



Briefing to the Portfolio committee on Higher Education and Training audit outcomes

PFMA
2019-20

4 November 2020



AUDITOR - GENERAL
SOUTH AFRICA

Reputation promise

The Auditor-General of South Africa (AGSA) has a constitutional mandate and, as the supreme audit institution (SAI) of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.



Role of the AGSA in the reporting process

Our role as the AGSA is to reflect on the audit work performed to assist the portfolio committee in its oversight role of assessing the performance of the entities taking into consideration the objective of the committee to produce a *Budgetary Review and Recommendations Report (BRRR)*.



Our annual audit examines three areas

THE AG'S
ANNUAL
AUDITS
EXAMINE

3

AREAS:



1 FAIR PRESENTATION AND
ABSENCE OF SIGNIFICANT
MISSTATEMENTS IN
FINANCIAL STATEMENTS

2 RELIABLE AND CREDIBLE
PERFORMANCE
INFORMATION FOR
PREDETERMINED OBJECTIVES

3 COMPLIANCE WITH ALL
LAWS AND REGULATIONS
GOVERNING FINANCIAL
MATTERS

The AGSA expresses the following different audit opinions

Unqualified opinion with no findings (clean audit)



Auditee:

- produced credible and reliable financial statements that are free of material misstatements
- reported in a useful and reliable manner on performance as measured against predetermined objectives in the annual performance plan (APP)
- complied with key legislation in conducting their day-to-day operations to achieve their mandate

Financially unqualified opinion with findings



Auditee produced financial statements without material misstatements or could correct the material misstatements, but struggled in one or more area to:

- align performance reports to the predetermined objectives they committed to in APPs
- set clear performance indicators and targets to measure their performance against their predetermined objectives
- report reliably on whether they achieved their performance targets
- determine the legislation that they should comply with and implement the required policies, procedures and controls to ensure compliance

Qualified opinion



Auditee:

- had the same challenges as those with unqualified opinions with findings but, in addition, they could not produce credible and reliable financial statements
- had material misstatements on specific areas in their financial statements, which could not be corrected before the financial statements were published.

Adverse opinion



Auditee:

- had the same challenges as those with qualified opinions but, in addition, they had so many material misstatements in their financial statements that we disagreed with almost all the amounts and disclosures in the financial statements

Disclaimed opinion



Auditee:

- had the same challenges as those with qualified opinions but, in addition, they could not provide us with evidence for most of the amounts and disclosures reported in the financial statements, and we were unable to conclude or express an opinion on the credibility of their financial statements



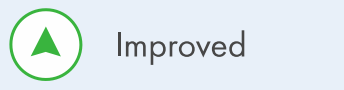
Important to note

The percentages in this presentation are calculated based on the **completed audits of the Higher Education, Science and Technology and portfolio**, unless indicated otherwise.

Audit outcomes are indicated as follows:

-  Unqualified with no findings
-  Unqualified with findings
-  Qualified with findings
-  Adverse with findings
-  Disclaimed with findings
-  Outstanding audits

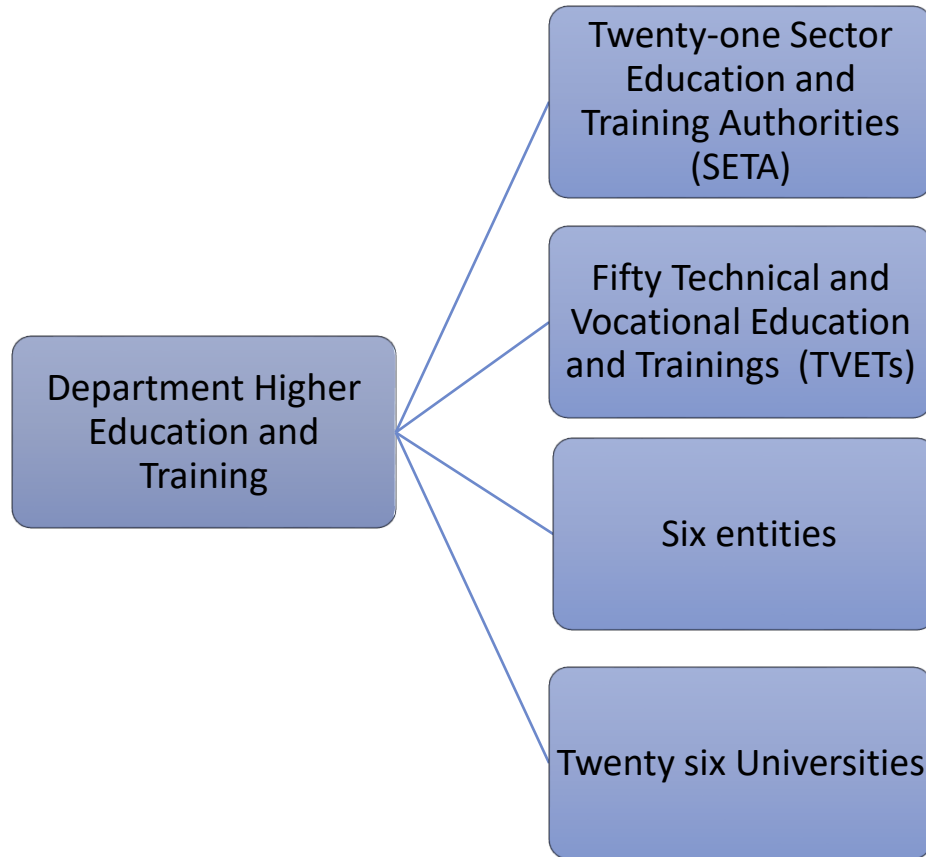
Movement over the previous year is depicted as follows:



