



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 691

8

February
Februarie 2023

No. 48000



N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5845



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
	GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS		
	Auditor-General of South Africa / Ouditeur-Generaal van Suid-Afrika		
3018	Public Audit Act (25/2004): Audit directive for 2023.....	48000	3

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

AUDITOR-GENERAL OF SOUTH AFRICA

NO. 3018

8 February 2023

Public Audit Act, 2004 (Act No. 25 of 2004):

Directive

Under the powers vested in me by section 13(3)(b) of the Public Audit Act, 2004 (Act No. 25 of 2004) (hereafter referred to as the PAA), I, Tsakani Maluleke, Auditor-General of the Republic of South Africa, hereby issue this directive.

Matters not directly linked to section 13 read with section 11 are included to facilitate optimal levels of accountability and transparency in the management of public resources.

CONTENT OF THE NOTICE

AUDIT FUNCTIONS PERFORMED IN TERMS OF THE PAA	3
ANNUAL AUDIT.....	3
AUDITING STANDARDS AS WELL AS THE FREQUENCY, NATURE AND SCOPE OF AUDITS – SECTION 13(1)(a) AND (b) OF THE PAA.....	3
Auditing standards.....	3
Audit of financial statements or similar financial reporting – section 20(2)(a) of the PAA	4
Audit of compliance with applicable legislation relating to financial matters, financial management and other related matters – section 20(2)(b) of the PAA	4
Audit of reported information on performance against predetermined objectives – section 20(2)(c) of the PAA	5
Internal control deficiencies, as indicated by the reference to financial management in section 4(1) and (3) of the PAA	7
Focus areas – section 13(1)(b) of the PAA	8
Material irregularities – section 1, 5(1A), 5(1B), 5A, 5B, 20(4) of the PAA	8
Discretionary engagements – section 5(1)(a), (aA) and (d) of the PAA.....	8

Complaints against the AGSA – section 13(1)(c) of the PAA.....	10
AUDITS OF PUBLIC ENTITIES AND OTHER INSTITUTIONS NOT PERFORMED BY THE AGSA – SECTION 4(3) OF THE PAA	10
Audits that the AGSA has opted not to perform – section 25(1)(a) of the PAA.....	10
AUDITEES FOR WHICH LEGISLATION IS NOT PRESCRIPTIVE IN RESPECT OF THE FINANCIAL STATEMENTS – SECTION 14(2)(b) OF THE PAA	11
TIMING AND SUBMISSION OF INFORMATION FOR AUDIT PURPOSES – AND CONFIDENTIALITY OF INFORMATION – SECTIONS 15(2)(b) and 50 OF THE PAA.....	11
ASSESSMENT AND RECOGNITION OF THE FINANCIAL REPORTING FRAMEWORKS APPLICABLE IN THE PUBLIC SECTOR – SECTION 20(2)(a) OF THE PAA.....	13
WITHDRAWAL OF PREVIOUS GOVERNMENT GAZETTES.....	14
EFFECTIVE DATE.....	14
ENQUIRIES.....	14
ANNEXURE A: APPLICABILITY OF CRITERIA DEVELOPED FROM THE PERFORMANCE MANAGEMENT AND REPORTING FRAMEWORK TO DIFFERENT CATEGORIES OF AUDITEES.....	15
ANNEXURE B: CRITERIA USED TO EVALUATE INTERNAL CONTROL	22
ANNEXURE C: MONITORING CHECKLIST FOR AUDITS NOT CONDUCTED BY THE AUDITOR-GENERAL OF SOUTH AFRICA.....	24
ANNEXURE D: CONSULTATION WITH THE AUDITOR-GENERAL OF SOUTH AFRICA ON THE APPOINTMENT OR DISCHARGE OF THE REGISTERED AUDITOR IN TERMS OF SECTIONS 25 AND 26 OF THE PAA	28
ANNEXURE E: REGULATIONS ISSUED IN TERMS OF THE PAA AND RELEVANT EXTRACTS FROM THE PAA.....	40

AUDIT FUNCTIONS PERFORMED IN TERMS OF THE PAA

ANNUAL AUDIT

1. Financial and performance management and compliance with legislation are audited as part of the annual audit process. The auditor's report reflects an opinion, conclusion or material findings on the following:
 - The financial statements or similar financial reporting
 - Compliance with specific matters in key legislation
 - Reported performance information, if applicable
 - Internal control deficiencies that resulted in:
 - modifications of the opinion or conclusion on the financial statements
 - findings on the reported performance of the auditee against predetermined objectives
 - findings on compliance with legislation.
2. Material irregularities are identified during the annual audit process and reported in the auditor's report. The actions taken by accounting officers and authorities to address identified material irregularities are also audited and reported in the auditor's report. In terms of section 20(4) of the PAA, the auditor's report may include recommendations for addressing the identified material irregularities by a stipulated date if the actions of the accounting officer or authority were not appropriate.

AUDITING STANDARDS AS WELL AS THE FREQUENCY, NATURE AND SCOPE OF AUDITS – SECTION 13(1)(a) AND (b) OF THE PAA

Auditing standards

3. The International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements issued by the International Auditing and Assurance Standards Board (IAASB)¹ of the International Federation of Accountants (IFAC), as well as the *International Code of Ethics for Professional Accountants (including*

¹ <http://www.ifac.org/IAASB>

International Independence Standards) issued by IFAC's International Ethics Standards Board for Accountants (IESBA)² are applied in the audits.

4. In addition, relevant principles contained in the International Standards of Supreme Audit Institutions (ISSAIs) published by the International Organization of Supreme Audit Institutions (INTOSAI)³ are applied.
5. In terms of section 20(2)(a) of the PAA, the auditor's report can reflect opinions, conclusion or findings. The pronouncements by the IAASB and the ISSAIs do not have an existing standard for findings engagements where no assurance is provided through opinions or conclusions. The AGSA established a findings engagement methodology using relevant principles from the pronouncements by the IAASB, tailored for this specific purpose.

Audit of financial statements or similar financial reporting – section 20(2)(a) of the PAA

6. In terms of section 20(2)(a) of the PAA, the auditor's report must reflect an opinion, conclusion or findings on the financial statements of the auditee in accordance with the applicable financial reporting framework and legislation. Assurance is provided by way of an opinion or conclusion in the auditor's report.
7. The level of assurance provided may be reasonable (an opinion) or limited (a conclusion) as predetermined by the AGSA based on the following:
 - The importance of the mandate of the auditee
 - The size and nature of the auditee's business
 - Requirements of legislation applicable to the auditee
8. The audit is performed in accordance with the International Standards on Auditing (ISAs) or ISRE 2400, *Engagements to review historical financial statements*, as applicable.

