

CITIZENS' REPORT

on the financial management of government's covid-19 initiatives



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Covid-19 municipal relief funding

CONTENTS

What this report is about	4
A lost opportunity to show caring and ethical leadership	5
Local government’s multibillion-rand covid-19 response	6
Who and what was audited?	7
How much was spent and on what?	8
What happened to the rest?	8
Covid-19 response dogged by poor planning	10
Assessment showed a heightened risk of fraud	11
Control weaknesses open the door to anomalies.....	13
Best practices to emulate.....	17



WHAT THIS REPORT IS ABOUT



Dear fellow citizen

Municipalities are closer than any other level of government to the homes and workplaces of South Africans, so when the covid-19 pandemic struck in March 2020, local government was an important part of government's covid-19 response.

Along with provincial and national government, municipalities were allocated public funding for covid-19 initiatives meant to protect communities and frontline workers, and to manage the impact of the pandemic.

This was an emergency situation and quick action was required, but not at the expense of careful planning and proper controls to prevent loss, fraud, project failures and the like. For this reason, President Cyril Ramaphosa asked the Auditor-General of South Africa (AGSA) to audit the spending of all levels of government involved with covid-19 relief initiatives, including municipalities.

We did this by conducting 'real-time' audits. This means that we followed the money as it was spent, starting with the covid-19 initiatives of provincial and national government. We published two special reports on our findings, the first in September 2020 and the second in December 2020.

Our auditors undertook a similar real-time audit of local government's covid-19 initiatives, focusing on 43 selected municipalities that collectively received 60% of the available funding.

After we completed our covid-19 audit of local government, which we conducted in parallel with our normal municipal audits, the AGSA compiled a third special report and tabled it in Parliament on 1 July 2021. In this citizens' report, we summarise the key covid-19 audit findings set out in that special report.

The active engagement of citizens is an important element of a well-functioning democracy. At the end of this report, we have suggested some ways that you, as a South African citizen, can help to ensure that public resources are spent in the best interests of the people of South Africa.

Yours sincerely

The AGSA's communication team



A LOST OPPORTUNITY TO SHOW CARING AND ETHICAL LEADERSHIP

The covid-19 pandemic was an opportunity for municipalities to display responsive, caring and ethical leadership. With a few exceptions, municipalities missed this opportunity.

“In a crisis, every rand should be spent with care.”

However, the R23,937 billion made available to the country’s 257 municipalities for covid-19 initiatives was being introduced into a control environment that was already compromised and where poor financial and performance management was the norm.

The impact of the disarray in many municipalities was even more pronounced in the midst of a pandemic when vulnerable citizens were relying on local government to keep them safe from harm.

We found many shortcomings in the way municipalities managed their covid-19 initiatives and spent the money allocated to them. These include poor planning and execution, deficiencies in procurement and contract management processes, and a lack of proper controls to prevent transgressions, loss, fraud and project failures.

The consequences of these shortcomings were serious. Projects were delayed, overpayments were made, prices were inflated, workmanship was poor, contracts were awarded unfairly, too much or too little personal protective equipment (PPE) was ordered, and the risk of fraud was heightened.

Yet amid the general mediocrity that characterised local government’s covid-19 response, we also observed pockets of good practices:

At **Polokwane** in Limpopo, when PPE suppliers were overpaid, the money was recovered.

The **City of Cape Town Metro** in the Western Cape implemented a number of best practices in PPE stock management and record keeping.

The **City of Ekurhuleni Metro** in Gauteng ensured that PPE orders were properly signed for on delivery and that all PPE issued was recorded in a register and stored safely.

If other municipalities were to emulate these and the other good practices that we observed, then many more covid-19 initiatives could have been delivered on time, at the right price and quality, and to the vulnerable people and places where help was needed most.

LOCAL GOVERNMENT'S MULTIBILLION-RAND COVID-19 RESPONSE

In total, R23,937 billion was allocated to municipalities to spend on covid-19 initiatives.

This funding was intended to be used for PPE, emergency water supply, sanitation of public transport and facilities, and food and shelter for homeless people. It was also meant to fund basic services to 1,4 million additional households that had lost their sources of income in the pandemic and become indigent, and to assist with municipal health and other services, such as services to cemeteries and crematoria, especially in poor and rural municipal areas.

