



AUDITOR - GENERAL  
SOUTH AFRICA

# MEDIA RELEASE

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## **Auditor-General of South Africa (AGSA) welcomes high court judgement dismissing Sakeliga's application seeking access to management reports**

**PRETORIA** – The Auditor-General Tsakani Maluleke has welcomed the Pretoria High Court's judgement dismissing the Sakeliga NPC's application seeking access to the management reports issued by her office.

In bringing this application, Sakeliga sought an order that would instruct the institution to release the management reports issued in respect of 154 municipalities across South Africa. The management reports are meant for executives and accounting officers of government and public institutions, to highlight risks identified during audit that require their attention.

This was an application in terms of the Promotion of Access to Information Act, 2000 (PAIA), and covers the financial years 2015 to 2021.

In its ruling on 30 June 2023, the court dismissed the application with each party ordered to pay its own legal costs.

The court judgement reads, in part: "...management reports prepared by the AG [auditor-general] are not reports within the meaning of section 188 of the Constitution and section 20 of the PAA [Public Audit Act]. It follows then that the AG was not under a Constitutional obligation to make the management reports public..."

Auditor-General Tsakani Maluleke has welcomed the ruling as an endorsement of her office's independence.

"As South Africa's supreme audit institution, we conduct our work in a manner that aims to benefit the people of South Africa at all times. This is what the Constitution and the PAA oblige us to do. We argued in court that that releasing the management reports would hamper our efforts to take forward some of the improvements in audit outcomes and the collaborative ways of working currently underway with our auditees," said Maluleke.

“The management reports contain confidential correspondence between the audit office and its auditees and, as per the practice, they are meant to draw to the attention of the management the key issues identified through the audit process that should be addressed. Therefore, we do not believe that it is in the public interest to release such reports before the management is given an opportunity to investigate and take appropriate action.

“Over the years, the national audit office has promoted transparency through the publication of its audit reports. These audit reports have been followed up by the publication of comprehensive general reports after completion of each audit cycle. In opposing the Sakeliga application, we had carefully considered the request against our institution’s constitutional mandate, the obligations the AGSA has towards its auditees and the public interest under which the application was lodged. We are very pleased that the high court – by dismissing the application – supports our stance on this matter,” explained the AG.

Maluleke concluded that her office was open to work with all citizens and their formations to ensure that those charged with administration and oversight are held accountable and ensure good governance that benefits the citizenry that elected them, “but at all times, as the audit office we have, for over 110 years now, always maintained our independence in carrying out our work, which we do without fear or favour.”

**End.**

**Issued by:** Auditor-General of South Africa

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