Audit of compliance with applicable legislation relating to financial matters, financial management and other related matters – sections 20(2)(b) and 28(1)(b) of the PAA

9. In terms of section 20(2)(b) of the PAA, the auditor's report must reflect an opinion, conclusion or findings on the auditee's compliance with any applicable legislation relating to financial matters, financial management and other related matters. In terms of section 28(1)(b) of the PAA, the auditor's report must reflect at least an

² <https://www.ifac.org/ethics>

³ <https://www.intosai.org>

⁴ <http://www.asb.co.za>

- opinion or conclusion on the auditee's compliance with any applicable legislation relating to financial matters, financial management and other related matters.
10. The auditor's report reflects material findings on non-compliance with specific matters in key legislation but does not provide assurance by way of an opinion or conclusion.
 11. In accordance with the AGSA findings engagement methodology, procedures are performed to test compliance with selected requirements in key legislation. Material findings on the institution's compliance with the selected requirements are reported in the auditor's report.
 12. The requirements selected for testing are those that are relevant to the financial and performance management of the institution, clear to allow consistent measurement and evaluation, while also sufficiently detailed and adequately available to report in an understandable manner. The selection is done through an established AGSA process.
 13. The selected legislative requirements and any material findings on non-compliance with these requirements are included under the heading *Compliance with legislation* in the auditor's report. Where there is nothing to be reported for any of the selected requirements, a statement to this effect will be included in the auditor's report.

Audit of reported performance of the auditee against predetermined objectives – sections 20(2)(c) and 28(1)(c) of the PAA

14. In terms of section 20(2)(c) of the PAA, the auditor's report must reflect an opinion, conclusion or findings on the reported performance of the auditee against its predetermined objectives. In terms of section 28(1)(c) of the PAA, the auditor's report must reflect at least an opinion or conclusion on the reported information relating to the performance of the auditee against predetermined objectives.
15. The level of assurance provided may be reasonable (an opinion) or limited (a conclusion) or none (findings) as predetermined by the AGSA based on the following:
 - The importance of the mandate of the auditee
 - The size and nature of the auditee's business.
16. Assurance in the form of an audit opinion or conclusion on the usefulness and reliability of the reported information on performance against predetermined

objectives is currently included in the management report. Material findings are reported in the auditor's report.

17. The AGSA applies qualitative and quantitative considerations in selecting the subject matters (programmes/objectives/development priorities) for audits where assurance is provided. The considerations include the following considered individually and in combination:
 - Subject matters that are a requirement of a law, regulation or sector determination.
 - Subject matters that relate to the primary functions or purposes of the entity, i.e. its reason for being.
 - Subject matters that could be of significant national, community or public interest.
 - Subject matters that relate to outputs of significant importance to the public, such as those with an impact on public health, safety, as well as social, economic or environmental well-being.
 - Any individual subject matter with a budgeted or actual expenditure or revenue amount constituting 30% or more of the total budgeted or actual expenditure or revenue amount.
18. The performance indicators selected for testing in a findings engagements are those that measure an auditee's performance on its primary mandated functions and which are of significant national, community or public interest.
19. Where the entity is not required to report on its performance or where it has nothing to report in the case of a dormant entity, a statement to this effect will be included in the auditor's report.
20. The audit is performed in accordance with ISAE 3000 (Revised) if an audit opinion or conclusion is provided or the AGSA findings engagement methodology if findings only are reported. The criteria tested is developed from the Performance Management and Reporting Framework (PMRF), consisting of the following:
 - Legislation applicable to performance planning, management and reporting, which includes the following:
 - PFMA
 - Treasury Regulations (TR), 2005, issued in terms of the PFMA
 - National Treasury (NT) Practice Note 4 of 2009-10
 - Public Service Act, 1994 (PSA)
 - Public Service Regulations, 2016, issued in terms of the PSA

- MFMA
 - Municipal Systems Act, 2000 (MSA)
 - Regulations for Planning and Performance Management, 2001, issued in terms of the MSA
 - Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006, issued in terms of the MSA
 - FMPPLA
 - Regulations for reporting by public higher education institutions, 2014, issued in terms of the Higher Education Act No. 101 of 1997 (applicable to universities only).
 - Framework for the Managing of Programme Performance Information (FMPPI), issued by the NT. This framework is applicable to all spheres of government.
 - Revised Framework for Strategic Plans and Annual Performance Plans (Revised FSAPP) (2020), issued by the NT. This framework is applicable to all national and provincial departments, government components, constitutional institutions and those public entities listed in parts A and C of schedule 3 of the PFMA.
 - Circulars and guidance issued by the NT, Department of Public Service and Administration (DPSA), Department of Cooperative Governance (DCoG) and supported by the Department of Planning, Monitoring and Evaluation (DPME) regarding the planning, management, monitoring and reporting of performance against predetermined objectives.
21. The criteria applicable to the different categories of auditees, as derived from the PMRF, are detailed in Annexure A. Material findings on the completeness of planned performance information and overall presentation of reported information will be included only in the management report and not in the auditor's report.

Internal control deficiencies, as indicated by the reference to financial management in section 4(1) and (3) of the PAA

22. In terms of section 4(1) and (3) of the PAA, financial management must be audited and reported on. Deficiencies in internal control that resulted in the modification of the opinion or conclusion on the financial statements and in material findings

on the reported performance information and compliance with legislation are included in the auditor's report.

23. The criteria used to evaluate internal control are set out in Annexure C.

Focus areas – section 13(1)(b) of the PAA

24. Additional specific audit focus areas are identified based on an annual risk assessment. Guidance on the scoping of the focus areas is provided annually in a technical update. Significant findings arising from the audits are included in the reports to management and in the AGSA's general reports.

Material irregularities – sections 1, 5(1A), 5(1B), 5A, 5B, 20(4) of the PAA

25. Material irregularity means any non-compliance with, or contravention of, legislation, or fraud, theft or a breach of a fiduciary duty identified during an audit performed under this 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.

The introduction of the concept of material irregularities through the amendment to the PAA was not an attempt to bring in another punitive measure but is rather a complementary mechanism for strengthening financial and performance management, which in turn will contribute to improved accountability in the public sector. If the accounting officer and authority, supported by their political leadership, adhere to their legislated responsibilities and commit to taking swift action when notified of a material irregularity, there will be no need for the Auditor-General to use the remedial and referral powers provided for by section 5(1)(1A) and 5(1)(1B) of the PAA.

26. The process of identifying material irregularities is implemented in a phased approach to allow for the establishment of the capacity, processes and relationships required for full implementation. Therefore, the material irregularity process is implemented at selected auditees audited by the AGSA.
27. Material irregularities identified will be reported in the auditor's report.

