

Comments re Draft Public Audit Amendment Bill

Section 1 (Definitions)

(a) -Accounting Authority

Comment-Not sure why the proposed definition extends beyond the definition of the PFMA by including former members of an accounting authority, former Chief Executive Officers other persons formerly appointed as an accounting authority

In terms of case law the former members have no status in terms of the PFMA

-Accounting officer

Comment –Not sure why the definition includes former Accounting officers

-Prescribed

Proposal –Insert after the word regulation... issued in terms of section 52.

(b) Subsection (4) refers to any conflict that may have existed between the section and or any other legislation when the section took effect. It is not sure whether the proposed amendments specifically address those conflicts.

Section 3 (g)

Proposal – Insert the word any after the word includes and in terms of section 52 after the word regulations.

Section 2 (a)

Comment –The reference to prescribed criteria should be more specific in that it should indicate which criteria and by whom the criteria would be developed

(1A)

Proposal- Include at the end of the sentence after the word investigations .Such referrals should be included in the report of the Auditor General in terms of section 20

(1B)

Comment – In terms of the PFMA , Treasury Regulations and the Guidelines of the National Treasury relating to the Identification and finalisation of all cases of unauthorised ,irregular, and wasteful expenditure and any other losses suffered by the auditee (entity) the responsibility of collection of monies fall within the domain of the Accounting Authority with the National Treasury playing a very important oversight role.

Not sure whether the determination and recovery of debt should be part of the AG functions as laid out in section 188 of the Constitution (audit and report). Should this function not rather form part of a newly, to be established, Accountability Court, especially as the debt arrangements could be taken on judicial review to the High Court.

Section 6

(2)(b)

Proposal –Insert after the words financial management including the electronic security of financial systems