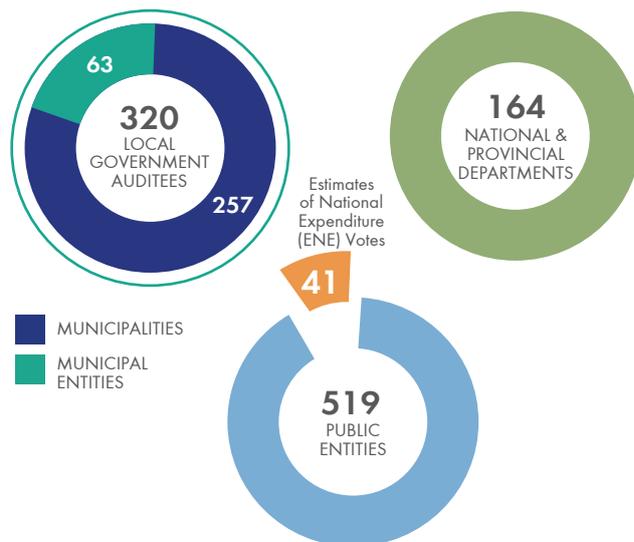


VALUES

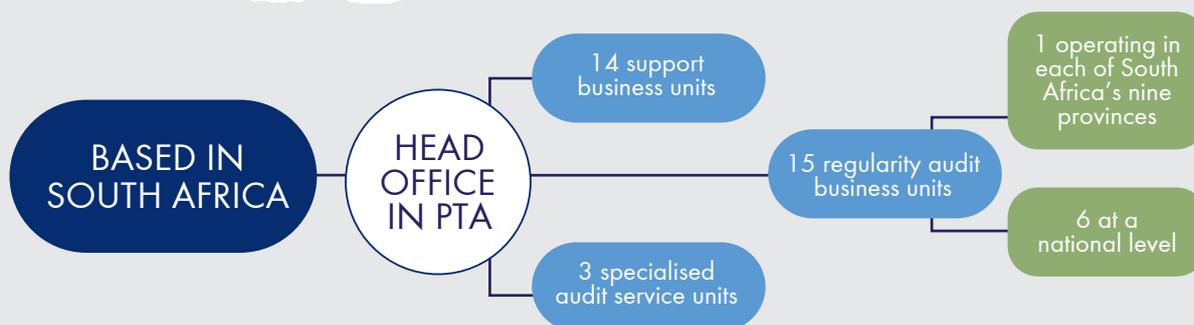
Our values underpin our culture, built on the principles of mutual respect, trust, courage and ethical behaviour.

The scale and complexity of our work is significant. We not only audit and report on the financial management in the public sector, we also have to do so in a manner that will enable the legislature to call the executive to account for how they dealt with the administration of public funds.

We issue audit reports that provide them with the outcomes of our audits and emphasise material irregularities where we find them.



We account to the National Assembly by tabling our annual report, financial statements and the audit report on these financial statements in Parliament. This requirement is governed by section 10 of the Public Audit Act.

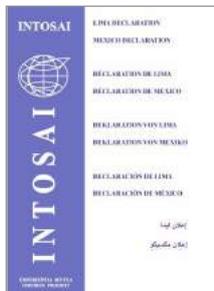


Our offices in each of the nine provinces of South Africa ensure that we are accessible to our clients and deliver our services in the most cost-effective manner.

To execute our mandate, we employ several audit and support services professionals. We have access to adequate audit software, tools and technology.

3 688 PEOPLE	R2 069 MILLION	R4 583 MILLION
Including trainee auditors and those on short-term contracts	Total assets	Actual revenue from 1003 regularity audits, 2 discretionary audits

JOURNEY TO INDEPENDENCE



1 THE JOURNEY, DRIVEN BY THE AUDITORS-GENERAL

While there is a wide-spread understanding that best practice requires that all national audit offices are truly independent to be effective in safeguarding public resources, the reality is different. The struggle for independence is perpetual and demands continuous effort to demonstrate that SAIs deserve their independence. In our case, this effort is led from the front. Our auditors-general have been instrumental in driving each incremental improvement in the standing of the office and preserving its independence.

1911

LEGAL INDEPENDENCE OF SAI SA 2

The legal history of the South African national audit office started 113 years ago with the establishment of the institution in **1911**. The journey has been long and checkered.

The Audit and Exchequer Act, 1911 laid down the regulations and processes to guide auditors of accounts in the four provinces: Cape of Good Hope, Natal, Transvaal and the Orange Free State. The controller and auditor-general reported to the Ministry of Finance, which was called the Treasury.

Even being part of government and responsible to the relevant executive, the earliest audit office adopted a system of values (integrity,

independence and impartiality) that was intended to improve accountability for the public money spent. These values were fiercely supported.

While independence was always spoken of, the concept began gaining traction only in the 1970s. The watershed Lima Declaration of Guidelines on Auditing Precepts adopted at the **1977** IXth Incosai in Lima, Peru, called for government auditors' independence to be rooted in legislation.