ACCOUNTABILITY = PLAN + DO + CHECK + ACT



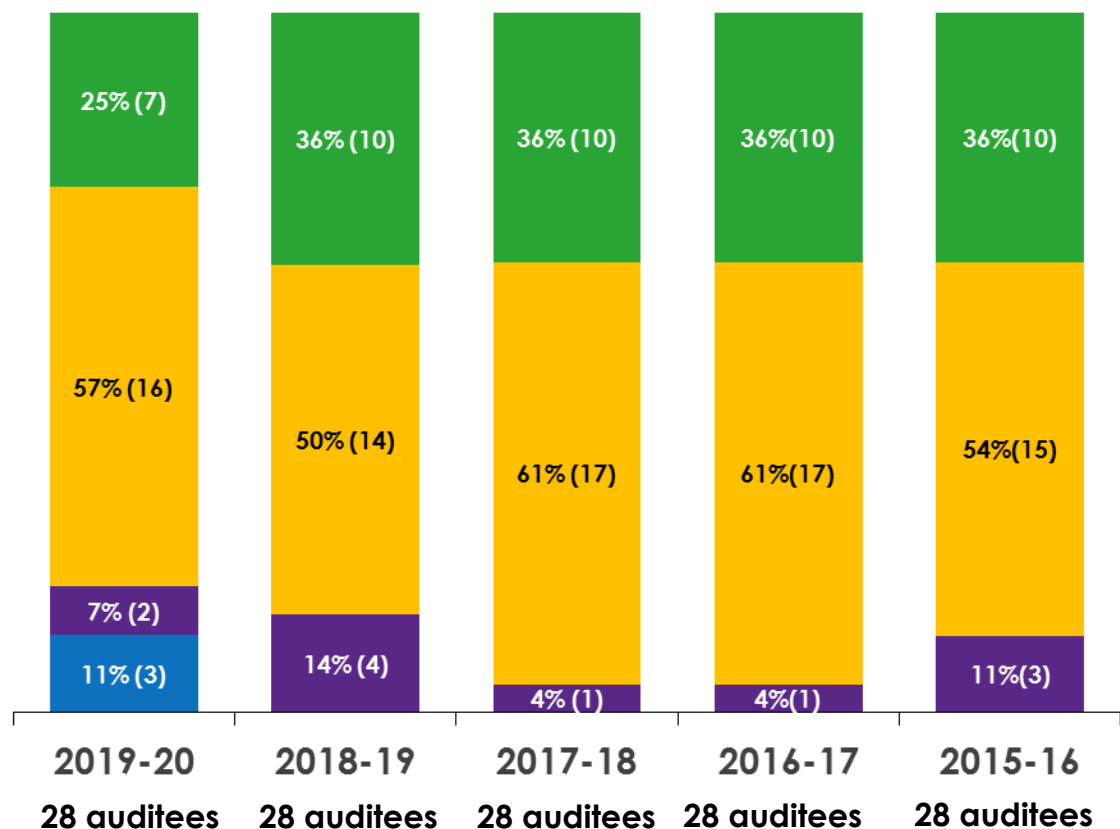
Higher Education and Training



The 2019-20 audit outcomes for DHET and the Setas



Audit outcomes of portfolio over five years



Movement	
▲	2
▼	3
◀	20
Outstanding audits	3

Outstanding audits	
NSF	
NSFAS	
SASSETA	

- We are encouraged by auditees that obtained unqualified audit opinions with no findings.
- Financial statement preparation remains a concerns as material adjustments are effected to the AFS submitted for audit.
- CETA and SSETA received qualified audit opinions on payables, revenue, expenditure and commitments. The entities did not have adequate processes to enable accurate financial reporting , and in some instances could not provide information to support the financial information reported.