The allocation for municipal covid-19 initiatives came from four main sources:



R151 million municipal disaster relief grant

The municipal disaster relief grant (MDRG) is a reserve grant that is only paid out in emergencies. The R151 million was paid on 8 May 2020 to assist non-metro municipalities with the increased cost of sanitation and other municipal services.



R3,752 billion in repurposed grants

Under normal circumstances, national government pays conditional grants to municipalities to help them fund infrastructure projects. The grants for 2020-21 were paid out in March 2020 and when the pandemic broke out, government decided some of this money could be repurposed for municipal covid-19 initiatives. Municipalities had to apply to the National Treasury for approval to repurpose their conditional grants. A total of R3,75 billion was approved for this.



R9 billion in conditional grants

This conditional grant funding was made available to be repurposed for emergency water supply, food and shelter for homeless people, and sanitation of public transport. Municipalities did not have to apply to the National Treasury for approval, but could repurpose the grants through their budget processes. This money was paid to municipalities between July 2020 and March 2021.



R11 billion equitable share allocation

The R11 billion was allocated to provide basic services to households that lost their source of income because of the covid-19 pandemic. It was also intended to cover some additional expenses such as the cost of providing shelter to homeless people during the lockdown. This funding was transferred to municipalities between December 2020 and March 2021.



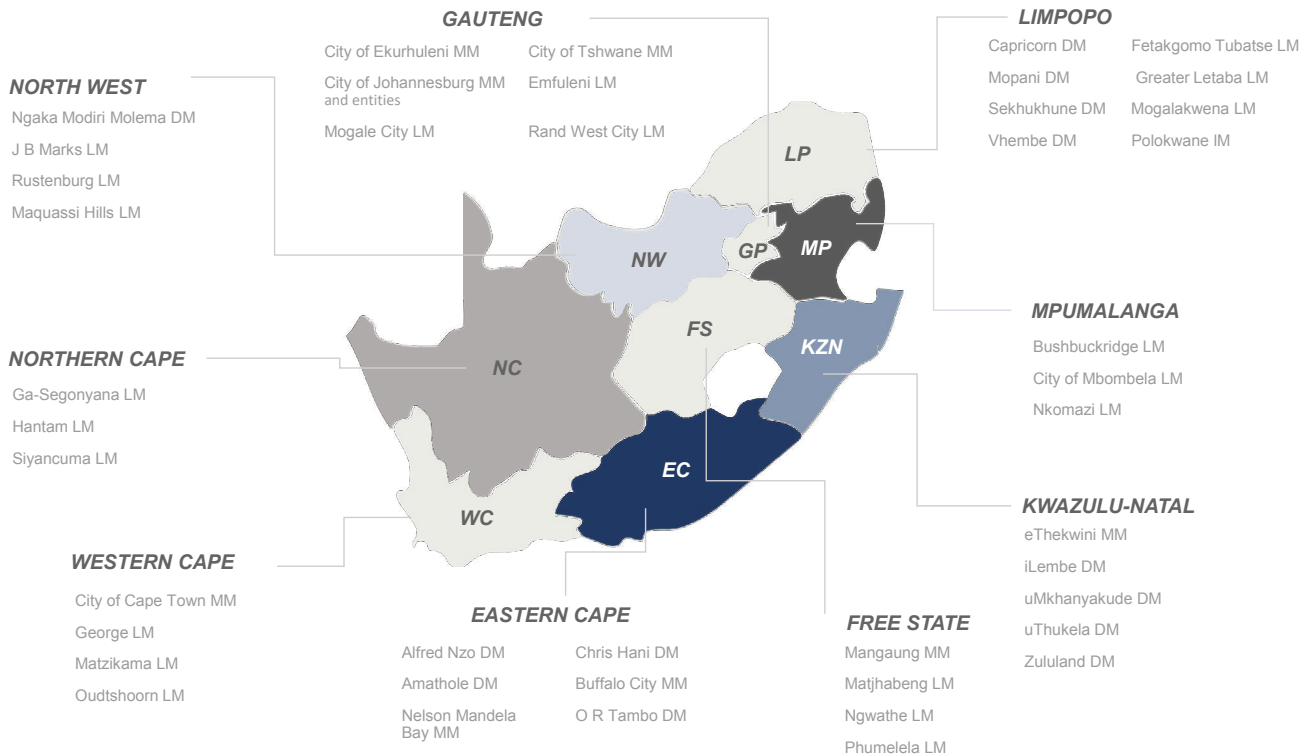
WHO AND WHAT WAS AUDITED?

