

# AUDIT PERSPECTIVES

INFLUENCING PUBLIC SECTOR AUDITING AND ACCOUNTABILITY AT HOME AND GLOBALLY



*Jan van Schalkwyk, the corporate executive whose portfolio includes managing the Auditor-General of South Africa's (AGSA's) international affairs, gives a glimpse of how the national audit office continues to carry the South African flag internationally.*

**A**s our country's supreme audit institution (SAI), the (AGSA) has, over 107 years, played an important role in enabling accountability and thus promoting sound national financial governance.

We do this through our audits that provide independent assurance to the various legislatures on whether entities that use public funds have managed their financial affairs in line with sound financial principles, have complied with the relevant legal framework and have provided credible information on the achievement of their financial and performance objectives.

In this way, the elected representatives of the South African people are able to hold the executive and accounting authorities, officials and public entities accountable.

Ultimately, our work empowers citizens 'to hold the custodians of public resources accountable', as outlined in the International Standards of Supreme Audit Institutions (ISSAI) 12, which encourages SAIs to demonstrate their value and benefit by making a difference to the lives of citizens in their respective jurisdictions.

## **Making a difference in the global community of supreme audit institutions**

Besides auditing all tiers of the South African government – local, provincial and national – our office, over time, has built a solid reputation internationally, for its high level of professionalism and for championing the cause of public accountability in Africa and globally.

To ensure the credibility of our audit processes, we have adopted internationally recognised auditing standards as the basis of our work. We have also, together with the International Organisation of Supreme Audit Institutions (Intosai), made a substantial investment in the development of guidance for public sector auditors across the world.

The AGSA has played a pivotal role in this 65-year-old international body of auditors-general (Intosai) as well as its affiliated continental chapter, the African Organisation of Supreme Audit Institutions (Afrosai). To help facilitate public accountability in the continent, our office served as president of the continental affiliate from 2008 until 2011. For over a decade now, our office has been hosting the secretariat of AFROSAI-E, a sub-grouping of English-speaking supreme audit

institutions in Africa. This Pretoria-based secretariat coordinates all the developmental initiatives of the Anglophone component of the continental body, the AFROSAI.

We also hosted the 20th International Congress of Supreme Audit Institutions in 2010, where we were handed the reins of the international body for three years, until 2013. For these years, former AG, Terence Nombembe became Intosai president – this marked a period of our earnest involvement and us pioneering developmental issues at these international and continental auditing bodies.

These efforts earned us the three-yearly Jörg Kandutsch Award for our achievements and contributions in the field of public sector auditing at home and internationally.

For 12 years, until 30 June 2012, we led, and were a member of, distinguished international teams – the United Nations Board of Auditors (UNBOA) and the Panel of External Auditors of the United Nations.

From 2013, our current AG, Mr Kimi Makwetu, has been chairing one of Intosai's critical committees which drives the body's global efforts on capacity-building. Its aim is to strengthen all the SAIs and their staff through mechanisms and tools such as professionalisation, peer reviews and cooperative audits.

## **Flying the national flag to help benefit citizens globally**

Our involvement in the international arena is a significant mark of achievement, not only for our office, but also for our country. It entrenches our profile and reputa-

tion among global stakeholders and our peers, thus putting South Africa on the map.

As an office, we find ourselves in a position where we are now a valuable member of this critical international grouping of auditors-general with country membership only second to the UN in size. And the most interesting part is that we are not just a member, but an integral part, as we also help influence the direction of this massive body as it strives to find ways to provide assurance in the most appropriate ways of how the world is

moving towards the successful achievement of the UN's sustainable development goals.

While we are buoyed by the positive feedback our organisation has received so far on its impactful participation in these global formations, the AGSA's ultimate goal is to create an environment where public sector auditors all over the world can do their work to the best benefit of the citizens they are supposed to serve without any fear, favour or prejudice.

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SOUTH AFRICA

*Auditing to build public confidence*



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