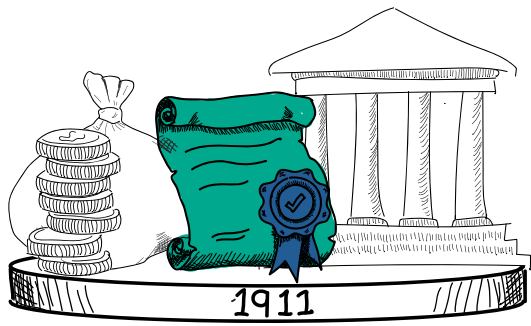


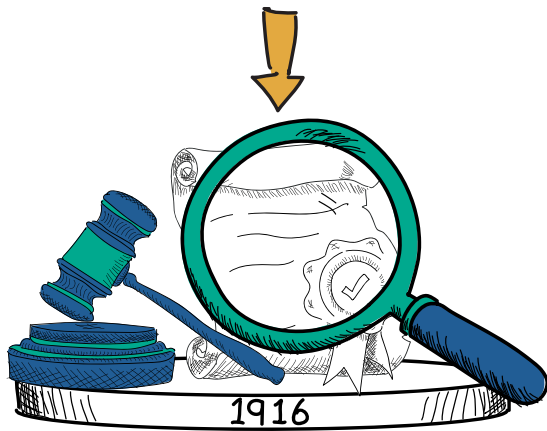
# Auditor-General of South Africa

The Auditor-General of South Africa (AGSA) is a chapter 9 institution with a constitutional mandate to strengthen the country's democracy as outlined in sections 181 & 188 of the Constitution of the Republic of South Africa, 1996. It is the only audit institution in the country that audits and reports on how the government is spending the South African taxpayers' money. The functions of the AGSA are further regulated through Acts passed in Parliament. This is how those Acts have evolved over the years.



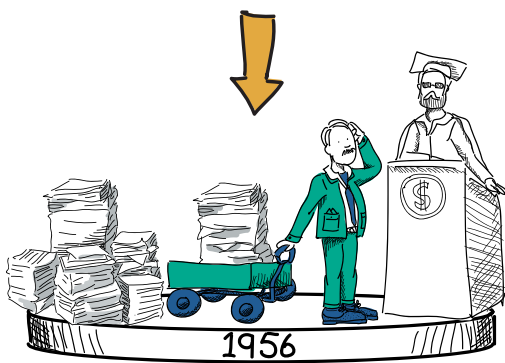
## 1911 The Exchequer and Audit Act

It laid out all the regulations and processes for the guidance of auditors of accounts in the provinces of the Cape of Good Hope, Natal, Transvaal and Orange Free State.



## 1916 The Exchequer and Audit Amendment Act

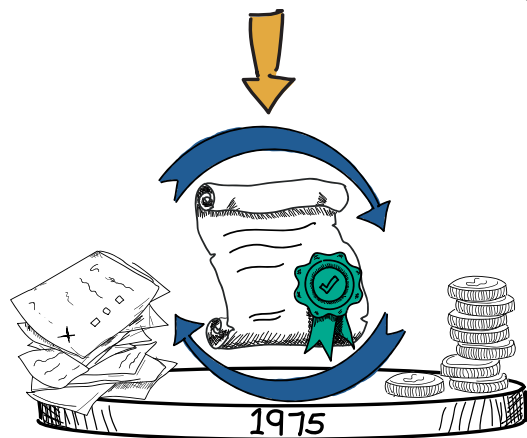
This Act amended a number of provisions contained in the 1911 Act



## 1956 2nd Amendment of The Exchequer and Audit Act

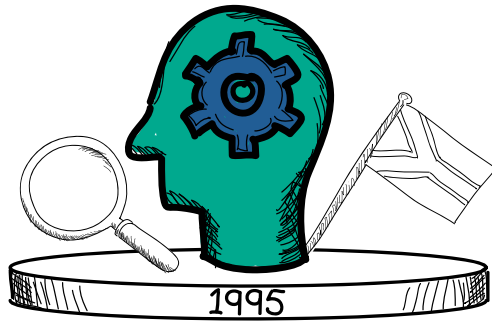
Confirmed that the Auditor-General must review, scrutinise and audit the accounts of all those to whom the receipt, safekeeping, payment or distribution of state funds were entrusted.

The Auditor-General was required to report to the Minister of Finance on his findings.



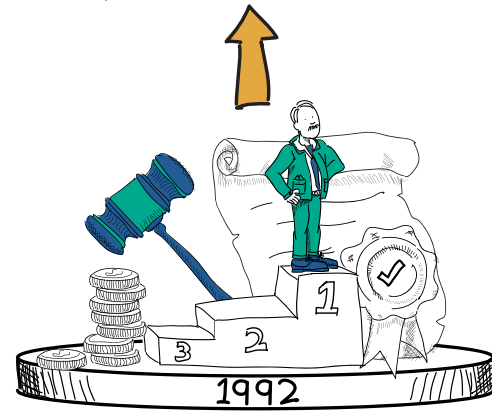
## 1975 The Exchequer Act

The Exchequer Act of 1975 replaced the previous acts of 1911, 1916 and 1956, consolidating and modernising all the regulations and above all, including provisions to conduct performance audits.