Our auditors had their work cut out for them throughout 2020. At the same time as they were performing the special covid-19 audits at the request of the president, they were also conducting the usual audits of national, provincial and local government.

We decided that the most productive way to manage the covid-19 audits of local government would be to perform a **real-time audit of 43 municipalities** that had been allocated R14,4 billion (60%) of the total covid-19 funding for local government.

We would then audit the covid-19 initiatives of the other 214 municipalities while we were conducting our normal audits for the 2020-21 financial year.

The 43 municipalities selected for the real-time audit included all eight metros, as well as the 27 municipalities (three from each province) with the highest irregular expenditure in the previous year. We also included all municipalities that had received more than R16 million from the conditional grants allocation by the end of August 2020. In addition, we scanned media reports and reports from the Special Investigating Unit and the Public Protector.



MM - Metro Municipality, DM - District Municipality, LM - Local Municipality

HOW MUCH WAS SPENT AND ON WHAT?

Collectively, the 43 municipalities selected for our audit were allocated R14,4 billion of the R23,937 billion made available for local government's covid-19 response. The amount actually paid out to them (because they had to apply for some of the funding) was R9,5 billion.

However, our covid-19 audit focused specifically on the R3,7 billion that the selected municipalities spent from March to December 2020 on three main categories of spending: PPE, covid-19-related infrastructure, and other covid-19 initiatives, such as water tankering and food parcel distribution.

The three main areas of covid-19 spending



Covid-19 infrastructure was the single biggest cost for the 43 municipalities, which spent R1,19 billion on quarantine sites, drinking water and sanitation services for informal settlements, rural communities and high-density settlements, and temporary shelters for homeless people.



PPE was the next largest category, accounting for R389 million of the municipalities' spending. Items of PPE included medical or surgical masks, gloves, protective eyewear, gowns, sanitisers and disinfectants, soap, thermometers, and body and biohazard bags.



Finally, municipalities spent R212 million on **other covid-19 goods and services**. This included delivering water to water tanks installed in communities as part of the pandemic response and providing additional sanitation services.

The spending across these three areas adds up to R1,79 billion – less than half of the R3,67 billion that the 43 municipalities had spent by December 2020.

WHAT HAPPENED TO THE REST?

More than 50% of funding spent for non-covid-19 purposes

Over half of the R3,67 billion spent by the 43 municipalities was not used for approved covid-19 purposes.

Instead, R1,87 billion was used for operational expenditure, bulk water or electricity, salaries, or items that were not approved in the National Treasury guidelines. In some cases, municipalities did not even indicate what the funds had been spent on.



Here are some examples of municipalities that spent covid-19 funds beyond the scope of the local government pandemic response.



The **City of Cape Town Metro** in the Western Cape spent R11,7 million on a **shelter for refugees**, even though providing services to refugees is not part of the local government mandate.



The **City of Tshwane Metro** in Gauteng spent R80 million on the **refuse removal department's day-to-day expenses**.



Ngaka Modiri Molema District in North West spent R2,7 million on **guesthouse accommodation for water services workers** during the level 5 lockdown from March to May 2020. This was unnecessary as essential workers were allowed to travel from home to work. What's more, the names of the employees using the guesthouses were not provided and there was no proof that management had confirmed which employees had used the accommodation before payments were made.

But even where the allocated funds were used for the intended purposes, many of the 43 municipalities got off to a very slow start.

Off to a slow start

By December 2020, the municipalities in our audit had spent only 38% of the R14,4 billion made available to them for the covid-19 response.

This is clear from a breakdown of their spending across the four sources of covid-19 funding, which shows that by the end of 2020, the 43 municipalities had spent:

- R27 million from the MDRG (74% of the R35 million paid out to them)
- R1,556 billion in repurposed conditional grants (55% of the R2,827 billion made available to them)
- R271 million from conditional grants (24% of the R1,343 billion allocated to them)
- R1,817 billion in equitable share grants (34% of the R5,342 billion allocated to them).

The pace of spending increased slightly in the three months after December 2020, but by 31 March 2021 the municipalities had still spent only 44% of the total amount allocated to them. This estimate was based on a reasonability check we performed on the municipalities' spending on covid-19 initiatives from 1 January to 31 March 2021.

COVID-19 RESPONSE DOGGED BY POOR PLANNING

To be fair, it is difficult to plan and operate in an emergency when enough information is not always available and swift action is required. That said, we found many weaknesses in the covid-19 planning of municipalities, whose general approach could be described as haphazard.



