



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

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# **Manual on how to access information from the Auditor-General of South Africa**

Prepared in terms of section 14 of the Promotion of Access to Information Act 2 of 2000

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# Introduction

The right of access to information is entrenched in section 32 of the Constitution of the Republic of South Africa, 1996 (the Constitution). Section 32(1)(a) of the Constitution provides that everyone has the right of access to any information held by the state. The Promotion of Access to Information Act 2 of 2000 (Paia) was enacted, in accordance with section 32(2) of the Constitution, to give effect to section 32(1) of the Constitution.

The purpose of Paia is to promote transparency, accountability and effective governance by empowering and educating the public on:

- understanding and exercising their right to access information;
- understanding the functions and operations of public bodies;
- effectively scrutinising and participating in decision-making by public bodies that affects their rights;
- ensuring that the state promotes a human rights culture and social justice; and
- encouraging voluntary and mandatory mechanisms or procedures that give effect to the right to information in a speedy and inexpensive manner.

Paia provides, among other things, that any person can request records from a public body without having to provide a reason for the request. Public bodies currently have 30 calendar days to respond to such a request.

The Auditor-General of South Africa (AGSA) embraces this opportunity to incorporate the Paia guidelines into its policies and procedures. This manual on how to access information from the AGSA provides information on how to submit a request for information held by the AGSA. It also contains a description of the organisation's structure and functions, and the availability of its records as a public body. A form for requests for access to information held in the AGSA's records is attached as appendix B to this manual.

This manual is compiled as a statutory requirement in compliance with section 14 of the Paia, which sets out what information it must contain. It is intended to explain to people, both internal and external to the organisation, how they can access the records held by the AGSA to protect their rights as enshrined in the Constitution.

This manual is also available in Afrikaans, Sesotho and isiZulu. Any person may request a copy of this manual in any of the three languages.

# Structure and functions of the AGSA

## Constitutional functions of the AGSA

The AGSA has a constitutional mandate and, as the supreme audit institution of South Africa, exists to strengthen the country's democracy by enabling oversight, accountability and governance in the public sector, thereby building public confidence. Section 188 (1) of the Constitution, read with section 4(1) of the Public Audit Act 25 of 2004 (PAA), places a specific responsibility on AGSA, namely, to audit and report on the accounts, financial statements and financial management of–

- all national and provincial state departments and administrations;
- all constitutional institutions;
- the administration of Parliament and of each provincial legislature;
- all municipalities;
- all municipal entities; and
- any other institution or accounting entity required by national or provincial legislation to be audited by the AGSA.

The Constitution also allows the AGSA to audit and report on the accounts, financial statements and financial management of:

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

In addition to the requirements of the Constitution, the AGSA must, among other things, perform the duties specified in the PAA and other legislation. In terms of section 13(3)(b) of the PAA, the AGSA may issue directives on the standards for auditing. These directives are issued from time to time in the form of a notice in the *Government Gazette*.

The Constitution entrenches the AGSA's independence by directing that the AGSA is subject only to the Constitution and the law. The Constitution requires the AGSA to be impartial and to exercise its powers and perform its functions without fear, favour or prejudice.

The AGSA is accountable to the National Assembly and must report on its activities and the performance of its functions to the National Assembly at least once a year.

## Management structure of the AGSA

The management structure of the AGSA is accessible on [here](#)

The narrative of the management structure of the AGSA is as follows:

| Roles                               | Responsibilities  |
|-------------------------------------|---|
| <b>Auditor-general</b>              | <p>The auditor-general has overall control of and is accountable for their administration.</p> <p>There is an executive serving in the office of the auditor-general.</p>   |
| <b>Deputy auditor-general (DAG)</b> | <p>The DAG is:</p> <ul style="list-style-type: none"> <li>• the head of the administration who must perform the function of the office in accordance with the direction of the auditor-general</li> <li>• responsible for the management of the administration, including the organisation, control and management of all staff.</li> </ul> <p>The head of audit:national, head of audit: provincial, head of specialised audits, chief people officer and chief financial officer, chief technology officer and chief risk officer report to the DAG.</p> <p>The following business units report directly to the DAG:</p> <ul style="list-style-type: none"> <li>• Communication</li> <li>• Strategy</li> <li>• Corporate Secretariat</li> </ul> |
| <b>Head of audit: national</b>      | <p>The head of audit:national is responsible for regularity audit at national level and audit support.</p> <ul style="list-style-type: none"> <li>• Audit business units: National A–F and audit support (Technical Audit Support; Reporting and Methodology; Institutional Co-operation and Audit Risk Intelligence) report to various head of portfolios who, in turn, report to the head of audit: national</li> </ul>   |
| <b>Head of audit: provincial</b>    | <p>The head of audit:provincial is responsible for regularity audit at provincial level.</p> <ul style="list-style-type: none"> <li>• Audit business units: nine provincial offices (Eastern Cape, Free State, Gauteng, KwaZulu-Natal, Limpopo, Mpumalanga, Northern Cape, North West and Western Cape) report to various head of portfolios who, in turn, report to the head of audit:provincial.</li> </ul>   |
| <b>Head of specialised audits</b>   | <ul style="list-style-type: none"> <li>• Specialised audit services: Performance Audit, Information System Audit, Investigations and Integration and Innovation all report to the head of specialised audits</li> </ul>   |