Movement table (2019-20 over 2018-19)

Audit outcome	MOVEMENT			
	2 Improved	20 Unchanged	3 Regressed	3 Outstanding audits
Unqualified with no findings = 7	TETA	FPM SETA, PSETA, SAQA, QCTO, NIHSS & CHE		
Unqualified with findings = 16	W&R SETA	AGRI SETA, BANK SETA, CATHSSETA, CHIETA, DHET, EW SETA, ETDPSSETA, FASSET, H & W SETA, LGSETA, MERSETA MICTSETA & MQA	FOODBEV SETA & INSETA	
Qualified with findings = 2		SERVICES SETA	CETA	NSF, NSFAS and SASSETA
Adverse with findings = 0				
Disclaimed with findings = 0				

Colour of the number indicates the audit opinion from which the auditee has moved.



Credible financial reporting



Financial statements

Submission of financial statements by legislated date (all auditees)

Financial statements submitted without errors

Quality of final submission after audit

Movement



2019-20

2018-19

96%

100%

40%

45%

92%

89%

52% achieved unqualified opinions only because they corrected all misstatements identified during the audit

Top five qualification areas

- Payables and accruals (CETA and SSETA)
- Commitments (CETA & Services)
- Revenue (CETA & Services)
- Expenditure (CETA & Services)
- Capital and reserves (Services)





Credible performance reporting



Performance report

Performance report submitted without errors

Movement



2019-20

2018-19

60%

61%

Quality of final submission after audit



84%

67%

24% had no material findings only because they corrected all misstatements identified during the audit

Reliable reporting of achievements

84%

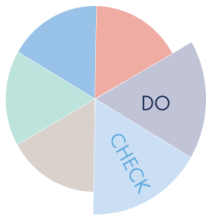
70%

Usefulness of performance indicators and targets

100%

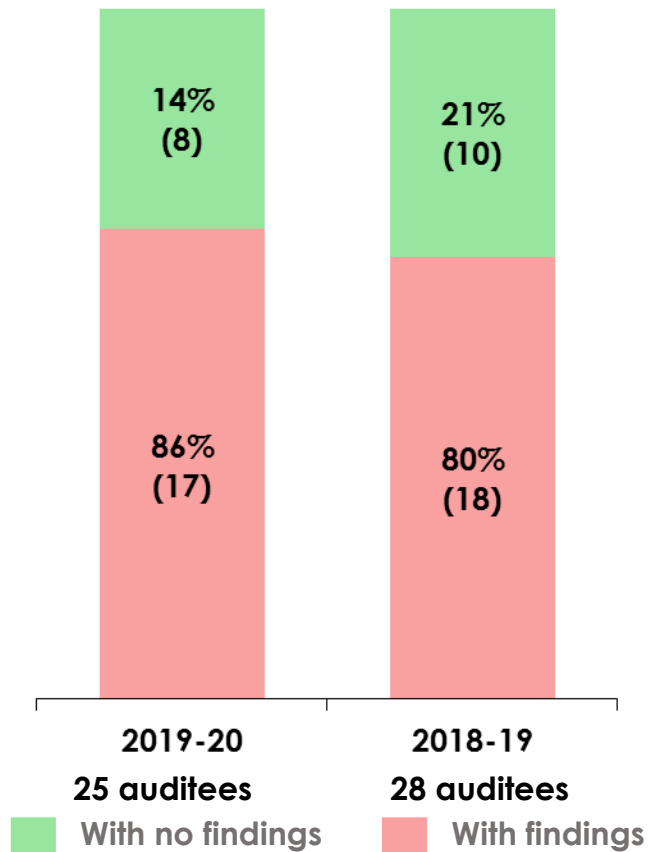
96%





Non-compliance with legislation

Findings on compliance with key legislation



Top non-compliance areas

- Quality of financial statements (AgriSETA, CATHSSETA, CETA, ETDPSSETA, EWSETA, HWSSETA, INSETA, LGSETA, MICT, MQA, ServicesSETA & W&R SETA)
- Expenditure management (AgriSETA, BankSETA, CATHSSETA, CETA, EWSETA, FoodBev MERSETA, MICTSETA & ServicesSETA)
- Management of procurement and contracts (CHIETA, CATHSSETA, FASSET & HWSETA)