The inference was that for such independence to be meaningful, democracy and rule of law must prevail. The AGSA, boosted by this global call, adopted the concepts of independence, impartiality and accountability as cornerstones.



1977

1985 1986

1989



A year after his appointment in **1985**, auditor-general Dr Joop de Looer set the wheels of independence and the AGSA's business model as we know it in motion.

His **1986** report to the Standing Committee on Public Accounts (Scopa) prompted an investigation into whether existing structures sufficiently supported the AGSA's ability to function independently.

This prompted the serious modernisation of the SAI SA legislation when Scopa recommended that the question of provisioning of funds and the staff establishment of the institution be

considered in light of the independence of the Office of the Auditor-General.

The investigation's 24 recommendations paved the way for the Auditor-General Act of **1989**. The Act separated the auditor-general and staff from the public service and allowed the AGSA to operate under a separate act.

But the executive still held the final say on critical administrative and financial matters. One could rightfully say that the AGSA was semi-autonomous.

3

FINANCIAL INDEPENDENCE

1990



It was under auditor-general Henri Kluever in the 1990s that the independence we see today began to take shape.

Auditor-general Kluever recognised that to run a truly professional and independent organisation, the office needed to have control over its own finances. Instead of being advanced monies through treasury for audits, the office of the auditor-general under Kluever established a trading account,

developed a billing formula and began to account and bill for audits, and be held accountable for the monies received. The Auditor-General Act 1989 required the institution to prepare its own budget.

This requirement gave rise to the need for strategic planning and subsequent reporting. The trading account, budget preparation and strategic planning laid the foundation for the funding model that the AGSA applies today.

ADMINISTRATIVE INDEPENDENCE

4

1992

Despite the financial steps towards full independence, the Public Service Commission (PSC) still had the final say over the AGSA's requests for human resources. The aspiration of becoming a professional institution was hampered by the PSC's training, which had very little to no emphasis on the needs of the auditor-general.

This left the AGSA with no choice but to develop and implement its own audit training programmes. It was this step towards professionalisation that paved the way for the much later inclusion of the right of the auditor-general to determine the qualifications of their staff. The 1992 Auditor-General Amendment Act removed the executive's right to rule on the AGSA's access to resources and fully asserted the office's financial independence.

The office began its journey as a fully-fledged independent corporate entity with its own strategic plan, budgets and established reporting mechanisms. It set up its own organisational structures and moved its employees out of the government's public sector pool, structures and even pay scales and benefits, into its own corporate systems. The 1992 Audit Arrangements Act provided the necessary checks and balances by establishing the parliamentary Audit Commission and a Staff Management Board to monitor the finances and operations of the AGSA. The enactment of the Auditor-General Amendment Act, 1992, together with the promulgation of the Audit Arrangements Act, 1992 on 1 April 1993, positioned the AGSA as one of only a few supreme audit institutions in the world at that time with legal, financial and administrative independence entrenched in law.

1993

5 THE FINAL ACT - THE 1996 CONSTITUTION

1994

1996

The 1990s was a significant period in the overall history of South Africa. In 1994, the country removed the long-standing apartheid regime and entered its fully democratic stage.

Henri Kluever, as auditor-general at the time, became an instrumental part of the design of the new democratic state and negotiated the inclusion of the AGSA in the draft Constitution of 1992.

The Constitution's adoption in 1996 cemented the AGSA's mandate and independence.

Given the rights and status of a chapter 9 institution in the South African Constitution, the office gained new stature, not just as an independent office, but as an institution with a constitutional mandate, protected by the Constitution, and entrusted to uphold the democratic pillars and values that shaped the new South Africa.



2019

6 THE PUBLIC AUDIT ACT, 2004

6

2004



Nearly a decade later, a modernised public sector environment and the resulting demands on the public sector external audit function, along with modern concepts such as corporate governance, emerged together with a need to capture those concepts in law.

The Public Audit Act 25 of 2004 (PAA) strengthened the AGSA's independence and provided for a broader audit mandate. Sound governance principles were included as well as the necessary

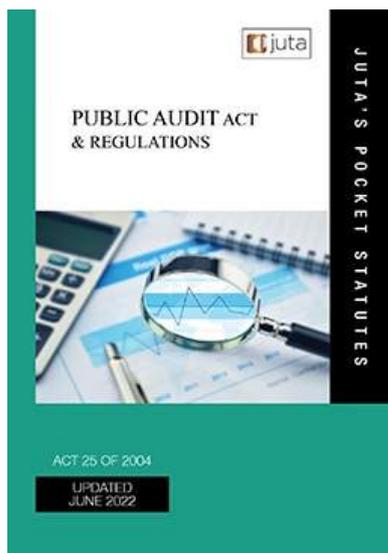
governance structures to enable transparency and accountability.

In 2019, Parliament amended the PAA for the first time since its promulgation in 2004, not only to provide for the much-deliberated enforcement powers in response to material irregularities (MIs), but also to tweak certain sections of the Act to pursue stronger financial independence and administrative autonomy.