Discretionary engagements – section 5(1)(a), (aA) and (d) of the PAA

28. The AGSA may, at its discretion, perform audit-related services, performance audits, special audits, investigations and other defined types of engagements. In addition to the International Standard on Quality Control (ISQC) 1, *Quality Control*

for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, the following standards guide these audits:

- Performance audits

These audits are conducted in accordance with ISSAI 3000, *Standard for Performance Auditing* and the *Performance audit manual* developed by the AGSA.

- Investigations

In terms of section 5(1)(d) of the PAA and Investigations and special audits regulation 3(1), the Auditor-General may exercise discretion in deciding to carry out an investigation after taking into account all relevant information and circumstances relating to that information. Investigations and special audits regulation 5(1) prescribes the process of acceptance or declination of a request for an investigation.

Investigations are conducted in accordance with *Standards and guidelines: Investigations* developed by the AGSA.

The annual audit process is vastly different from an investigation. The purpose of the annual audit is not to identify and report on fraud and corruption, but the audit processes could identify possible fraud and corruption which is then reported to management for investigation. The audit evidence gathered as part of the annual audit process is persuasive in nature for the purpose of reaching a particular conclusion and does not require the audit of every transaction, event or action. In contrast, the main objective of an investigation is to gather extensive, factual and conclusive evidence, for example in order for the matter to hold up in court or in a disciplinary forum. To equate an audit to an investigation is misdirected and leads to unrealistic expectations in respect of the results that an audit can deliver.

- Other defined engagements

These audits are conducted in accordance with ISA 805 (Revised), *Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement*, ISAE 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, ISRE 2410, *Review of*

Interim Financial Information Performed by the Independent Auditor of the Entity or International Standard on Related Services (ISRS) 4400, Engagements to Perform Agreed-Upon Procedures Regarding Financial Information, as appropriate.

Complaints against the AGSA – section 13(1)(c) of the PAA

29. The AGSA's complaints mechanism in terms of section 13(1)(c) of the PAA accommodates complaints pertaining to the following:

- The exercising of powers, the performance of duties and the administration of the AGSA pertaining to the performance of audits and any other functions in terms of section 11 of the PAA.
- Work performed during an audit by the AGSA, authorised auditors and other personnel where it is alleged that such work does not meet professional standards and regulatory and legal requirements.
- Complaints of non-compliance by the AGSA, authorised auditors and other personnel with the AGSA's internal system of quality control.
- Complaints pertaining to the auditor-general as a person.

30. Complaints against the AGSA should be addressed in writing to the:

Complaints Manager, Auditor-General of South Africa

Physical address: Lynnwood Bridge Office Park, 4 Daventry Road, Lynnwood Manor, Pretoria

Postal address: PO Box 446, Pretoria, 0001

Email: ethics@agsa.co.za.

AUDITS OF PUBLIC ENTITIES AND OTHER INSTITUTIONS NOT PERFORMED BY THE AGSA – SECTION 4(3) OF THE PAA

Audits that the AGSA has opted not to perform – section 25(1)(a) of the PAA

31. In terms of section 4(3)(a) and (b) of the PAA, the AGSA may audit and report on the accounts, financial statements and financial management of any public entity listed in the PFMA, and any other institution not mentioned in section 4(1) of the PAA and which is:

- funded from the national revenue fund or a provincial revenue fund or by a municipality; or
- authorised in terms of any legislation to receive money for a public purpose.

32. In terms of section 25(1)(a) of the PAA, the AGSA opts not to perform the audits of any auditees within the ambit of section 4(3) of the PAA which are not already being audited by the AGSA for the 2019-20 financial year, unless the auditee is advised otherwise before the start of that financial year.
33. The requirements for the procedural matters relating to the audits that the AGSA has opted not to perform in terms of section 4(3) of the PAA are contained in the Public Audit Act, 2004 (Act No. 25 of 2004): Regulations on Audits by Auditors in Private Practice which were issued on 1 April 2019. Annexures D and E of this directive should be used together with the implementation of these regulations.

AUDITEES FOR WHICH LEGISLATION IS NOT PRESCRIPTIVE IN RESPECT OF THE FINANCIAL STATEMENTS – SECTION 14(2)(b) OF THE PAA

34. The financial statements of an auditee, as defined in section 1(1) of the PAA, which is not subject to the PFMA, the MFMA or any other legislation that is prescriptive in respect of the financial statements, must:
- be prepared in accordance with the Generally Recognised Accounting Practice (GRAP) reporting framework issued by the Accounting Standards Board (ASB)⁴
 - comply with the PFMA requirements applicable to entities as they pertain to the information to be contained in the financial statements, as well as the period within which the financial statements are to be submitted for auditing.
35. The above requirement regarding the application of the GRAP reporting framework is not applicable where the auditee is not required to prepare full financial statements comprising a statement of financial position, a statement of financial performance, a statement of changes in net assets, a cash flow statement and notes, including a summary of significant accounting policies and other explanatory notes.
36. Where an entity is not listed in the PFMA, even though it appears to comply with the criteria of a public entity, it should comply with paragraph 34.

TIMING AND SUBMISSION OF INFORMATION FOR AUDIT PURPOSES – AND CONFIDENTIALITY OF INFORMATION – SECTIONS 15(2)(b) and 50 OF THE PAA

37. In compliance with applicable legislated submission, auditing and tabling deadlines in the PFMA and the MFMA, as well as to allow adequate time for

⁴ <http://www.asb.co.za>

conducting the audit in accordance with the relevant auditing standards, auditees must adhere to the following:

- The annual performance reports must be submitted not later than the legislated submission date for the financial statements.
- The trial balance and general ledger that agree with the financial statements, together with the supporting asset register, inventory register and subsidiary ledgers for receivables and payables, must be submitted together with the financial statements. All information in support of disclosures in the financial statements not included in the general and subsidiary ledgers must also be submitted concurrently with the financial statements.
- The strategic development plan and all other documentation and information in support of the annual performance report must be submitted at the latest with the annual performance report.
- All documentation and information in support of the financial statements, reported performance against predetermined objectives and compliance with legislation must be available on request and be retrievable within a reasonable time, as agreed per the engagement letter. If this information is not provided within the time agreed, it will be regarded as a limitation on the audit, which could result in a modification of the audit opinion.
- As agreed in the audit engagement letter, the other financial and non-financial information to be included in the annual report should be made available on or before the date contained therein. If this other information is not provided before the date of the auditor's report, management will be requested to provide written representation that the information will be provided as soon as possible and before the annual report is published; this confirmation will be referred to in the auditor's report. The fact that the other information is not provided before the date of the auditor's report does not prevent the auditor from issuing the auditor's report, but the other information will be read and considered when it becomes available, which may require amendments to the auditor's report if inconsistencies or material misstatements are identified.
- The withdrawal and re-submission of financial statements and performance reports submitted for auditing are not permitted; the financial statements and performance reports may only be adjusted for matters identified during the audit.