There was little evidence that municipalities properly assessed what help communities needed. More than half (52%) of the 33 municipalities that spent more than R1 million on PPE **did not submit any evidence of documented PPE needs analyses or demand plans.**



Without having done a proper needs analysis, some municipalities procured **too little or too much PPE and other goods and services.** Quarantine sites and temporary shelters were either over- or underused and, when it came to providing emergency water and additional sanitation, community needs were not adequately assessed.



There were shortcomings in how PPE was managed, stored and used. In fact, 88% of the 33 municipalities mentioned above **did not have stock management systems in place** to keep track of PPE, and 61% **did not follow good storage practices** to prevent theft and damage. Almost a quarter of these municipalities had PPE shortages.



On water and sanitation projects, we observed **poor workmanship, project delays** and instances of **non-adherence to infrastructure-related requirements.** The same applied to the shelters provided for homeless people. Water tanks were not always filled and where sanitation facilities were provided, they were not serviced regularly.

Here are some on-the-ground examples of inadequate needs assessment, project delays, poor workmanship and uneconomical use of goods and services:



Zululand District in KwaZulu-Natal, which has only 1 000 employees, spent R17,5 million on 500 000 surgical masks and a further R2,5 million on 500 000 disposable surgical gloves.



Healthcare workers doing community screening for the **Mangaung Metro** in the Free State were given PVC aprons and gumboots because there were not enough coveralls and overshoes. From July 2020, the workers stopped screening, mainly because of the lack of adequate PPE.



At **Alfred Nzo District** in the Eastern Cape, bottles of sanitiser were stored in boxes for Nulaid eggs. These boxes had no labels indicating the sanitisers contained at least 70% alcohol.



In **Sekhukhune District** in Limpopo, some of the 200 packs of biohazard bags ordered at a cost of R40 400 were used to cover internal windows at the municipal offices.



At **Nkomazi** in Mpumalanga, our auditors found that none of the five water tanks installed in the Majejane village was filled with water, and no water had been delivered to the community for six



months. Residents had resorted to buying water from private providers and paying for it themselves. The water tanks installed at nine other communities had also not been filled.



Chemical toilets provided by some municipalities, such as the **City of Tshwane Metro** in Gauteng and **Nelson Mandela Bay Metro** in the Eastern Cape, were not properly cleaned, contrary to the contracts signed with service providers.

ASSESSMENT SHOWED A HEIGHTENED RISK OF FRAUD

In a crisis situation, there is a heightened risk of fraud. This was confirmed by the fraud risk assessment we conducted as part of our covid-19 audit, where we concentrated on 12 high-risk municipalities, including all eight metros.



We also looked at what municipalities were doing to prevent the heightened risk of fraud from materialising.

For example, most of the eight metros have information technology (IT) systems and applications that can fully automate supply chain management (SCM) processes, which can be invaluable in preventing fraud. The problem is that none of the metros were using fully automated SCM processes. Most had only partially automated these processes and were supplementing them with manual controls. This highlighted a conscious decision made by these metros to continue using manual processes and forego the benefits of configuring controls according to the capabilities available.

The conclusion we drew from the fraud risk assessment was that **fraud risks are widespread at municipalities**, which do not have strong enough control environments to stop these risks from materialising. The municipalities also did not take fraud risks seriously and have not updated their fraud risk management frameworks or strengthened their control environments to cater for the impact of covid-19.

Silence from some municipal managers

We reported our observations on fraud risks to all 12 municipal managers. Four of these managers **did not respond** to let us know whether they agreed or disagreed with our findings, or whether they planned to address the shortcomings we had found. These four are **Mangaung Metro** in the Free State, **Ga-Segonyane** in the Northern Cape, **Mopani District** in Limpopo and **Ngaka Modiri Molema District** in North West.

At the other eight municipalities, the municipal managers either disagreed or only partially agreed with over 50% of our observations on fraud, or contended that they do not have the resources to improve the control weaknesses. However, because these managers did not provide supporting documents to substantiate their comments, our observations stand.



CONTROL WEAKNESSES OPEN THE DOOR TO ANOMALIES

Our audit revealed significant deficiencies in municipalities' procurement and contract management processes – a long-standing problem. We also found inadequate controls to ensure that payments are only made for goods and services that are delivered at the right time, price and quality. We are particularly concerned about government business being awarded unfairly and that not enough care was taken to protect against overpricing.