The image features a magnifying glass resting on a document, with a red overlay and decorative white lines. The text "SAI SA INDEPENDENCE IN PRACTICE" is centered in white, bold, uppercase letters. The background is a blurred document with a red overlay and a white dotted line that forms a shape around the text.

SAI SA INDEPENDENCE IN PRACTICE

LEGAL FRAMEWORK



Establishing a supreme audit institution in a country's constitution, together with the protection clauses listed, is the best start to the journey towards full independence. Independence can also be achieved (at least to some extent), and certainly strengthened through the promulgation of a national statute.

The PAA elaborates on the auditing and reporting mandate of the AGSA and echoes the Constitution on its independence, while section 3(c) repeats the call for an auditor-general to exercise her mandate without fear, favour or prejudice.

The Constitution, read with the various enabling provisions in the PAA, provides the maximum legal independence that a supreme audit institution can enjoy.

Head of the institution

The Constitution contains provisions that protect the AGSA against interference and undue influence. While the president appoints an auditor-general, it is on the recommendation of the National Assembly.

The National Assembly receives nominations from an ad hoc committee proportionally composed of members of all parties represented in the National Assembly.

The National Assembly's recommendation to the president must receive the support of at least 60% of the members of the Assembly [section 193(4) and (5)].

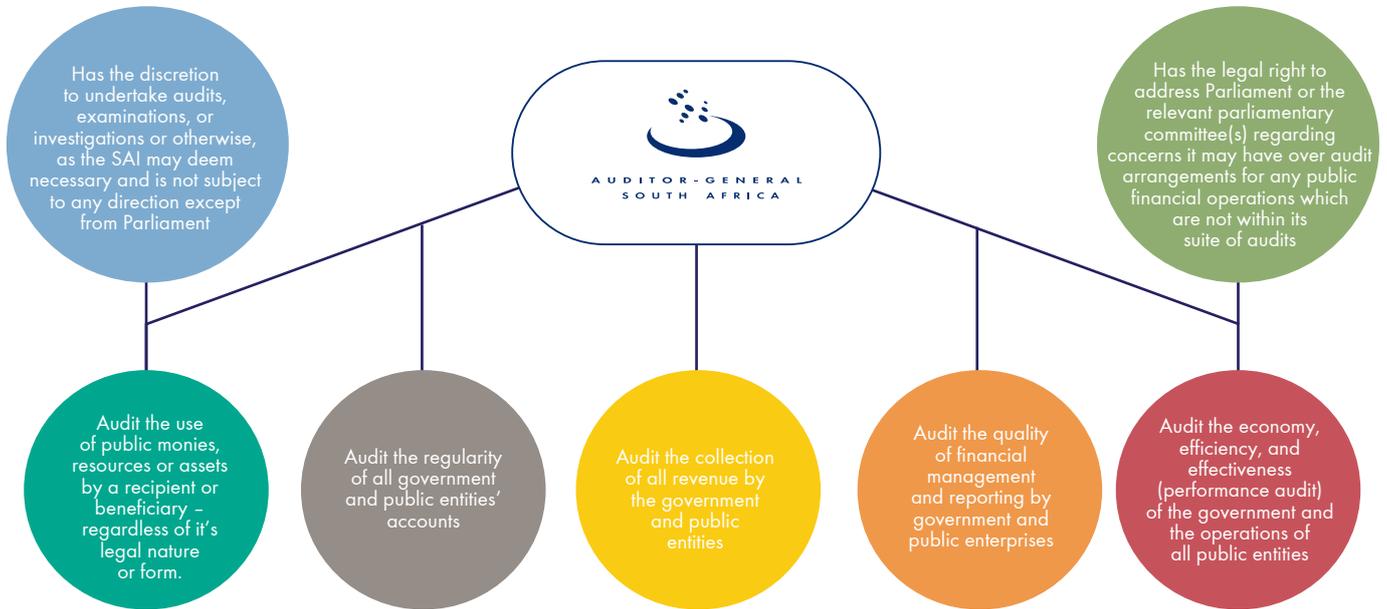
The Constitution contains similarly strict provisions for removing an auditor-general from office, which can only be done on the grounds of misconduct, incapacity or incompetence.

In this case, the National Assembly would have to adopt a resolution calling for a serving auditor-general's removal with a supporting vote of at least two thirds of the members of the Assembly [section 194].

The president can then remove the sitting auditor-general. Noteworthy is that the PAA stipulates that the auditor-general's remuneration is not influenced by the executive.

