



AUDITOR-GENERAL  
SOUTH AFRICA

# PRESENTATION TO SCOPA



8 May 2020



## MISSION

“The Auditor-General of South Africa has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country’s democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.”



## VISION

“To be recognised by all our stakeholders as a relevant Supreme Audit Institution (SAI) that enhances public sector accountability.”



# AUDIT OF PERFORMANCE OBJECTIVES

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## Planned scope

As in the case of the 2018-19 audit, our focus will be on the selection of material strategic objectives and auditing:

1. The **reliability** of the reported performance, i.e, whether the information is valid, accurate and complete.
2. The **usefulness** of objectives and indicators, i.e, are they consistent, measurable and relevant as well as its presentation and disclosure.

In determining whether a strategic objective is material, we will assess the following:

- Whether it relates to the core function of the department/entity,
- Is it of significant public interest,
- Does the outputs relate to significant importance to the public, e.g, provision of basic services.



# RESPONSIBILITY IN TERMS OF THE B-BBEE ACT



## B-BBEE Act

**Requirement** – In terms of section 13G(1) of the Act, *“all spheres of government, public entities and organs of state must report on their compliance with broad-based black economic empowerment in their audited annual financial statements and annual reports required under the Public Finance Management Act.”*

**AGSA responsibility** – In terms of the Public Audit Act, “to audit and report” and in terms of the AG directive, our audit report “will reflect an opinion or material findings on the financial statements, reported performance information and compliance with key legislation.” It is through this responsibility that we audit the compliance with s13G(1) of the B-BBEE Act, however at this stage any finding will be limited to the management report. We raised the compliance finding in 91% of the management reports in 2018-19.



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