

## Draft Public Audit Amendment Bill

### Comments from HJ Marsberg

- **Page 9, paragraphs (d) and (e)**

Why is the AGSA being laboured with debt collection on behalf of the State?  
Surely the SARS has the facilities to manage this part? Bear in mind that the AGSA works off a budget and they charge for their time. Who will cover the cost of the administration of this added function?

- **Page 14, paragraph 7(b)**

- “such excess must be defrayed from the National Treasury’s vote [, **provided that the National Treasury is of the view that the auditee has financial difficulty to settle the cost.**” This comment is a duplication of the first sentence in this paragraph.
- The determination as to financial difficulty should be given by the AGSA as they are best placed to form that opinion, not National Treasury.