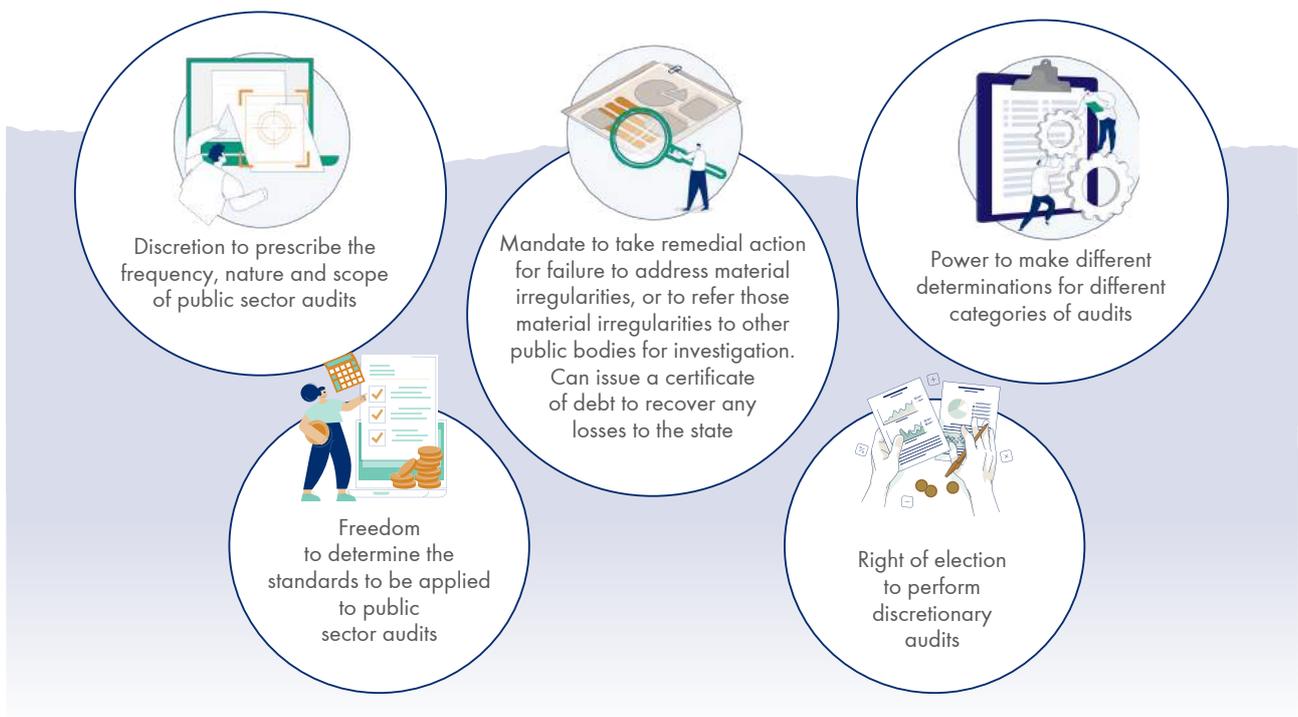
It is approved by the president after a recommendation from the Independent Commission for the Remuneration of Public Officer Bearers.

MANDATE AND FUNCTIONS



For a SAI to stay relevant and responsive to the daily needs of citizens, it requires an enabling legislative framework that speaks to the current environment.

The PAA equips the AGSA with powers that enable it to audit and report independently. These powers include:



Unrestricted access to information

Section 15 of the PAA provides the AGSA with unrestricted access to information that may help clarify the business, financial results, financial position or performance of an auditee.

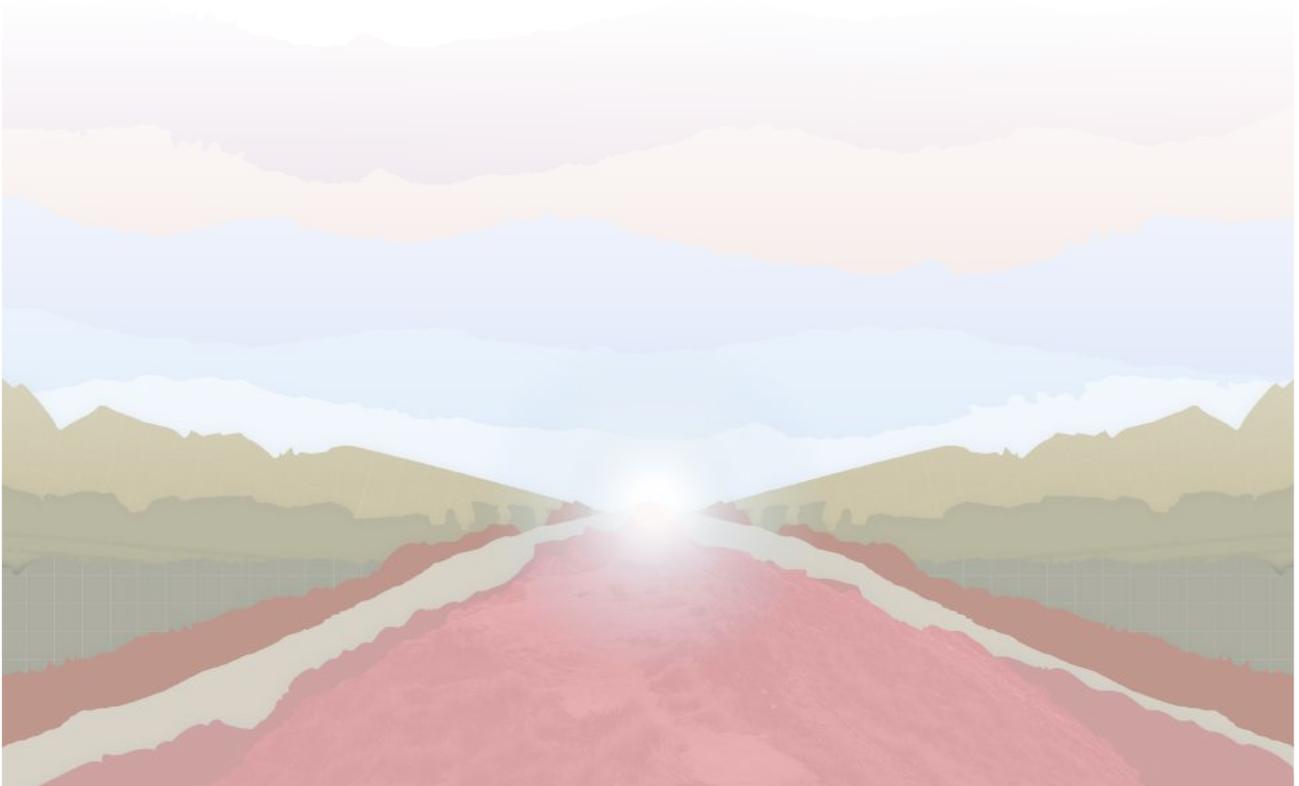
Section 16 of the PAA also authorises the AGSA to access any premises and interrogate any person for information required to perform an audit, investigation or special audit.