|                                 |  |
|---------------------------------|--|
| <b>Chief financial officer</b>  | <p>The following business units report directly to the chief financial officer:</p> <ul style="list-style-type: none"> <li>• Procurement</li> <li>• Finance</li> <li>• Information Knowledge Management</li> <li>• Strategic Audit Projects</li> </ul> |
| <b>Chief people officer</b>     | <p>The following business units report directly to the chief people officer:</p> <ul style="list-style-type: none"> <li>• Business Support and Operations</li> <li>• People and Organisational Effectiveness</li> </ul>                                |
| <b>Chief technology officer</b> | <p>The following business units report directly to the chief people officer:</p> <ul style="list-style-type: none"> <li>• Information and Communication Technology</li> <li>• Digital Transformation</li> </ul>  |
| <b>Chief risk officer</b>       | <p>The following business units report directly to the chief people officer:</p> <ul style="list-style-type: none"> <li>• Quality Control</li> <li>• Corporate Legal</li> <li>• Risk &amp; Ethics</li> </ul>   |

# 1. Contact details

The contact details of the information officer and deputy information officer/s of the AGSA as well as the physical addresses for all AGSA regional offices are provided below.

**Table 1: contact details of the information officer and deputy information officers**

|                  |  |                              |   |
|------------------|--|------------------------------|---|
| <b>Telephone</b> | (012) 426 8000   | Postal address               | Street address  |
| <b>Email</b>     | <a href="mailto:paia-popi@agsa.co.za">paia-popi@agsa.co.za</a> | PO Box 446<br>Pretoria, 0001 | Lynwood Bridge Office<br>Park<br>4 Daventry Road<br>Lynwood Manor<br>0081 |

**Table 2: regional AGSA physical addresses**

| <b>Province</b> | <b>Street address</b>   |
|-----------------|---|
| Eastern Cape    | 69 Frere Road<br>Vincent<br>East London<br>5247                                       |
| Free State      | ABSA Forum Building<br>2nd Floor<br>19 Donald Murray Avenue<br>Brandwag, Bloemfontein |
| Gauteng         | Waverley Office Park<br>39 Scott Street, Waverley<br>Johannesburg                     |
| KwaZulu-Natal   | 460 Town Bush Road<br>Block B Cascades<br>Pietermaritzburg                            |
| Limpopo         | 32 Dimitri Crescent<br>Platinum Park<br>Bendor X 68<br>Polokwane                      |

|               |  |
|---------------|--|
| Mpumalanga    | 12 Nel Street<br>Nelspruit   |
| North-West    | 124 Kock Street<br>Rustenburg  |
| Northern Cape | Block 1, Montrio Corporate Park<br>10 Oliver Road<br>Monuments Heights<br>Kimberley 8300 |
| Western Cape  | 19 Park Lane<br>Century City<br>Cape Town  |

A requester may physically deliver a request for a record in the AGSA regional offices as listed in table 2.

## 2. Section 10 guide

The South African Human Rights Commission (SAHRC) has, in terms of section 10 of PAIA, compiled a guide on how to use PAIA. This guide is available at the offices of the SAHRC and at the offices of the AGSA.

Any queries relating to the guide should be directed to the SAHRC at:

The South African Human Rights Commission  
PAIA Unit  
Research and Documentation Department  
Private address: Private Bag 2700  
Houghton  
2041

Telephone: (011) 484 8300

Fax: (011) 484 0582

Website: [www.sahrc.org.za](http://www.sahrc.org.za)

Email: [paia@sahrc.org.za](mailto:paia@sahrc.org.za)



## 3. Access to records held by the AGSA and fees payable

Certain records are automatically available without a person having to request them through Paia (see paragraph 4.1 of this manual).

Other records maintained by the AGSA must be requested from the information officer in terms of the guidelines provided in appendix A to this manual.

Where the records requested do not contain personal information of the requester, Paia stipulates that a request fee is payable by the requester before the request can be dealt with. A further access fee is payable before access to the relevant records is granted.