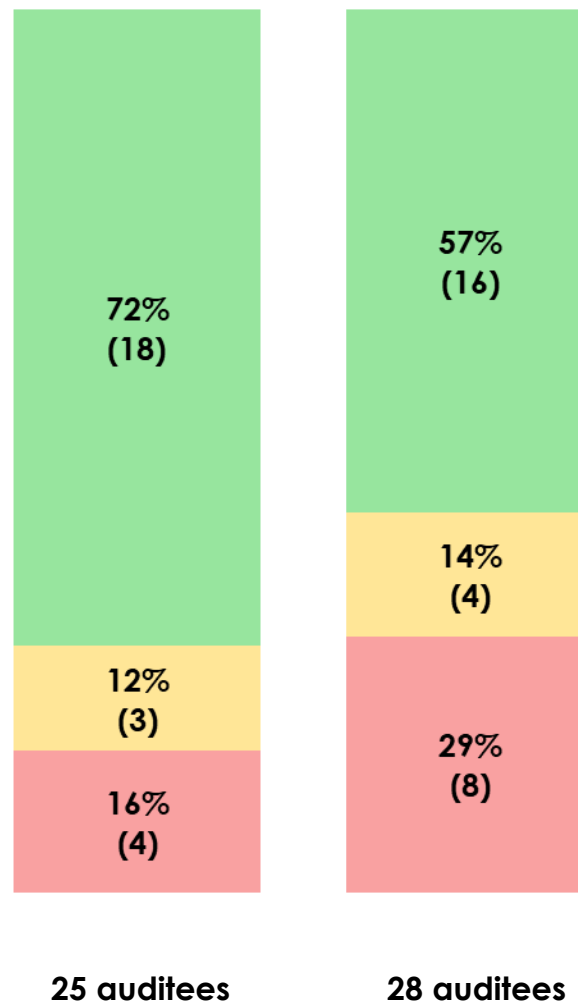
Supply chain management

- ▲ Improvement in SCM compliance (2019-20: 72% with no findings)

All SCM findings should be investigated

Most common finding on supply chain management

- Uncompetitive and unfair procurement processes at **six of auditees**



With no findings



With findings



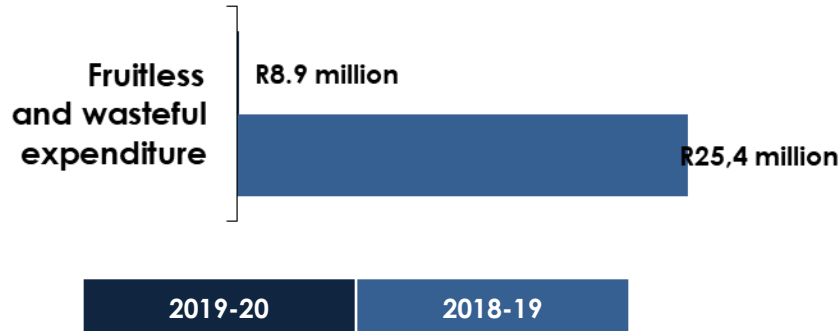
With material findings 15

Fruitless and wasteful expenditure decrease over 2 years

Definition

Expenditure incurred in vain and could have been avoided if reasonable steps had been taken. No value for money!

Fruitless and wasteful expenditure incurred by entities in portfolio



- *R8.9 million represents non-compliance in 2019-20*

Nature of the fruitless and wasteful expenditure

- *The majority of the disclosed fruitless and wasteful expenditure for the current year was caused by intangible assets written off that were procured but not used (CATHSSETA) and Unutilised office space (W&R SETA).*

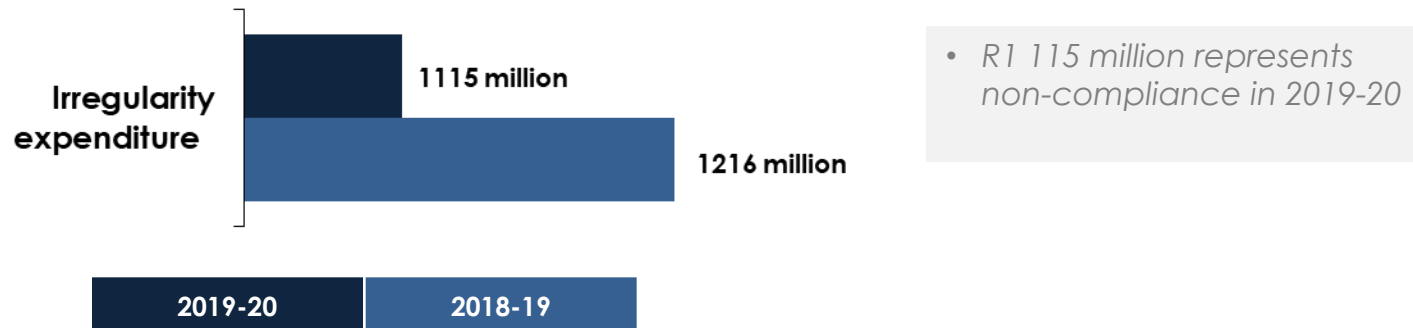


Irregular expenditure decrease over 2 years

Definition

Expenditure incurred in contravention of key legislation; goods delivered but prescribed processes not followed