Where access is limited, the AGSA may report this to Parliament and take legal action. This is because the failure to provide access to information is an offence in terms of Section 51 (2)(b) of the PAA.

Enforcement powers

In 2019, when our auditees continued to disregard our audit recommendations, we amended the Public Audit Act, 2004.

The amended PAA extends the AGSA's mandate, allowing us to report on material irregularities (MIs) that we find during audits, and act if accounting officers and authorities do not deal with the MIs appropriately.





Refer material irregularities to relevant public bodies for further investigation



Take binding remedial action for failure to implement the AG's recommendations for material irregularities



Issue a certificate of debt for the failure to implement the remedial action if financial loss was involved

FINANCIAL AFFAIRS

The AGSA's financial model is an exceptionally strong feature of our institutional independence.

Self-funding model

Section 23(1) of the PAA gives the AGSA the freedom to determine its own funding model after consulting with the National Treasury and Scoag.

In practical terms, this means our funding is not subject to the control and decision-making of the executive and is not within the purview of the minister of Finance.

Budgeting process

Our annual strategic plan and budget directs our business affairs. The budget must include estimates of revenue and expenditure, projected revenue and expenditure for the two financial years following the year to which the budget relates, and the basis for the calculation of our audit fees.

A key feature of the budgeting process as outlined in section 38 of the PAA is that no one approves our strategic plan and budget.

There are, however, several checks and balances to ensure that we execute public power responsibly. At least six months before the start of a financial year, we submit the strategic plan and budget to the National Treasury for planning and preparation of the national budget.

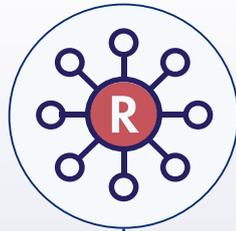
At the same time we submit the strategic plan and budget to Scoag. Scoag has two months to consider the strategic plan and budget and to make recommendations to the Speaker for tabling in the National Assembly and to the National Treasury.

Since 2009, we have applied a commercially sensible funding model that is based on the following pillars -



We are self-funded by the audit fees that we charge our auditees.

Fees based on hours worked by recoverable staff members on audits.



Tariffs are directly linked to remuneration of staff.

An increase in salaries requires an increase in audit fees (unless the AG determines otherwise).



The audit fees cover the organisation's expenses

The audit fees finance the fixed assets



The fees generate a surplus that ranges from 1% to 4%

Section 38(4) of the PAA allows us to retain surplus funds

Surplus funds are used for working capital and general reserve requirements

Consult with the National Treasury

Gain the approval of Scoag

The AGSA is funded almost entirely through fees earned for services rendered.

ADMINISTRATIVE AND OPERATIONAL AUTONOMY

According to the Lima declaration, the auditor-general should be at liberty to adopt systems and processes that support the execution of its mandate free from executive oversight or interference. A key indicator of the AGSA's administrative autonomy lies in the power to determine the minimum qualifications, experience and competence requirements for its staff [section 12(3)(a) of the PAA].

We issued a code of conduct for our staff, setting out the standards of professional conduct for the performance of audits and all other functions [section 12(3)(b)(i)]. These powers have served us extremely well in our professionalisation drive.

Our people

We invest a great deal of effort into acquiring and developing the type, quantity, quality and configuration of resources and organisational capabilities necessary to execute our mandate and to achieve our strategy. In an environment where audit professionals are scarce, our trainee auditor scheme allows us access to the required skills and capacity.