38. The confidentiality of information obtained in an engagement must be observed at all times. In terms of section 50 of the PAA and the *International Code of Ethics for Professional Accountants* of the International Ethics Standards Board for Accountants, the AGSA, or an audit firm appointed in terms of section 25 of the PAA, will not disclose or make available any information obtained during an audit, other than the final auditor's report, to any third party unless this is to a legislature or internal committee of a legislature or a court in a criminal matter and the disclosure has been approved by the auditee and the Auditor-General.

ASSESSMENT AND RECOGNITION OF THE FINANCIAL REPORTING FRAMEWORKS APPLICABLE IN THE PUBLIC SECTOR – SECTION 20(2)(a) OF THE PAA

39. The applicable financial reporting framework provides the criteria against which the auditor audits the financial statements. As one of the preconditions for an audit, the auditor is required to determine whether the financial reporting framework applied in preparing the financial statements is acceptable. This is done by applying the requirements of the ISAs and the guidance set out in South African Auditing Practice Statement (SAAPS) 2. The following financial reporting frameworks are recognised in the public sector and are considered fair presentation frameworks:

- International Financial Reporting Standards (IFRS)
- Standards of GRAP
- Modified Cash Standard (MCS) prescribed by the NT.

40. Departures or exemptions from the applicable financial reporting framework are granted in terms of sections 79 and 92 of the PFMA, respectively, and sections 170 and 177 of the MFMA, respectively.

41. Should an auditee be granted a departure or exemption from the applicable financial reporting framework in accordance with the requirements of the PFMA or the MFMA, additional disclosure of the nature of and reasons for, the period of, and the items affected by, the departure or exemption from the applicable financial reporting framework is required in the financial statements to mitigate any possible misunderstanding by the users of the financial statements.

42. The departure or exemption or use of a financial reporting framework other than that prescribed, may affect the acceptability of the financial reporting framework and, as a consequence, the wording of the audit opinion. This is assessed on a case-by-case basis in terms of the ISAs.

WITHDRAWAL OF PREVIOUS GOVERNMENT GAZETTES

43. General Notice 45637, issued in *Government Gazette* No. 1599 of 13 December 2021, is hereby withdrawn and replaced by the requirements as set out in this notice.

EFFECTIVE DATE

44. This notice is effective for financial periods beginning on or after 1 April 2022 and is applicable until further notice. A similar notice will not necessarily be issued annually.

ENQUIRIES

45. Any enquiry related to this notice should be addressed to the following office:

Business Unit Leader: Technical Audit Support, Auditor-General of South Africa

Telephone: 012 426 8000

Fax: 012 426 8333

Email: TAS2@agsa.co.za.

Signed and approved: T Maluleke, Auditor-General

ANNEXURE A: APPLICABILITY OF CRITERIA DEVELOPED FROM THE PERFORMANCE MANAGEMENT AND REPORTING FRAMEWORK TO DIFFERENT CATEGORIES OF AUDITEES

The criteria developed from the above framework are applicable to audits in all three spheres of government unless otherwise indicated.

Criteria	References to PMRF per type of institution				
	Departments / Constitutional institutions / Trading entities	Public entities	Municipalities	Municipal entities	Parliament / Provincial legislatures
Consistency: Performance indicators and targets are consistent between planning and reporting documents.					
					Universities

Criteria	References to PMRF per type of institution					
	Departments / Constitutional institutions / Trading entities	Public entities	Municipalities	Municipal entities	Parliament / Provincial legislatures	Universities
1. Reported indicators are consistent or complete when compared to planned indicators.	Section 40(3)(a) of the PFMA TR 5.2.4 NT Instruction No. 10 of 2020-21: Implementation of the Revised FSAPP Section 25(l) of the PSR	Section 55(2)(a) of the PFMA TR 28.2.2 Applicable to 3A & 3C public entities: TR 30.1.3(g) NT Instruction No. 10 of 202021: Implementation of the Revised FSAPP Applicable to 2; 3B & 3D public entities: TR 29.1.1 & TR 29.2	Section 121(3)(f) of the MFMA Section 41(a) – (c) & section 46 of the MSA	Section 121(4)(d) of the MFMA	Section 55(3)(d) of the FMPPLA	Section 5(2)(k) & 7(4)(a) of the regulations for reporting by Public Higher Education Institutions
2. Changes to indicators are approved.	TR 5.1.1 NT Instruction No. 10 of 2020-21: Implementation of the Revised FSAPP Section 4.4.3 and 4.4.4 of Revised FSAPP	Applicable to 3A & 3C public entities: TR 30.1.1 NT Instruction No. 10 of 2020-21: Implementation of the Revised FSAPP Section 4.4.3 and 4.4.4 of Revised FSAPP Applicable to	Section 25(2) of the MSA	Section 54(1)(c) of the MFMA	Section 15(1) & (2)(b) of the FMPPLA	Section 5(2)(m) of the regulations for reporting by Public Higher Education Institutions

3. Reported targets are consistent or complete compared to planned targets.	Section 40(3)(a) of the PFMA TR 5.2.4 NT Instruction No. 10 of 2020-21: Implementation of the Revised FSAPP Section 25(1) of the PSR	Section 55(2)(a) of the PFMA TR 28.2.2 Applicable to 3A & 3C public entities; TR 30.1.3(g) Applicable to 2; 3B & 3D public entities; TR 29.1.1 & TR 29.2	Section 121(3)(f) of the MFMA Section 41(a) – (c) & section 46 of the MSA	Section 121(4)(d) of the MFMA	Section 55(3)(d) of the FMPLA	Sections 5(2)(k) & 7(4)(a) of the regulations for reporting by Public Higher Education Institutions
References to PMRF per type of institution						
Criteria	Departments / Constitutional institutions / Trading entities	Public entities	Municipalities	Municipal entities	Parliament / Provincial legislatures	Universities
	TR 5.1.1 NT Instruction No. 10 of 2020-21: Implementation of the Revised FSAPP Section 4.4.3 and 4.4.4 of Revised FSAPP	Applicable to 3A & 3C public entities; TR 30.1.1 NT Instruction No. 10 of 2020-21: Implementation of the Revised FSAPP Section 4.4.3 and 4.4.4 of Revised FSAPP	Section 25(2) of the MSA	Section 54(1)(c) of the MFMA	Section 15(1) & (2)(b) of the FMPLA	Section 5(2)(m) of the regulations for reporting by Public Higher Education
4. Changes to targets are approved.						