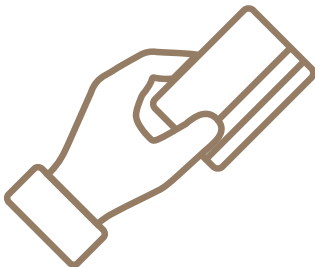
No proof provided for transactions worth R35 million

Information that our auditors requested was not always supplied. We found it concerning that municipalities could not provide supporting documentation for transactions that were barely a few months old.

For example, seven municipalities did not supply documentation for transactions totalling R35,19 million. The biggest contributor to this amount was the **Nelson Mandela Bay Metro** in the Eastern Cape, which did not submit documentation for transactions totalling R20,1 million.

JB Marks in North West made payments of R6 million without delivery notes or other proof that the goods and services were received. The same municipality did not provide supporting documentation for another R782 215 in covid-19 transactions.

Other municipalities that failed to provide supporting documentation for significant amounts included the **City of Johannesburg Metro** in Gauteng (transactions worth R3,4 million), **Buffalo City Metro** in the Eastern Cape (R1,99 million), **Ngaka Modiri Molema District** in North West (R1,6 million), the **City of Tshwane Metro** in Gauteng (R502 800) and Mopani District in Limpopo (R270 000).



Overpricing and payment anomalies

During our audit, we observed a lack of sufficient care taken to protect against overpricing. Some municipalities paid excessive prices for goods and services, especially PPE.

We selected 394 PPE orders placed across 33 municipalities. Of these orders, 35% across 29 municipalities were bought at prices above the market-related prices indicated by the National Treasury.

Some examples of excessive prices paid are:



The **City of Tshwane Metro** in Gauteng ordered 3 000 pairs of goggles for R552 per pair. This was 675% higher than the National Treasury's market-related price of R71,25 per pair. The excess payment totalled R1,4 million.



eThekweni Metro in KwaZulu-Natal ordered 100 000 surgical face masks for R22 each. The National Treasury's market-related price was R12,48 per mask, which was 76% less than the unit price the metro paid. The excess payment came to R952 000.



JB Marks in North West ordered 500 five-litre bottles of sanitiser for R750 per bottle. This is more than double the National Treasury's market-related price of R327,27 per bottle. The excess payment totalled R211 365.

Municipalities also paid inflated prices for covid-19 infrastructure and related services. In our audit of seven selected municipalities for infrastructure related to temporary shelters and quarantine sites, we found that the **City of Cape Town Metro** in the Western Cape and the **Johannesburg Social Housing Company (Joshco)** in Gauteng had paid R38,5 million more than was needed for certain services.

The City of Cape Town Metro obtained only one quote (instead of three) for its Strandfontein homeless shelter and paid R1,9 million each for six marquee tents. This is compared to the amounts of between R282 500 and R425 000 per tent that it had paid at two other homeless shelter sites. We estimate that metro could have saved R18,2 million if it had paid rates similar to those at the other two shelters.

Joshco paid an extra R14,9 million for design changes for buildings to be used as quarantine sites. It is unclear what led to the design changes.

Other examples of pricing anomalies are:

- Four municipalities made overpayments totalling R818 157 for water supply using tankers, namely **OR Tambo** in the Eastern Cape and **Bushbuckridge, Mbombela** and **Nkomazi** in Mpumalanga.
- **uMkhanyakude District** in KwaZulu-Natal paid consultants R4,6 million more for water supply projects than the amounts specified in the consultants' appointment letters. This included R1,59 million paid for work that was not completed.





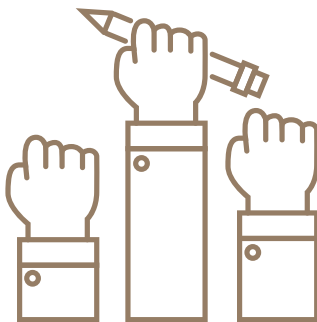
Unfairness in awarding government business

There were significant deficiencies in the procurement and contract management processes of municipalities, and widespread unfairness in the awarding of government business.

Some of the inappropriate practices we observed included preferential treatment of suppliers, awards made to government officials and municipalities not following SCM regulations.