Our work over the years has paid off and we currently employ a sizeable cohort of audit professionals with CA(SA), RGA, Cisa and Acca qualifications. We continue to contract trainees on those schemes to ensure a pipeline of skills and capacity for the future.

Our remuneration model is not influenced by the executive, which allows us to attract and retain various specialists.

To ensure adequate performance by staff, we have implemented a formal performance management system. Individual performance agreements are concluded with all employees, with formal assessments taking place twice a year. Performance bonuses are linked to the individual's combined performance score.

Tools and technology

Given the modern world driven by data, information, analytics and insight, the effective and efficient exercise of an independent constitutional mandate requires access to adequate technology and appropriate tools and systems. Our institution depends on:

- PeopleSoft as our selected enterprise resource planning solution
- Modern, fit-for-purpose audit software and other digital solutions
- An appropriate disaster recovery plan.

As we move along the digital transformation road, our teams implement solutions as and when they become ready for implementation. We are enjoying the services of our in-house developed bots that allow us to execute certain functions hundreds of times faster than in the past.

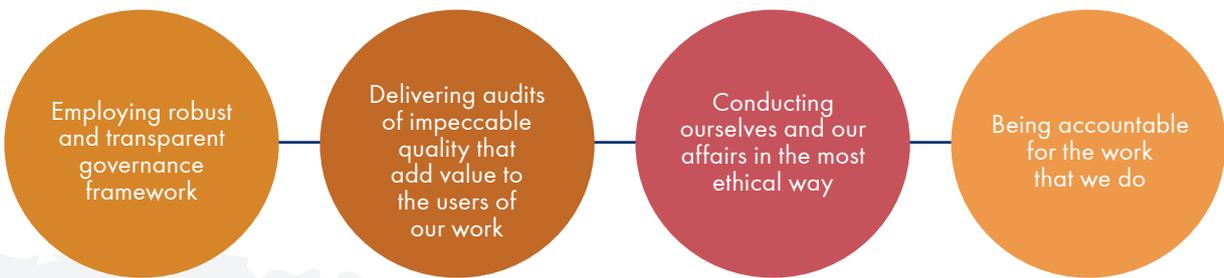
Technology is paramount to any institution that wants to improve or retain its administrative independence.