			Applicable to 2; 3B & 3D public entities: TR 29.1.1 & TR 29.2					
5. Reported achievements are consistent with the planned and reported indicator and target*.	Section 40(3)(a) of the PFMA	Section 55(2)(a) of the PFMA	Section 121(3)(f) of the MFMA	Section 121(4)(d) of the MFMA	Section 55(3)(d) of the FMPPLA	Section 7(4)(a) of the regulations for reporting by Public Higher Education Institutions		
Measurability: Performance indicators are well defined and verifiable, and targets are specific, measurable and time bound.								
6. A performance indicator is well defined when it has a clear, unambiguous definition so that data will be collected consistently and is easy to understand and use.	FMPPI chapter 3.2				Criteria not applicable	Section 1(d) of the regulations for reporting by Public Higher Education Institutions		
7. A performance indicator is verifiable when it is possible to validate or verify the processes and systems that produce the indicator.	FMPPI chapter 3.2				Criteria not applicable			
8. A target is specific when the nature and required level of performance of the	FMPPI chapter 3.3				Criteria not applicable	Section 1(a) of the regulations for reporting by Public Higher Education Institutions		

target is clearly identifiable.									
Criteria	References to PMRF per type of institution						Parliament / Provincial legislatures	Universities	
	Departments/ Constitutional institutions / Trading entities	Public entities	Municipalities	Municipal entities					
9. A target is measurable when the required performance can be measured.	FMPPJ chapter 3.3						Criteria not applicable	Section 1(b) of the regulations for reporting by Public Higher Education Institutions	
10. A target is time bound when the timeframes for achievement of targets are indicated.	FMPPJ chapter 3.3						Criteria not applicable	Section 1(c) of the regulations for reporting by Public Higher Education Institutions	
Relevance: Performance indicators relate logically and directly to an aspect of the institution's mandate and the realisation of its strategic goals and objectives.									
11. The performance indicator and target relate logically and directly to an aspect of the institution's mandate and the realisation of its strategic goals and objectives.	FMPPJ chapter 3.2						Criteria not applicable	Section 1(e) of the regulations for reporting by Public Higher Education Institutions	

Presentation and disclosure: Performance information in the annual performance report is presented and disclosed in accordance with the requirements contained in the legislation, frameworks, circulars and guidance.						
12. Reasons for variances between planned and actual performance are disclosed in the annual performance report.	NT annual report guide for national and provincial departments Section 31 (1) of the PSR	Applicable to 3A & 3C public entities: NT annual report guide for schedule 3A and 3C public entities	Criteria not applicable			
13. Reasons for variances are corroborated by source documentation.	NT annual report guide for national and provincial departments Chapter 5 of the FMPPJ	Applicable to 3A & 3C public entities: NT annual report guide for schedule 3A and 3C public entities Chapter 5 of the FMPPJ	Criteria not applicable			
Criteria	References to PMRF per type of institution					
	Departments/ Constitutional institutions / Trading entities	Public entities	Municipalities	Municipal entities	Parliament / Provincial legislatures	Universities
14. Changes to performance indicators and performance targets are disclosed in the annual performance report.	NT annual report guide for national and provincial departments Section 31 (1) of the PSR	Applicable to 3A & 3C public entities: NT annual report guide for schedule 3A and 3C public entities	Criteria not applicable			
15. Actual performance compared to planned	Criteria not applicable		Section 46 of the MSA	Criteria not applicable		

targets and prior year performance is disclosed in the annual performance report.					
16. Measures taken to improve performance are disclosed in the annual performance report.	Criteria not applicable	Section 46 of the MSA	Criteria not applicable	Criteria not applicable	Criteria not applicable
17. Measures taken to improve performance are corroborated with audit evidence.	Criteria not applicable	Section 46 of the MSA	Criteria not applicable	Criteria not applicable	Criteria not applicable
Reliability: The recording, measurement, collation, preparation and presentation of information on actual performance achievements are valid, accurate and complete.					
18. Reported performance occurred and pertains to the reporting entity.	Section 40(3)(a) of the PFMA Chapter 5 of the FMPPPI Section 25(1)(e) of the PSR	Section 55(2)(a) of the PFMA Chapter 5 of the FMPPPI	Section 45 of the MSA Chapter 5 of the FMPPPI	Section 45 of the MSA Chapter 5 of the FMPPPI	Section 55 of the FMPPPI Section 7 of the regulations for reporting by Public Higher Education Institutions
19. Amounts, numbers and other data relating to reported performance are recorded and reported correctly.					
20. All actual performance that should have been recorded is included in the reported performance information.					

ANNEXURE B: CRITERIA USED TO EVALUATE INTERNAL CONTROL**LEADERSHIP**

- Provide effective leadership based on a culture of honesty, ethical business practices and good governance, protecting and enhancing the best interests of the auditee.
- Exercise oversight responsibility regarding financial and performance reporting, compliance and related internal controls.
- Implement effective human resource management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.
- Establish and communicate policies and procedures to enable and support the understanding and execution of internal control objectives, processes and responsibilities.
- Develop and monitor the implementation of action plans to address internal control deficiencies.
- Establish an information technology (IT) governance framework that supports and enables the business, delivers value and improves performance.

FINANCIAL AND PERFORMANCE MANAGEMENT

- Implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting.
- Implement controls over daily and monthly processing and reconciling of transactions.
- Prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.
- Review and monitor compliance with applicable legislation.
- Design and implement formal controls over IT systems to ensure the reliability of the systems and the availability, accuracy and protection of information.

GOVERNANCE

- Implement appropriate risk management activities to ensure that regular risk assessments, including the consideration of IT risks and fraud prevention, are

conducted and that a risk strategy to address the risks is developed and monitored.

- Ensure that there is an adequately resourced and functioning internal audit unit that identifies internal control deficiencies and recommends corrective action effectively.
- Ensure that the audit committee promotes accountability and service delivery through evaluating and monitoring responses to risks and by overseeing the effectiveness of the internal control environment, including financial and performance reporting and compliance with legislation.

ANNEXURE C: MONITORING CHECKLIST FOR AUDITS NOT CONDUCTED BY THE AUDITOR-GENERAL OF SOUTH AFRICA

INSTRUCTIONS

1. This checklist should be completed by the appointed audit firm for each audit it has conducted and should be submitted together with the information required in terms of sections 27(5) and 28(3)(c) of the PAA within five months after the financial year-end for all institutions with the exception of Higher Education Institution which is six months after the financial year-end.

DETAILS OF AUDITEE	
Name of auditee	
Controlling department	
Type of auditee (schedule number)	
Holding company (if applicable)	
Subsidiaries (if applicable)	
DETAILS OF AUDIT FIRM	
Engagement firm	
Engagement firm's address	
Engagement firm's contact details	
Engagement partner	
Engagement partner's contact details	
AGSA DETAILS	
Audit business unit	
Business unit leader	

No.	Requirements	Complied Yes / no* / not applicable	Remarks / comments
Public Audit Act, 2004 (Act No. 25 of 2004) (PAA)			
1.	All the requirements of the PAA and this general notice were complied with.		
2.	The auditor's report to the accounting authority was submitted within the timeframe prescribed by the PFMA.		
3.	Three copies of the annual report, containing the auditor's report and the audited financial statements, were submitted to the AGSA by 31 August.		
Audit			
4.	The auditor's report complied with the template and reporting guide provided by the AGSA.		
5.	Other technical guidance provided by the AGSA as applicable to the auditee has been complied with.		
6.	Separate financial statements were audited and an auditor's report was submitted for all subsidiaries.		
* Where the answer is 'no', comments must be included.			