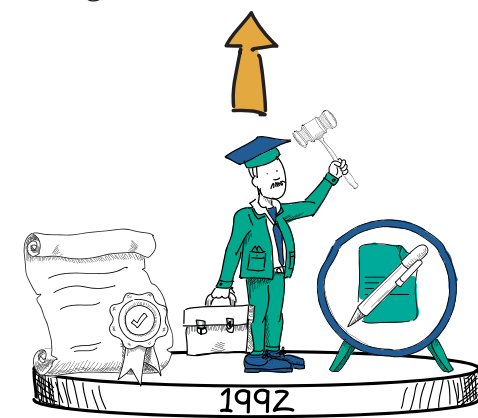
## 1995 The Audit Matters Rationalisation and Amendment Act

Provided for the rationalisation of the Office of the Auditor-General and the abolition of the audit offices of the former Republics of Transkei, Bophuthatswana, Venda and Ciskei.



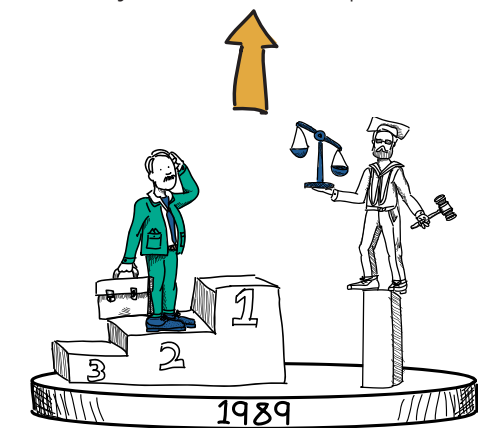
## 1992 The Audit Arrangements Act

Came into effect on 1 April 1993, transferring overall supervision of the Office of the Auditor-General and related matters to a newly created Audit Commission and a Staff Management Board (now SCOAG).



## 1992 The Auditor-General Amendment Act

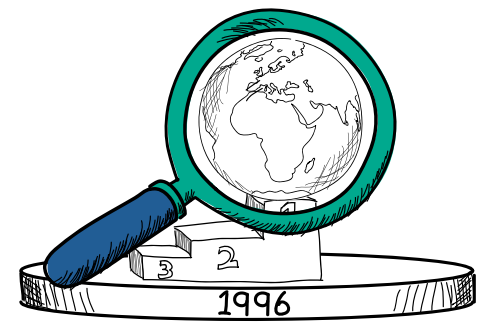
Increased the Auditor-General's level of authority as well as independence.



## 1989 The Auditor-General Act

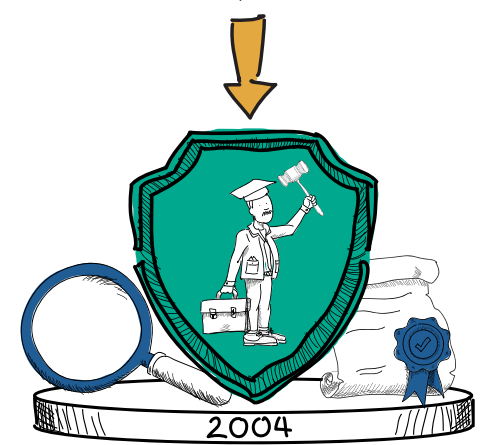
This Act made provision for the AG and his staff to operate under a separate act while the executive still retained the final say on crucial administrative issues such as the procurement of resources.

It brought the organisation a step closer to full independence.



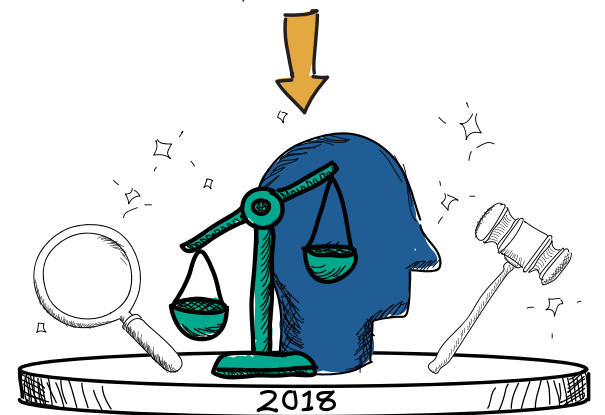
## 1996 The Constitution of RSA

AG's office gained its full independence and saw that independence being enshrined in the Constitution of the Republic of South Africa, 1996.



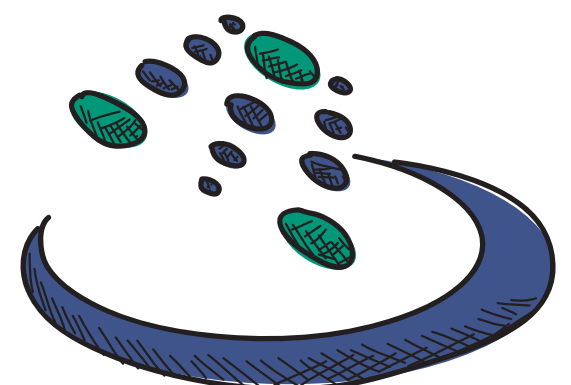
## 2004 The Public Audit Act (PAA)

This act confirmed the independence of the SA SAI and strengthened and grew its mandate, while also promoting the transparency and accountability of the operations.



## 2018 The Public Audit Amendment Act

Came into effect on 1 April 2019. Seeks to amend the Public Audit Act so as to, inter alia, provide for the Auditor-General to take remedial action, to ensure that losses suffered by the State are, where possible, recovered, as well as to refer certain suspected material irregularities for investigation.



**AUDITOR-GENERAL  
SOUTH AFRICA**