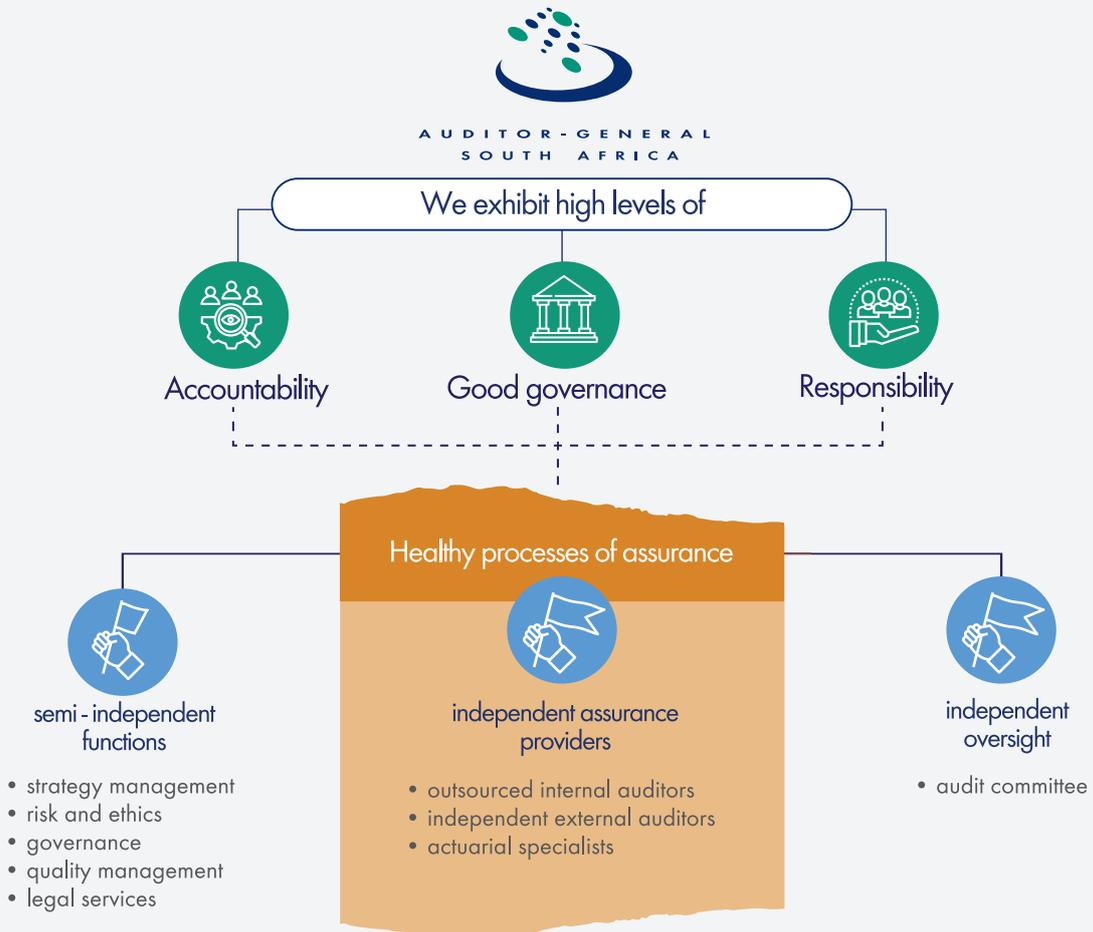
SUSTAINING HIGH LEVELS OF INDEPENDENCE

As the annual surveys conducted by Afrosai- demonstrate, the independence of SAIs rates among the top considerations to improve governance in the public sector and enable the wellbeing of people. Several SAIs have asked for the recipe that we followed in becoming fully independent. The successful journey towards independence can be attributed to many factors, but probably to most significant of them all was that various auditors-general and their teams demonstrated that they

deserved to be independent. Independence brings with it an enormous responsibility, and they proved that they could be trusted with it. Independence can also be lost far more quickly than it was granted. For this reason, any organ of state that aspires to become independent from government must aim to be exemplary even before independence is granted by law. We work hard to deserve our independence.



AGSA GOVERNANCE FRAMEWORK



Our relationship with Parliament is structured and twofold. Firstly, the auditor-general has a direct line of accountability to the National Assembly via the Standing Committee on the Auditor-General (Scoag).

Secondly, the results of our audit work are considered by the Scopa and the various portfolio committees. Scoag's key function is to protect and assist the AGSA by ensuring its independence, impartiality, dignity and effectiveness.

The PAA provides for the role of Scoag on three levels. As a parliamentary structure it has duties to perform, it must be consulted on certain issues, and it is entitled to receive information or reports.

Experience has taught us that a sound relationship with an independent institution's oversight mechanism in Parliament is invaluable.

So far, the support received from Scoag has been particularly strong in times of great need, for example, while amending the PAA, when we experienced an alarming spike in threats and intimidation, when litigation increased against the AGSA, and when we struggled to collect long outstanding audit fees. Scopa oversees the accounts of all government departments and public entities using the AGSA's audit reports to do so. Our relationship with Scopa remains at arm's length to ensure continued constitutional independence.

QUALITY AND CREDIBILITY OF AUDITS

In 2004, former auditor-general Terence Nombembe elevated quality management to one of the SAI's key strategic goals.

Our rigorous system of quality management and the quality of our audit work continues to be paramount as it ensures the credibility of our opinions and audit products and enhances our reputation.

The work that we produce attracts significant attention, from our auditees, oversight and from the public. We are mindful of the reality that our products and processes may be subject to increased scrutiny before the courts.

We therefore make quality audits our priority. Internally, we hold that impeccable audit quality is our 'licence to operate'.

We implement a series of measures to improve our compliance with audit quality standards and independently assess such compliance at both the individual and organisational level.

Our results against strict targets, well above industry level, are published every year. Currently, we are one of the very few SAIs that complied with the new ISQM standard at the time of its commencement.

ETHICS

A commitment to ethics remains at the centre of all we do. Our ethics, together with the adopted ethics codes, establish boundaries, guidelines and best practices of acceptable behaviour for our staff, collaborators and suppliers.

To ensure accountability for our ethical conduct, we provide employees, stakeholders and members of the public with a mechanism for reporting suspected unethical conduct using the complaints process envisaged in section 13(1)(c) of the PAA.

We have implemented a whistle-blowing mechanism, which is critical to detecting and appropriately addressing any signs of unethical conduct or complaints regarding the office, its operations and employees. In the occasional instances of unethical behaviour by our staff, we take immediate steps to address such behaviour.

We rely on independent experts to perform cyclical ethics maturity assessments. These assessments provide us with an autonomous view of whether our ethics management programme is adequate and the degree to which our processes are institutionalised.

Aside from our reports related to our audit work, reporting on our institutional performance helps demonstrate the transparency of our actions, our results, and the way we have preserved the institution. The PAA lists a number of reporting requirements but does not prescribe a specific format of reporting.

Understanding that SAI SA ultimately exists to create value, we have elected to use the Integrated Reporting Framework for our annual reports. Through the framework we report on the ability of our organisation to create and sustain value. Over the years, we have also applied the Global Reporting Initiative (GRI) framework as best practice for sustainability reporting.

In addition to our performance results, we disclose information on a variety of topics that allows our stakeholders to form a well-rounded view about our relevance, our behaviour as a responsible corporate citizen, our use of capitals, our governance, integrity and much more.



