



The Institute of
Internal Auditors
South Africa

Progress Through Sharing

23 February 2018

c/o Committee Secretary: Ms Cindy Balie
Standing Committee of the Auditor-General
W/S 3/071
3rd Floor
90 Plein Street
Cape Town
8000
Via e-mail: cbalie@parliament.gov.za

Dear Ms Balie

Re: **Comment on the Draft Public Audit Amendment Bill by the Institute of Internal Auditors South Africa (IIA SA)**

- 1 We wish to thank the Auditor-General of South Africa for the direct invitation to the IIA SA to comment on the proposed bill.
- 2 The IIA SA supports the objectives of the changes recommended in the Bill.
- 3 The IIA SA cannot comment on the technicality of the processes outlined in the Bill that the Auditor-General of South Africa would need to apply when executing its mandate under the proposed Bill.
- 4 The IIA SA recommends that the Bill, or subsequent regulations, should include a requirement for the Auditor-General or delegated party, when conducting such statutory audits, to have included consideration of the work done by internal audit which may provide insight into operational activities where undesirable audit outcomes may originate.

Yours faithfully

Dr Claudelle von Eck
Chief Executive Officer

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