Irregular expenditure incurred by entities in portfolio

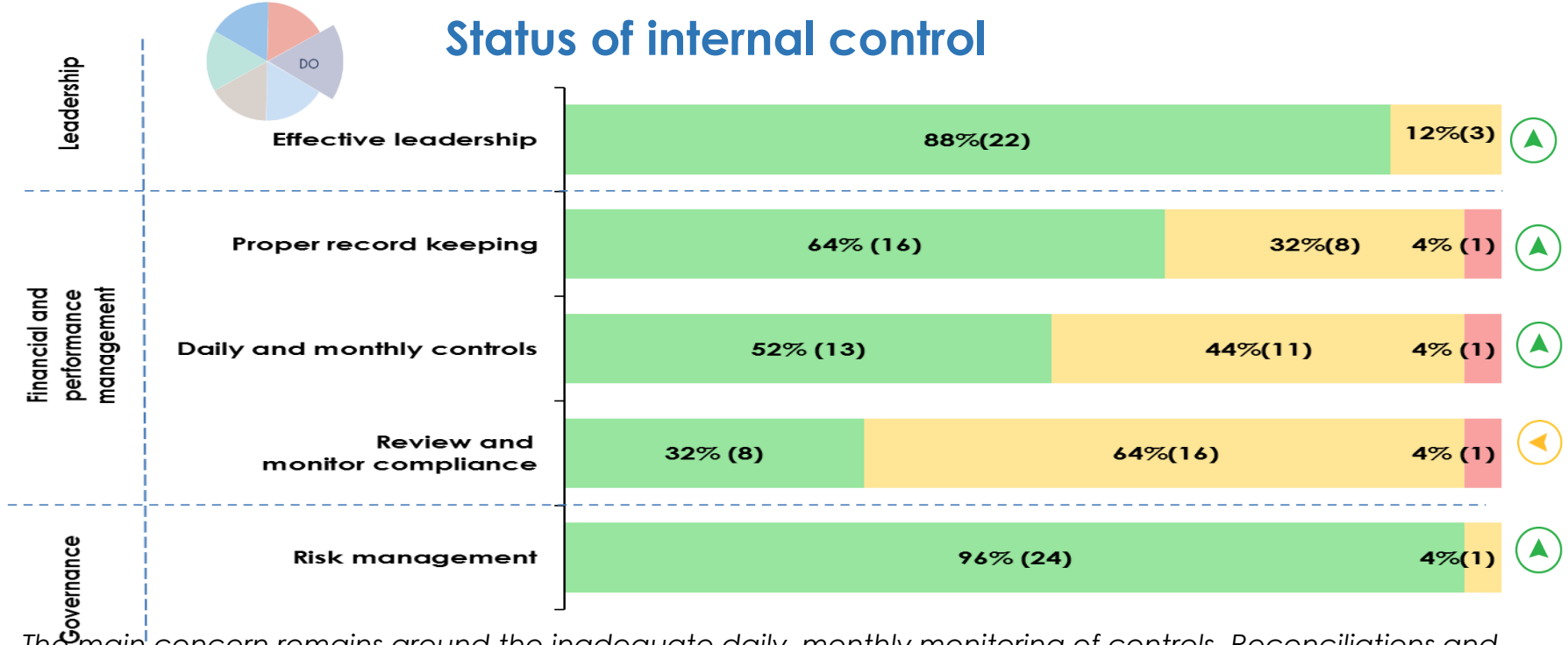


Nature of irregular expenditure

- *The majority was caused by expenditure not in line with approved budget.*
- *The deviations approved without justifiable reasons.*
- *The award of bid not in accordance with regulations.*



Status of internal control



The main concern remains around the inadequate daily, monthly monitoring of controls. Reconciliations and schedules that support financial and performance reporting are not maintained and reviewed, the majority of the material adjustments were because of errors identified in these schedules, which do not support the financial statements.

Record keeping processes need to be improved; some of the entities do not have a proper record management system that will ensure the complete and accurate collection, collation, verification of performance information that will enable reliable reporting.

The SETAs do not always ensure that the requirements of the SDA are adhered when conducting their daily functions. Compliance requirements where the executive authority approvals are required is not always adhered to and in some instances, these approvals are requested after the expenditure is incurred. The budgeting process of the SETAs should be robust enough to ensure that all anticipated expenditure is included in the request for the next year's budget to avoid the over expenditure.

Some of the appointments were not in line with the requirements of the Public Service Act, and others not in line with the requirements of the Skills Development Act..



Good



Of concern



Intervention required

Financial health

Overall the in the portfolio, there are no concerns around financial viability, except for the entities indicated below, which have indicators that are concerning.