DEFENDING OUR LEGAL INDEPENDENCE

The Constitution safeguards the right of every citizen to defend his or her interests. In the context of the Bills of Rights, it means that each individual, body or institution has a fundamental right to approach the courts to protect rights and interests. This right equally applies to the audits we perform and the reports we issue. In a society that is prone to litigation, it is critical that disputes are resolved as soon as practically possible. We have implemented a rigorous audit dispute resolution mechanism, which ensures that auditor/client disputes are examined through various internal levels of escalation. However, when our

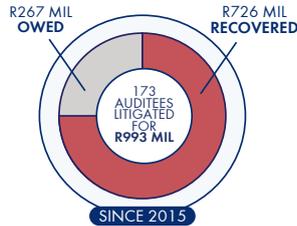
auditees or interested third parties opt to resolve their disputes on our audits before the courts, the AGSA’s legal team, with the assistance of various other internal and external roleplayers, defends our products. Litigation against an independent SAI may pose an independence threat, especially when such judicial proceedings involve attempts to restrain the AGSA from making our audit reports public. Delays in the publication of our audit results dilute accountability and blurs the transparency around the true state of public financial and performance management.

DEFENDING FINANCIAL INDEPENDENCE

An added layer of protection to our financial independence lies in section 23(2) of the PAA, which obligates the AGSA to take legal steps to recover audit fees that have not been paid, unless it is not practical to do so.



The AGSA is extra careful in exercising this power, given that most of our defaulting auditees are in the local government sphere and are responsible for delivering services to the people.



Irrespective of our cautious approach, we have since 2015 litigated against 173 auditees for R993 million. We were successful in recovering R726 million so far.



In addition to litigation, section 23 provides for other, less intrusive measures to protect our financial interests. For example, the National Treasury may direct that the audit fees recoverable from one auditee (not a national or provincial department) may be defrayed from a vote of an identified national or provincial budget. A typical example is the audit fees of hospital and agricultural boards that are now defrayed from the votes of the responsible departments for health and agriculture, respectively.



A measure that the AGSA is particularly grateful for, is section 23(6) of the PAA. If the audit fee of an auditee, other than a department, exceeds 1% of the total current and capital expenditure of the auditee for the relevant financial year, and the National Treasury is of the view that the auditee has financial difficulty paying such excess, the excess is defrayed as a direct charge against the National Revenue Fund.

This mechanism has served us well, although we are not guaranteed that the National Treasury will approve 100% of the excess fee for a particular financial year.

COLLABORATION TO MAKE A DIFFERENCE

The South African Constitution contains a provision that enjoins all organs of state to a common purpose – to ensure the wellbeing of the people of South Africa. This purpose has guided the heads of SAI SA and its teams over many years and continues to drive our relevance and responsiveness to the day-to-day experiences of the people of our country .

Over the years, we have established strategic partnerships in government. We forged relationships with the national and provincial treasuries, the Department of Cooperative Government and Traditional Affairs, the monitoring and evaluation unit in the Presidency, the broader executive, parliamentary committees such as Scopa and the Speaker’s Forum. We have also concluded multiple memoranda of understanding with fellow organs of state, including investigating and law enforcement agencies.

In recent years, we have come to realise that an independent national audit office must demonstrate its relevance and responsiveness by collaborating often and widely if it aspires to succeed in promoting accountability, transparency, integrity and performance as indispensable parts of a stable democracy.

Our latest offering is for our partners to join us in our #cultureshift2030 strategy, to shift the culture within the public sector from doing harm to doing good. There are many other ways in which a SAI can demonstrate relevance to the needs of citizens.

Ours is by auditing what really matters and by responding with real-time audits to crises such as covid-19 and natural disasters. We have also stretched our transparency beyond Parliament to share our work with multiple players in the accountability ecosystem (such as civil society organisations).

We strongly believe that public accountability and governance can only be accomplished by drawing from

the participants in the accountability ecosystem who truly understand the needs and living conditions of citizens, and by each player taking up their respective roles in achieving our constitutional purpose of ensuring the wellbeing of people. It is the focus on needs and benefits of citizens that make us worthy of independence.

Respect for the rule of law

Although SAI SA’s independence is safeguarded in the Constitution of the country, the head and institution are still subject to the rule of law.

We continuously and deliberately check our own conduct against the statutes of the country. In this way we make sure that the institution and its people sustain an impeccable reputation.

Advocacy

Advocacy is an indispensable ingredient of SAI SA’s journey to independence. Various heads influenced legislatures through lawful means to adopt measures in support of our independence.

The drafting and promulgation of the Public Audit Act in 2004, and the amendments to the Act in 2019, started as advocacy initiatives that eventually captured the imagination of Parliament. Ultimately, it was Parliament who took initiative to develop public auditing law in support of independence and for the benefit of the people. The SAI was merely an instrument of technical expertise in the process.



THE JOURNEY CONTINUES

Thank you for following our story. We trust that it has touched your hearts and influenced your minds. Having achieved the highest possible level of institutional independence, we believe that it is our moral duty to share our experience, our insights and our best practice with fellow organisations and like-minded individuals for the benefit of the people of Africa, a continent of great people and great possibilities.

Let us work together.



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