7. General comments:

Insert details

Completed by engagement partner:	Signature:
	Name:
	Date:

CONCLUSION (to be completed by the audit business unit after receipt of all information)

No.	Requirements	Complied Yes / no*	Remarks / comments
1.	Did the auditors and the auditee satisfy the requirements of sections 25 to 27 of the PAA, relating to the following:		
	• Appointment of auditors		
	• Discharge of auditors		
	• Duties and powers of auditors		
2.	Has the engagement firm satisfied the reporting requirements of the following:		
	• The PAA		
	• This general notice		
	• The AGSA's <i>Reporting guide</i> and reporting template		
	• Other technical guidance applicable to the auditee		
* Where the answer is 'no', comments must be included.			

3. General comments:

Insert details

4. Recommended further action in terms of this notice:

Insert details

**Evaluated by a
business unit leader /
senior manager of
the AGSA**

Signature:

Name:

Date:

ANNEXURE D: CONSULTATION WITH THE AUDITOR-GENERAL OF SOUTH AFRICA ON THE APPOINTMENT OR DISCHARGE OF THE REGISTERED AUDITOR IN TERMS OF SECTIONS 25 AND 26 OF THE PAA

INSTRUCTIONS

The auditee should submit the following details and complete the applicable sections as follows:

- PART 1 – When the auditee has not received confirmation that the AGSA has opted to perform the audit prior to the commencement of the financial year and is appointing a new audit firm.
- PART 2 – When the auditee has not received confirmation that the AGSA has opted to perform the audit prior to the commencement of the financial year and the current audit firm is to be reappointed.
- PART 3 – When the auditee wishes to discharge the current audit firm.
- PART 4 – When the auditor in private practice wishes to resign as the appointed auditor.

Particulars of auditee		
Name		
Postal address		
Physical address		
Fax number		
Telephone number		
Email address of chief financial officer		
Accounting authority chairperson	Name	
	Contact details	
Responsible minister (executive authority)	Name	
	Contact details	
Responsible department		
Contact person at department		
Financial year in question		
PFMA schedule (2, 3A, 3B, 3C or 3D)		
Name of holding entity (if applicable)		

PART 1 – Appointment of new audit firm**Information to be supplied**

1. Submit the following via email to section4@agsa.co.za:
 - Completed information sheet (see below)
 - Declaration of independence from the proposed audit firm (see section 3 below)
 - Confirmation and details of the process followed for the procurement of the external audit services
 - BBBEE certificate of the audit firm
 - Confirmation of the audit firm's registration with the Independent Regulatory Board for Auditors (IRBA)
 - Approved minutes of the meeting where the appointment of the auditors was discussed
 - Proposal received from the audit firm.

Information sheet

Particulars of audit firm	
Name of audit firm	
Address and contact details	
Engagement partner	
Proposed audit fee	

2. Details of how the quality of the audit firm's work has been assessed, e.g. results of IRBA reviews, as well as confirmation from IRBA that the appointed audit firm is in good standing with IRBA:

Insert details

3. Matters that may influence a decision regarding the independence, objectivity or perceived independence of the audit firm:

Insert details

4. Confirmation from the accounting authority / board that a procurement process was followed and that no exceptions were noted:

Insert details

5. Costs of any audit or non-audit services provided by the audit firm during the last three years:

Financial year			
Audit fees			
Fees for other services			
Total fees			
Non-audit fees as a percentage of total fees			
Nature of services performed			

Declaration of independence by audit firm

Particulars of audit firm	
Name of audit firm	
Address and contact details	
Engagement partner	

We hereby confirm the following concerning our proposed appointment as auditors of for the financial year

- We, or any related network firm, do not undertake any audit or non-audit services at the auditee and have not done so for the past five years.
- We have the necessary competencies and capabilities to undertake the audit.

Completed by engagement partner:	Signature:
	Name:
	Date:

Information submitted by:

Completed by auditee:	Signature:
	Name and designation:
	Date:

PART 2 – Reappointment of audit firm**Information to be supplied**

- Completed information sheet (see below)
- Declaration of independence from the proposed audit firm (see section 3 below)
- Confirmation and details of the process followed for the procurement of the external audit services
- BBBEE certificate of the audit firm
- Confirmation of the audit firm's IRBA registration
- Approved minutes of the meeting where the appointment of the auditors was discussed
- Proposal received from the audit firm.

6. In this regard, the following information should be submitted via email to section4@agsa.co.za:

Information sheet

Particulars of audit firm	
Name of audit firm	
Address and contact details	
Engagement partner	
Financial years previously audited	

7. Details of the audit committee's assessment of the effectiveness and efficiency of the performance of the external auditors, including IRBA review results:

Insert details

8. Details of significant disagreements between the external auditors and the accounting authority during the preceding financial year, if any:

Insert details

9. Indicate any matter that may influence a decision regarding the independence, objectivity or perceived independence of the auditors:

Insert details

10. Name of partner in charge of the audit for the last five years:

Year	Name of partner
1	
2	
3	
4	
5	

11. Name of senior audit manager in charge of the audit for the last five years:

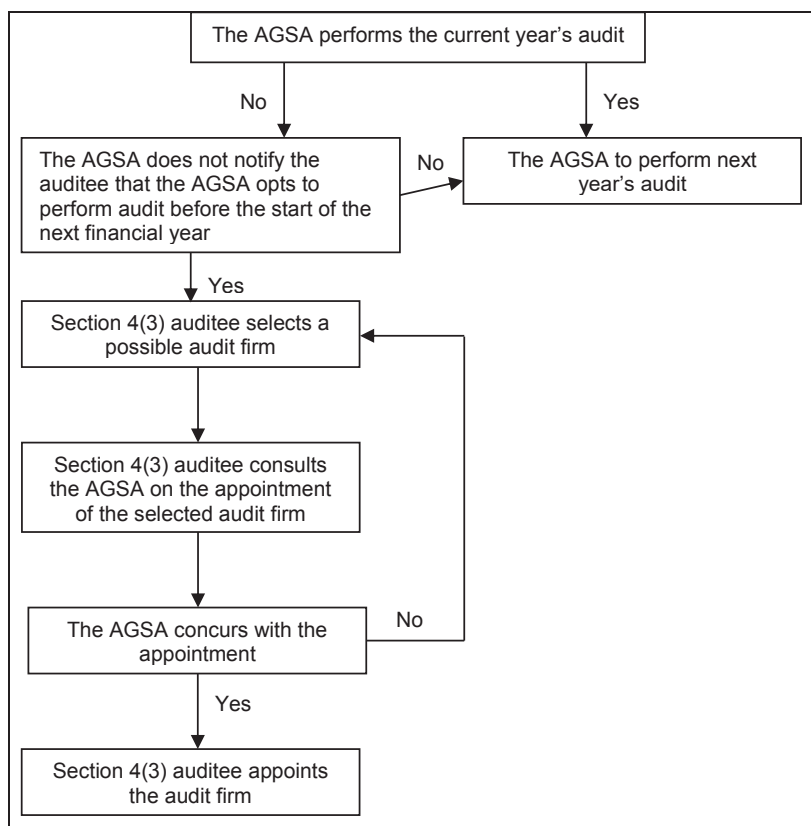
Year	Name of senior audit manager
1	
2	
3	
4	
5	