## 4. Records held by the AGSA

### 4.1. Information available automatically

The following records and information are available without having to request access in terms of Paia and are disclosed on the AGSA's website (<http://www.agsa.co.za>):

**a) Information available upon log in:**

- (If you do not have login details to access this information you are advised to follow the Paia process. Only identified external stakeholders can access the AGSA information via extranet).
- Audit guidelines FAQs
- Handy guides
- Public audit manual
- Technical memos
- Training material
- Working papers – dormant entity audits
- Working papers – reasonable assurance
- Working papers – small audits

**b) Information available at no cost to the public as part of citizen engagement:**

- Annual reports of the AGSA
- Budget and strategic plans of the AGSA
- Corporate communication publications
- General reports on national and provincial audit outcomes
- General reports on local government audit outcomes
- Special audit reports (performance audits and investigations reports)

- Speeches
- Public awareness
- Directive in the Government Gazette
- Reporting and good practice.

## **4.2. Information not available automatically**

In addition to the information referred to in paragraph 4.1, the AGSA holds information and records generated in performing its business activities that are not automatically available.

The AGSA holds records generated through either its core functions or supporting functions in pursuance of its mandate.

These core and support functions generate substantive records that relate specifically to the outputs of the AGSA's business activities.

The categories of records generated in the AGSA are classified in terms of the approved records classification system or file plan.

Certain records are acquired in the course of the AGSA's work and in certain instances records are received from multiple levels of governmental bodies in accordance with legislation such as the PAA.

The AGSA reserves the right to transfer requests for records to relevant bodies where these bodies were the primary holders or generators of the information requested, or where the AGSA no longer has possession of such records. The AGSA also reserves the right to create new categories of records where this is necessary. This manual will be updated to reflect changes in categories of records accordingly. See table 3 for the categories of information and records generated in the AGSA.

**Table 3: categories of information and records generated in AGSA**

|   |
|---|
| <p><b>CATEGORY A – DOCUMENTATION GENERATED BY SUPPORTING FUNCTIONS</b></p>  |
| <p><b>1. Legislation and legal administration</b></p> <p>Documents such as acts, bills, regulations, white papers, etc., as well as legal opinions and interpretations.</p>   |
| <p><b>2. Organisation and control</b></p> <p>Documents related to determining the AGSA's goals and objectives, such as strategic planning, control systems, meetings, transformation, security, risk management, etc.</p>   |
| <p><b>3. Information services</b></p> <p>Documents related to providing and managing the AGSA's information resources, such as library, records management, information management, knowledge management, information technology, etc.</p>  |
| <p><b>4. Internal and external communication</b></p> <p>Documents related to the systematic planning, implementation, monitoring and revision of publication and marketing strategy.</p>  |
| <p><b>5. Financial management and procurement</b></p> <p>Documents related to raising, allocating, using and accounting for the AGSA's financial resources, such as planning, budgeting, accounting, analysis and reporting, as well as those related to acquiring, maintaining and managing consumable assets.</p> |
| <p><b>6. Human capital</b></p> <p>Documents related to human resource matters, such as organisational development, conditions of service, recruitment, performance management, training, etc.</p>   |
| <p><b>7. Facilities management</b></p> <p>Documents related to administering travel arrangements and providing transport, as well as those related to planning, designing and managing buildings, grounds, and postal and telecommunication services.</p>   |
| <p><b>8. International and national relations</b></p> <p>All functions related to national and international relations, such as agreements and statutes.</p>  |
| <p><b>CATEGORY B – DOCUMENTATION GENERATED BY CORE FUNCTIONS</b></p>  |
| <p><b>9. Auditing</b></p> <p>Documents related to regularity auditing, performance auditing, investigations, information system auditing, audit research and development, and quality control.</p>  |

## 5. Consultation and representations

The auditor-general, in consultation with the oversight mechanism, determines the standards to be applied in performing audits, the nature and scope of such audits, and the procedures for handling complaints when performing such audits.

Complaints against the AGSA in terms of section 13(1)(c) of the PAA should be addressed in writing to:

Senior Manager: Complaints: Auditor-General of South Africa  
Physical address: 300 Middel Street, Nieuw Muckleneuk, Pretoria  
PO box 446, Pretoria, 0001  
Email: [Ethics@agsa.co.za](mailto:Ethics@agsa.co.za)

More importantly, the auditor-general may issue specific directives or notices in terms of the PAA. Any enquiry related to such a directive or notice should be addressed to the following office:

Business Executive: Audit Research and Development, Auditor-General of South Africa  
Telephone: 012 426 8000  
Fax: 012 426 8333  
Email: [ARDsupport@agsa.co.za](mailto:ARDsupport@agsa.co.za)

## 6. Remedies if the AGSA does not comply with Paia

The AGSA does not have internal appeal procedures for Paia requests. As such, the information officer's decision is final. A requester who is aggrieved by the information officers' decision to refuse a request for access or taken in terms of sections 22, 26(1) or 29(3) of Paia, is entitled, within 180 days of being notified of such a decision, to apply to a court for appropriate relief in terms of section 82 of Paia.