- Three municipalities (**City of Tshwane Metro** in Gauteng, **Nelson Mandela Bay Metro** in the Eastern Cape and **Nkomazi** in Mpumalanga) paid a total of R10,5 billion for PPE from suppliers and/or employees who are in service of the state. The City of Tshwane Metro, which was responsible for R9,3 million of this expenditure, awarded PPE contracts to nine suppliers that submitted false or no declarations about their ties to state employees.
- At six municipalities or municipal entities, we identified non-compliance and fraud risks (red flags). The three most significant contributors to this were:
 - the **City of Tshwane Metro** in Gauteng, which spent R4,6 million for PPE
 - **Nkomazi** in Mpumalanga, which spent R2,6 million for fumigation services
 - **Johannesburg Water** in Gauteng, which spent R1,7 million for PPE.

Where we have found red flags for fraud or non-compliance, we will hand our findings over to the Fusion Centre for further investigation. The Fusion Centre consists of the Special Investigating Unit, the National Prosecuting Authority and the Financial Intelligence Centre.



Taking action on excessive pricing

The municipal managers at 19 of the 29 municipalities where we found overpricing during the covid-19 audit committed to ensuring that the National Treasury requirements are taken into account during PPE procurement.

Where appropriate, excessively high prices charged by the suppliers will also be reported to the National Treasury, the Special Investigating Unit and/or the Competition Commission for further investigation.

Material irregularities process initiated

The AGSA has started the process of addressing potential material irregularities identified during our covid-19 audit of municipalities. Once we have confirmed these material irregularities, we will notify the municipal managers concerned. The municipal manager of the **uMkhanyakude District** in KwaZulu-Natal has already been notified of a material irregularity related to payments for goods and services not received.

We will report on the detail of the material irregularities identified and the actions taken to resolve them in the 2020-21 audit reports and general report.

Meanwhile, we continue to audit the covid-19 funding as part of our normal annual audit, including at those municipalities not selected for this real-time audit. We will report further observations in the 2020-21 general report for local government.

Material irregularity

*means any **non-compliance** with, or **contravention** of, legislation, **fraud**, **theft** or a **breach of a fiduciary duty** identified during an audit performed under the Public Audit Act that resulted in or is likely to result in a **material financial loss**, the **misuse or loss of a material public resource**, or **substantial harm to a public sector institution or the general public**.*



BEST PRACTICES TO EMULATE

Amid the many occurrences of poor practices we observed in local government's covid-19 response, there were pockets of good practices. Some of these are summarised here so that others will be inspired to emulate them.



- There were **16 municipalities** that developed **specific covid-19 needs analyses for PPE items** to ensure they procured the optimal quantities of PPE.
- At **Polokwane** in Limpopo, **overpayments for PPE items procured were identified and recovered** from the service providers. This indicates that management controls did pick up on errors and respond appropriately.
- The **City of Cape Town Metro** in the Western Cape implemented the following best practices in **PPE stock management**:
 - A dashboard was developed for monitoring stock on hand to ensure that supply meets demand.
 - Managers discussed PPE stock management weekly to ensure that forward planning took into account realistic reorder levels of PPE.
 - At the main warehouse, PPE was captured as part of the normal stock items on the real-time stock management system (SAP).
 - PPE items were controlled by the main warehouse and the same warehousing policies applied to the storage and management of PPE.
 - PPE items had allocated stock codes on the stock management system and could therefore be monitored and tracked effectively. In other words, the items were not treated as consumables or 'open items'.
 - To avoid user departments hoarding PPE stock, stock was requested and dispatched to user departments weekly (based on needs provided a week prior to collection).
 - User departments kept registers to manage allocated PPE stock and could account for the distribution, via the warehouse, of the stock received.

o Procedures were in place to detect and prevent conflicts of interest. These included:

- The SAP database holding staff declarations of interest is linked to the human resource payroll.

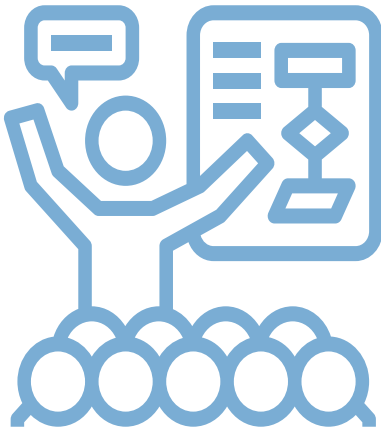
- Vendor names and IDs are tested against the municipalities' employee databases and the central suppliers database (CSD) to identify potential conflicts.