12. Costs of audit and non-audit services provided by the audit firm during the last three years:

Financial year			
Audit fees			
Fees for other services			
Total fees			
Non-audit fees as a percentage of total fees			
Nature of services performed			

Information submitted by:

Completed by auditee:	Signature:
	Name and designation:
	Date:

SCHEMATIC ILLUSTRATION OF THE PROCESS FOR APPOINTING AN AUDITOR

PART 3 – Discharge of audit firm**Information to be supplied**

13. In this regard, the following information should be submitted via email to section4@agsa.co.za:

- Information sheet
- Notice to the auditor in private practice, giving the reasons for the impending discharge
- Notice to the Auditor-General, giving the reasons for the impending discharge of auditors in private practice
- Written concurrence by the executive authority with the planned discharge.

Information sheet

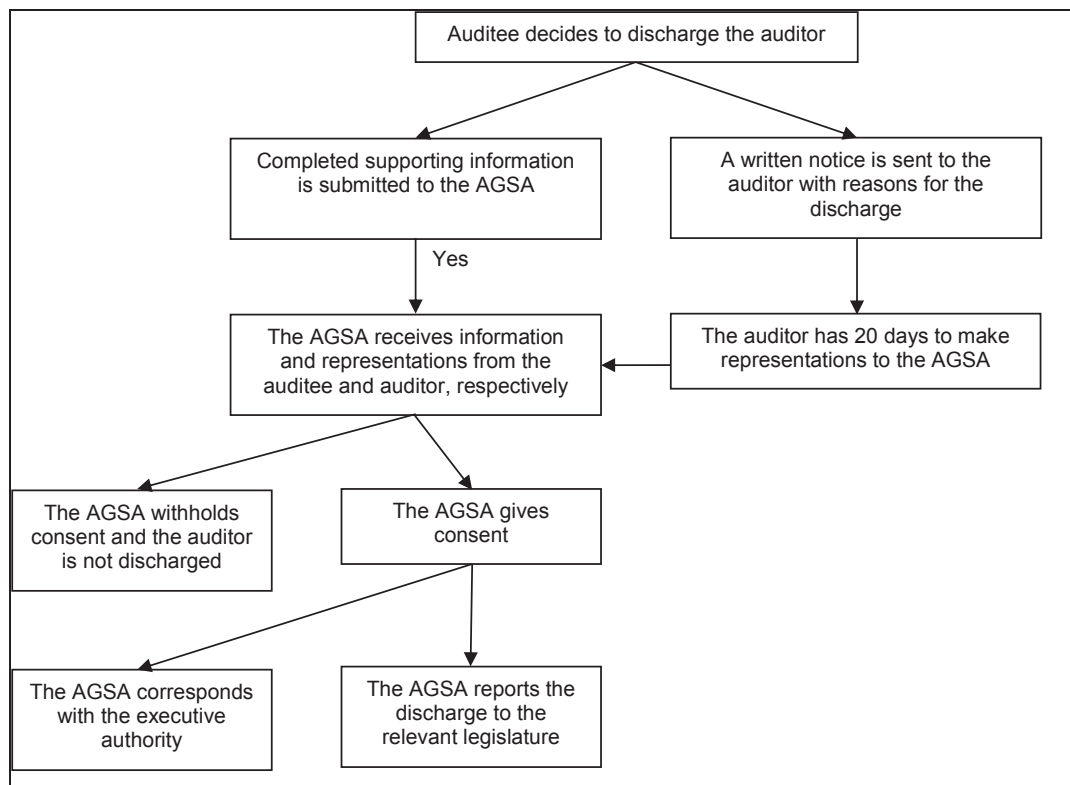
Particulars of audit firm	
Name of audit firm	
Address and contact details	
Engagement partner	
Financial years previously engaged on the audit	

14. Costs of audit and non-audit services provided by the audit firm during the last three years:

Financial year			
Audit fees			
Fees for other services			
Total fees			
Non-audit fees as a percentage of total fees			
Nature of services performed			

Completed and submitted by:	Signature:
	Name and designation:

Date:

SCHEMATIC ILLUSTRATION OF THE PROCESS FOR DISCHARGING AN AUDITOR

PART 4 – Resignation of auditor in private practice**Information to be supplied**

15. In this regard, the following information should be submitted via email to section4@agsa.co.za:

- Information sheet
- Notice to the institution and the Auditor-General, giving the reasons for the resignation.

Information sheet

Particulars of audit firm	
Name of audit firm	
Address and contact details	
Engagement partner	
Financial years previously engaged on the audit	

16. Costs of audit and non-audit services provided by the audit firm during the last three years:

Financial year			
Audit fees			
Fees for other services			
Total fees			
Non-audit fees as a percentage of total fees			
Nature of services performed			

Completed and submitted by:	Signature:
	Name and designation:
	Date:

ANNEXURE E: REGULATIONS ISSUED IN TERMS OF THE PAA AND RELEVANT EXTRACTS FROM THE PAA

1. The following regulations, made in terms of section 52(1) of the PAA, were published in *Government Gazette* No. 42368 of 1 April 2019:

- Material irregularity regulations
- Investigations and special audits regulations
- Regulations on Audits by Auditors in Private Practice.

2. The following extracts from the PAA are relevant for this directive:

1. Definitions

(1) In this Act, unless the context indicates otherwise—

“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 this 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.

2. Objects of this Act

The objects of this Act are—

- (b) to provide for the auditing of institutions and accounting entities in the public sector.

4. Constitutional functions

(1) The Auditor-General must audit and report on the accounts, financial statements and financial management of—

- (a) all national and provincial state departments and administrations;
- (b) all constitutional institutions;
- (c) the administration of Parliament and of each provincial legislature;
- (d) all municipalities;
- (e) all municipal entities; and
- (f) any other institution or accounting entity required by other national or by provincial legislation to be audited by the Auditor-General.

