

**Cindy-Joy Balie**

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**From:** benchef madala <benchefc@gmail.com>  
**Sent:** 16 February 2018 12:55 PM  
**To:** Cindy-Joy Balie  
**Subject:** Public Audit Act Amendment Bill

Good day Cindy

I would like to welcome the suggested amendments and I accept them with one concern which i deem it would be necessary for parliament and the AGSA to consider

The amendment of section 4 in the act subsection 1B states

(1B) (a) The Auditor-General must recover from the responsible **accounting officer, accounting officers, accounting authority or accounting authorities, as the case may be**, any loss resulting from unauthorised, irregular, fruitless and wasteful expenditure, as defined in any applicable legislation relevant to the auditee, and any other losses suffered by the auditee, including—

The recoveries of monies appears to be limited to only specific officials responsible of particular positions, however the specific individuals responsible or who directed conducted actions that resulted to unauthorised, irregular, fruitless and wasteful expenditure do not appear to be included in the Act

Therefore the Act appears to apply to responsible authorities who are responsible for officials and financial administration

The conduct and actions of people dealing with these transactions are at times sophisticated and secretive, therefore the act need to specifically include the responsible person who incurred the transaction, party of the transaction and those who assisted the process

These may include immediate subordinates of of accounting authorities in particular the heads of Supply Chain Management Units and Chief Financial Officers as the actual transactions happen at this level, therefore they should have equal status to be included in the Act.

If the investigation finds that the accounting officer was not responsible, however the subordinates, private sector, related parties were responsible, is the act enforceable to the those not in authority and where is that in the act?

To avoid judicial reviews and having guilty parties stating that this Act does not apply to them, the Act needs to apply to persons who made the transaction and/or the person responsible for the transaction, persons party to the transaction

Irregular, fruitless and wasteful are at times a results of collusion with private sector, they need to be included in the Act and must be aware that this Act will apply to them as well, so that there can be no one excluded from the recovery of public funds if found guilty.

Kind regards

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