- A flag is raised on SAP when a potential conflict is detected, alerting the buyer of a potential family link before an award is made. If it is a person in the service of the state, there is a hard block on the supplier. There are mechanisms to investigate and apply consequences if wrongdoing is found.

• At the **City of Ekurhuleni Metro** in Gauteng, the officials signed for PPE orders when they were delivered as **evidence that the goods were received**. When issuing PPE items, the municipalities kept registers as evidence of the PPE items issued. The municipalities also kept PPE stock locked away for safekeeping and only limited staff had access to this stock.

• At **Johannesburg Water** in Gauteng, we audited the supply and servicing of chemical toilets to determine whether the costs incurred for the procurement and servicing of toilet units were reasonable, whether service providers regularly serviced the toilets and whether the performance of the service provider was monitored. There were no quality deficiencies on the sample of five chemical toilets. **Water was available** on the date of our site visit and the **chemical toilets were in a fair condition**.





WAYS FOR CITIZENS TO PARTICIPATE ACTIVELY

When government spending is irregular, unauthorised or fruitless and wasteful, it is citizens' tax money that is being misused.

If you – as a taxpaying citizen of South Africa – are unhappy with the way any government department or public entity is spending public funds, you have the right and the power to speak up and demand accountability to ensure that public funds are utilised responsibly.

Here are a few suggestions about what you can do:



Attend and ask questions during Parliament's public meetings such as Taking Parliament to the People (TPTTP). TPTTP is run by the National Council of Provinces and is held in a different province every year. It includes public meetings where citizens can talk about their experiences of government service delivery and related matters.



Get involved in provincial legislature meetings where discussions on provincial strategic plans, annual performance plans, budgets and annual reports take place.



Write petition letters requesting the legislature in your province to ensure that the provincial departments spend public money properly and that action is taken against those who do not. Each provincial legislature has a petitions office that receives and processes petition letters from members of the public.



Participate at local government level by attending ward committee meetings.



Participate in civil society or community-based organisations' meetings.



Participate in the integrated development plan consultation meetings in your region and engage with your municipality's leadership on service delivery issues and infrastructure developments and service delivery plans for your ward.

WHY SHOULD YOU #ChooseAGSA



Purpose

Being part of AGSA means a unique and rewarding opportunity to contribute towards improving the lives of ordinary citizens through auditing.

Exposure

Some of our auditees that provide great exposure include SKA-SA Project, The Public Investment Corporation, CSIR, Development Bank of SA.

Studies and Mentorship

The AGSA grants bursaries to its trainees studying CTA, ITC & APC. This includes study support, study leave to extra classes.

Paid well

We offer a market-related salary to our TAs and full-time employees.

Involvement

Through various forums, all AGSA employees contribute to the decision-making and achieving the strategy of the organisation.

Retention

We have many opportunities for retention and for growth within the different ranks of the organisation.

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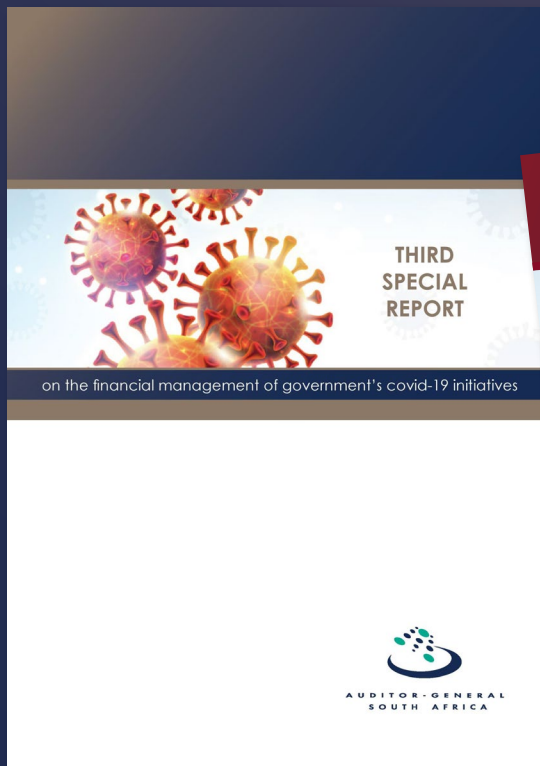


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THIRD SPECIAL REPORT AND FIRST CITIZENS' REPORT

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Auditing to build public confidence

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