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## Appendix A: guidelines on submitting a request for access to information held by the AGSA

### **Information officer and deputy information officers appointed in terms of section 17(1) of PAIA**

The auditor-general is the AGSA's information officer, while the deputy auditor-general (DAG) is designated and appointed as deputy information officer. Both 'auditor-general' and 'DAG' refer to the position and not the incumbent. Their respective contact details are recorded in section 1 of this manual.

Persons who wish to request access to information in records held by the AGSA must complete the form in appendix B, submit the completed form to the information officer or a deputy information officer, and pay the prescribed fee (if any). The form may be submitted in person, by ordinary mail or electronically to an address provided in section 1 of this manual. The public is advised to—

- (a) provide as much information as possible when submitting a request to expedite the search for the requested record or information held by the AGSA
- (b) keep full records of any request submitted as well as an acknowledgement of receipt issued by the AGSA.



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# Appendix B: request for access to records held by the AGSA

## Request for access to records of a public body

In terms of section 18(1) of the Promotion of Access to Information Act 2 of 2000 (Regulation 2).

### FOR OFFICIAL USE

|   |                  |  |
|---|------------------|--|
| Reference number  |                  |  |
| Request received by<br>(information officer / deputy information officer) | Name and surname |  |
|   | Rank             |  |
| on (date)   | at (place)       |  |
| Request fee (if any)  |                  |  |
| Deposit (if any)  |                  |  |
| Access fee  |                  |  |
| Signature<br>(information officer / deputy information officer)           |                  |  |

### A. Particulars of public body

|  |  |
|--|--|
|  |  |
|--|--|

### B. Particulars of person requesting access to the record

- (a) The particulars of the person who requests access to the record must be recorded below.  
(b) Furnish an address and/or fax number in the Republic to which information must be sent.

|                        |           |  |
|------------------------|-----------|--|
| Full names and surname |           |  |
| Postal address         |           |  |
| Identity number        | Telephone |  |
| Email                  | Fax       |  |

Capacity in which the request is made if it is made on behalf of another person



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## C. Particulars of person on whose behalf request is made

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

|                        |  |
|------------------------|--|
| Full names and surname |  |
| Identity number        |  |

## D. Particulars of record

(a) Provide full particulars of the record or the information to which access are requested, including the reference number if it is known to you, to enable the record to be located.

(b) If the space provided is inadequate, please continue on a separate folio and attach it to this form.

The requester must sign all the additional folios.

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Description of record or relevant part of the record or of information requested

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|                                |  |
|--------------------------------|--|
| Reference number, if available |  |
|--------------------------------|--|

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Any further particulars of the record or information requested

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## E. Fees

(a) A request for access to a record, other than a record containing personal information about yourself, will be processed only after a request fee has been paid. The fee payable is prescribed in Part II of Notice 187 in the *Government Gazette* of 15 February 2002.

(b) You will be notified of the amount required to be paid as the request fee.

(c) The fee payable for access to a record depends on the form in which access is required and the reasonable time required to search for and prepare the record.

(d) If you qualify for exemption from the payment of any fee, please state the reason for this.

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Any further particulars of the record or information requested



## F. Form of access to record

If you are prevented by a disability from reading, viewing or listening to the record in the form of access provided for in 1 to 4 hereunder, describe your disability and indicate in which form the record is required.

| Disability | Form in which record is required |
|------------|----------------------------------|
|            |                                  |
|            |                                  |
|            |                                  |

**Notes:**

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

Mark the appropriate box with an "X".

1. If the record is in written or printed form

Copy of record\*

inspection  of record

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

View the images

Copy of the image

Transcription of the images\*





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

Listen to the soundtrack (audio cassette)

Transcription of soundtrack\* (stiffy or compact

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

Printed copy of record\*

Printed copy of information derived from record\*

Copy in computer-readable form\* (stiffy or compact disc)

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

Yes

No

Note that if the record is not available in the language you prefer, access may be granted in the language in which the record is available. In which language would you prefer to receive the record?

## G. Notice of decision regarding request for access

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

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

Signed \_\_\_\_\_ at \_\_\_\_\_ (place) this \_\_\_\_\_ day  
of \_\_\_\_\_ (month) \_\_\_\_\_ (year)

Signature

Signature of requester/person on whose behalf  
request is made