Receivables management

- Collection of debt – inability to collect monies owed and the resultant impairment of receivables due to amount owed being irrecoverable. (CETA)

Asset and liability management

- Deficit for the year – this may also correlate to an over-spending of the auditee's operating expenditure budget. Measures must be implemented to address this situation to ensure sustainable service delivery and financial viability. (PSETA, FP&M, DHET, ETDP and CETA)
- Current liabilities exceeding current assets indicating liquidity issues, which means that they will not be able to pay their creditors as payments become due. (DHET)
- Net liability position - highlights a possible risk that the auditee cannot continue its operations at the desired levels, which may lead to an interruption or breakdown to service delivery. (DHET)

Cash management

- Negative cash balance - possible cash flow constraints resulting in a higher risk in the event of financial set-backs and the ability of the auditee to meet its obligations to provide basic services and its financial commitments will be compromised. (DHET)



Of concern

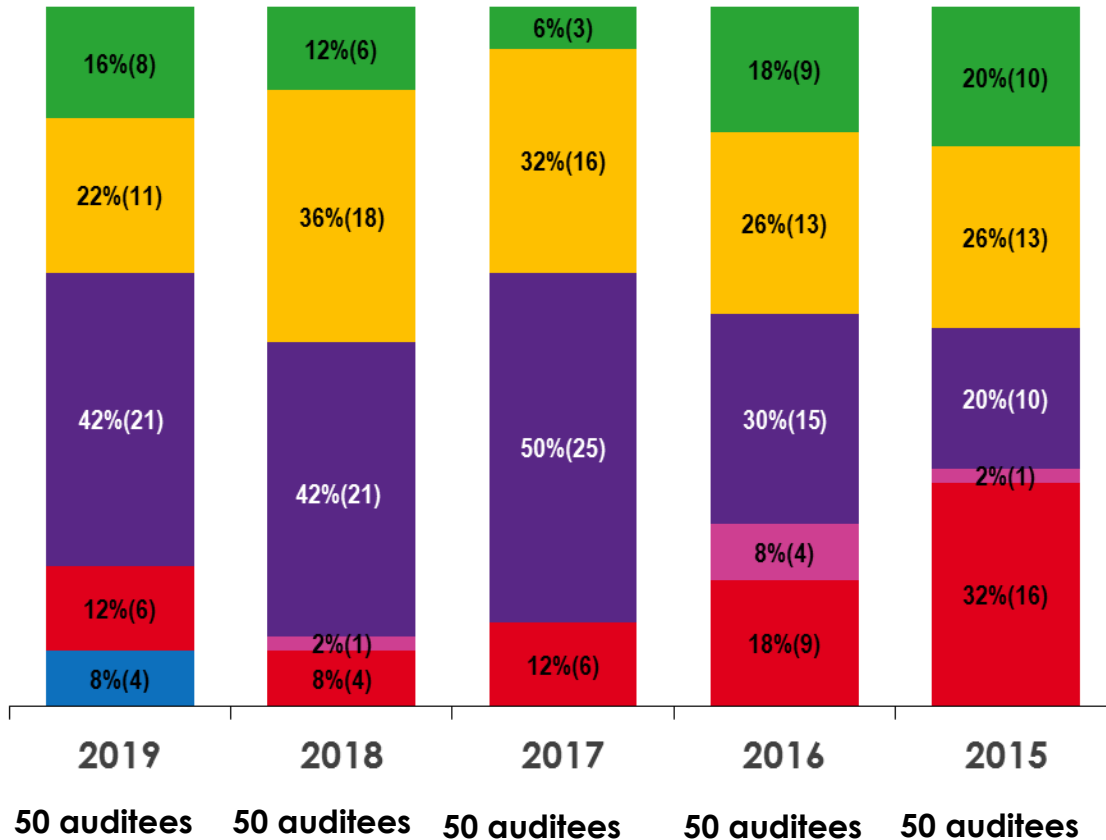


Intervention required

The 2019-20 audit outcomes for TVETs



Audit outcomes of portfolio over five years



Movement	
▲	4
▼	8
◀	34
Outstanding audits	4

Outstanding audits	
Orbit	
Taletso	
Tshwane South	
NC Urban	

- Overall we have noticed an improvement in the audit outcome.
- However, there is still reliance of auditors to identify errors in the financial statements. This remains a threat to a sustainable financial management processes.
- Covid -19 also impacted on the preparation of the financial statements and the availability of information during the audit process.