- (2) The Auditor-General must audit and report on the consolidated financial statements of—
 - (a) the national government as required by section 8 of the PFMA;
 - (b) all provincial governments as required by section 19 of the PFMA; and
 - (c) a parent municipality and all municipal entities under its sole or effective control as required by section 122 (2) of the MFMA.
- (3) The Auditor-General may audit and report on the accounts, financial statements and financial management of—
 - (a) any public entity listed in the PFMA; and
 - (b) any other institution ... which is—
 - (i) funded from the National Revenue Fund or a Provincial Revenue Fund or by a municipality; or
 - (ii) authorised in terms of any legislation to receive money for a public purpose.
- (3A) The discretion of the Auditor-General, as contemplated in subsection (3), applies to any public entity contemplated in subsection (3)(a) and any other institution contemplated in subsection (3)(b) that meets the prescribed criteria.
- (4) In the event of any conflict between this section and any other legislation, this section prevails.

5. Other functions

- (1) The Auditor-General may, at a fee and without compromising the role of the Auditor-General as an independent auditor—
 - (a) provide audit-related services to an auditee ..., which is commonly performed by a supreme audit institution on condition that—
 - (i) no services may be provided in respect of any matter that may subsequently have to be audited by the Auditor-General;
 - (ii) such service will not directly result in the formulation of policy; and
 - (iii) there must be full and proper disclosure of (the categories of) such services (in the report annually submitted by the Auditor-General to the National Assembly) in terms of section 10(1)(b).
 - (aA) perform an appropriate audit of any institution ... to determine whether appropriate and adequate measures have been implemented to ensure

that resources are procured economically and utilised efficiently and effectively;

- (d) carry out an appropriate investigation or special audit of any institution ..., if the Auditor-General considers it to be in the public interest or upon the receipt of a complaint or request.
- (3) The Auditor-General may, in the public interest, report on any matter within the functions of the Auditor-General and submit such a report to the relevant legislature and to any other organ of state with a direct interest in the matter.
- (1A) The Auditor-General may, as prescribed, refer any suspected material irregularity identified during an audit performed under this Act to a relevant public body for investigation, and the relevant public body must keep the Auditor-General informed of the progress and the final outcome of the investigation.
- (1B) The Auditor-General has the power to—
 - (a) take any appropriate remedial action; and
 - (b) issue a certificate of debt, as prescribed, where an accounting officer or accounting authority has failed to comply with remedial action.

5A. Taking remedial action

- (1) The Auditor-General must, within a reasonable time after the issuing of an audit report ..., follow up on whether the accounting officer or accounting authority has implemented the recommendations contained in the audit report relating to any material irregularity, within the timeframe stipulated in the audit report.
- (2) If the accounting officer or accounting authority has failed to implement the recommendations contained in the audit report ..., the Auditor-General must take appropriate remedial action to address the failure to implement the recommendations.
- (3) Where a material irregularity resulted in a financial loss to the State, and the accounting officer or accounting authority failed to implement the recommendations contained in the audit report ..., the remedial action taken by the Auditor-General ... must include a directive to the accounting officer or accounting authority to determine the amount of the loss, if not yet determined,

and to recover such loss as required in terms of any applicable legislation, from the responsible person.

5B. Failure to comply with specific remedial action

- (1) Where the accounting officer or accounting authority has failed to implement the remedial action ..., the Auditor-General must issue a certificate of debt, as prescribed, to the accounting officer or accounting authority requiring the accounting officer or accounting authority to repay the amount specified in the certificate of debt to the State.
- (2) The Auditor-General must submit a copy of the certificate of debt, ..., to the responsible executive authority to collect the amount specified in the certificate of debt from the accounting officer or accounting authority in terms of the debt recovery process applicable to the executive authority.
- (3) The executive authority must keep the Auditor-General informed of progress made in collecting the amount due by the accounting officer or accounting authority.
- (4) The Auditor-General, in determining whether to issue a certificate of debt ..., must consider the written representations, as prescribed, received from the accounting officer or accounting authority, and may have due regard to—
 - (a) the progress or outcome of an investigation conducted by the Auditor-General ...;
 - (b) the progress or outcome of any investigation ...; or
 - (c) any other relevant factor.
- (5) If the Auditor-General still intends to issue the certificate of debt after the consideration of the written representations, the Auditor-General must—
 - (a) afford the accounting officer or accounting authority an opportunity to make an oral representation, as prescribed, to an advisory structure, established for this purpose ...; and
 - (b) consider the written recommendations of the advisory structure ... before issuing the certificate.

- (6) The Auditor-General must submit a copy of the certificate of debt issued ... to the relevant legislature for tabling in the relevant legislature.

11. Application of this part

This part applies to all audits of auditees which the Auditor-General—

- (c) must perform in terms of section 4(1) or (2); or
- (d) opts to perform in terms of section 4 (3).

13. Standards for audits

- (1) The Auditor-General, after consulting the oversight mechanism, must determine—
- (a) the standards to be applied in performing audits ...;
 - (b) the frequency, nature and scope of such audits; and
 - (c) procedures for the handling of complaints when performing such audits.
- (3) The Auditor-General may—
- (a) make different determinations on the matters mentioned in subsection (1) for different categories of audits based on recognised best practice; or
 - (b) issue specific directives on those matters in any specific case.

14. Submission of financial statements

- (2) Financial statements submitted by an auditee which is not subject to the PFMA or the MFMA must be submitted within the period, be in a format, contain the information and otherwise comply with any requirements determined—
- (a) by any legislation applicable to that auditee; or
 - (b) in the absence of such legislation, by the Auditor-General.

15. General auditing powers

- (2) The Auditor-General or an authorised auditor may for the purpose of an audit—
- (b) direct a person to produce or to deliver at a specified place and time and in a specified format—
 - (i) any such document, book or written or electronic record or information

20. Audit reports

- (2) An audit report must reflect such opinions and statements as may be required by any legislation applicable to the auditee which is the subject of the audit, but must reflect at least an opinion, conclusion or findings on—
 - (a) the financial statements of the auditee in accordance with the applicable financial reporting framework and legislation;
 - (b) compliance with any applicable legislation relating to financial matters, financial management and other related matters; and
 - (c) reported performance of the auditee against its predetermined objectives.
- (3) In addition, the Auditor-General may report on whether the auditee's resources were procured economically and utilised efficiently and effectively.
- (4) An audit report may contain recommendations to address any matter raised

50. Disclosure of information

No authorised auditor, person assisting an authorised auditor or member of the staff of the Auditor-General may, without the permission of the Auditor-General, disclose information obtained in the course of an audit or the carrying out of duties in terms of this Act otherwise than in an audit report or in accordance with section 18(4).

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065