Movement table (2019-20 over 2018-19)

Audit outcome	MOVEMENT				
	4 Improved	34 Unchanged	8 Regressed	0 New auditee	4 Outstanding audits
Unqualified with no findings = 8	Boland, Esayidi & Western College	Elangeni, False Bay, Northlink, South Cape & West Coast			
Unqualified with findings = 11	Mopani South East	College of Cape Town, East Cape Midlands, Ekurhuleni East, Ekurhuleni West, Majuba, Mthashana, Nkangala, Northern Cape Rural, Port Elizabeth & Thekwini			
Qualified with findings = 21		Capricorn, Goldfields, Ikhala, Ingwe, King Hintsa, King Sabatha Dalindyebo, Lephalale, Lovedale, Mnambithi, Motheo, Northern Cape Urban, Sedibeng, Sekhukhune, Umfolozi, Umgungundlovu, Vhembe & Waterberg	Buffalo City, Flavius Mareka, Gert Sibande, Letaba & Maluti		Northern Cape urban, Orbit, Taletso & Tshwane South
Adverse with findings = 0					
Disclaimed with findings = 6		Ehlanzeni, South West Gauteng & Tshwane North	Central JHB & Vuselela and Coastal		

Colour of the number indicates the audit opinion from which the auditee has moved.



Credible financial reporting



Financial statements

Submission of financial statements by legislated date (all auditees)



Financial statements submitted without errors



Quality of final submission after audit



Movement

2019-20

2018-19

96%

82%

17%

20%

41%

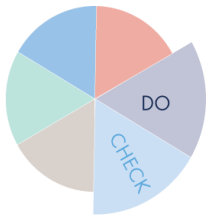
50%

24% achieved unqualified opinions only because they corrected all misstatements identified during the audit

Top five qualification areas

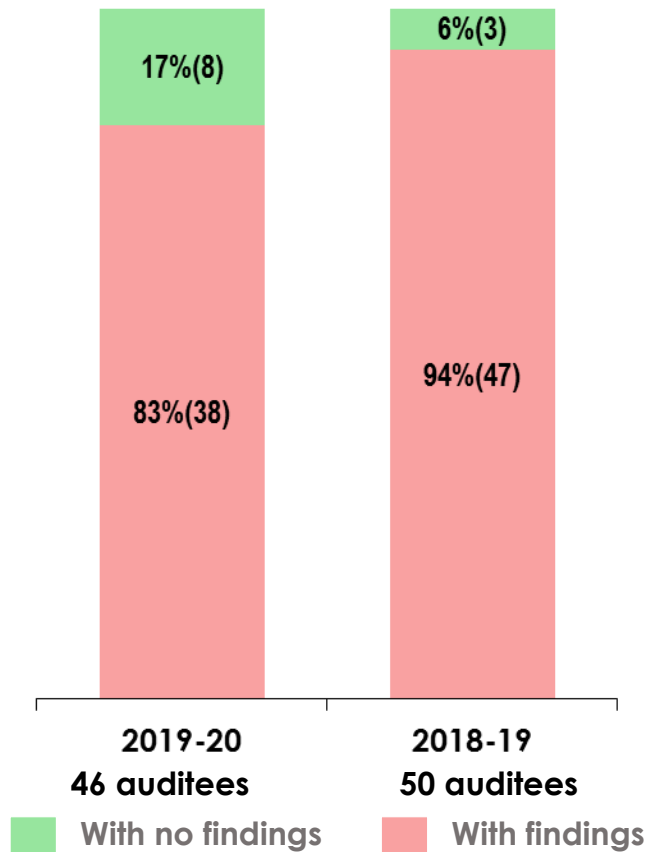
- **Property, infrastructure, plant and equipment** (Buffalo City, Capricorn, Central JHB, Coastal, Ehlanzeni, Flavius Mareka, Gert Sibande, Goldfields, Ikhala, Lephalale, Mnambithi, Motheo, Sedibeng, Sekhukhune, SW Gauteng, Tshwane North, Umfolozi, Vhembe & Vuselela)
- **Payables, accruals and borrowings** (Central JHB, Coastal, Ehlanzeni, Gert Sibande, Goldfields, Ikhala, Ingwe, King Hintsa, King Sabata Dalindyebo, Motheo, Sedibeng, Sekhukhune, SW Gauteng, Tshwane North, Vuselela & Waterberg)
- **Receivables** (Capricorn, Central JHB, Coastal, Ehlanzeni, Goldfields, Ikhala, Ingwe, King Hintsa, Letaba, Lovedale, Mnambithi, Motheo, Sedibeng, Sekhukhune, SW Gauteng, Tshwane North, Umfolozi, Umgungundlovu & Vuselela)
- **Expenditure** (Central JHB, Coastal, Ehlanzeni, Goldfields, Maluti, Motheo, Sedibeng, SW Gauteng, Tshwane North, Umfolozi, Vuselela & Waterberg)
- **Other disclosures** (Capricorn, Central JHB, Coastal, Ehlanzeni, Ikhala, Lephalale, Letaba, Lovedale, Mnambithi, Motheo, Sekhukhune, SW Gauteng, Tshwane North & Umgungundlovu)





Non-compliance with legislation

Findings on compliance with key legislation



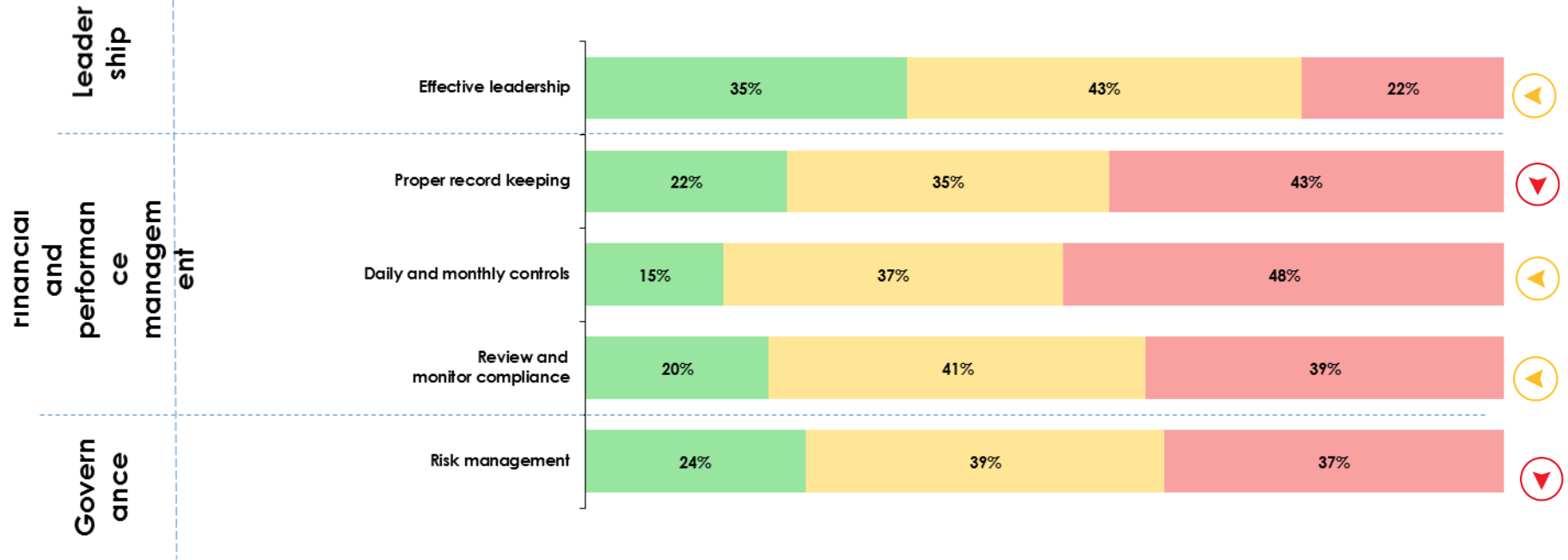
Top non-compliance areas

- Material misstatement or limitations in submitted AFS
- Consequence management
- Procurement management
- Strategic planning and performance management





Status of internal control



- In the main there is a lack of disciplines on how to execute the control activities, as there are a lack of adequate standardised processes and checklists to execute these activities.
- Daily and monthly financial disciplines are not embedded in the activities of the colleges resulting in schedules supporting the financial statements having errors and in some instances not supporting the amounts disclosed
- Inadequate review of financial and performance reporting is identified, as financial statements submitted contain material errors that should have been detected through the review process of senior management.
- The risk functions do not identify the risks and ensure that they are mitigated and do not materialise.

Financial health and financial management



Financial health

2

Material uncertainty exists whether of auditees (Motheo TVET and Northern Cape Rural) can continue to operate in future . Overall the following indicators are concerning for the specified colleges.

Receivables management

- Collection of debt – inability to collect monies owed and the resultant impairment of receivables due to amount owed being irrecoverable is a concern on the following tvets.
- (Ingwe, King Sabate Dalindyebo, Motheo, Umfolozi, Capricorn, Lephalale, Sekhukhune)

Asset and liability management

- Deficit for the year – this may also correlate to an over-spending of the auditee's operating expenditure budget. Measures must be implemented to address this situation to ensure sustainable service delivery and financial viability. (PE, NC Rural)
- Current liabilities exceeding current assets indicating liquidity issues, which means that they will not be able to pay their creditors as payments become due. (Motheo)
- Net liability position - highlights a possible risk that the auditee cannot continue its operations at the desired levels, which may lead to an interruption or breakdown to service delivery. (NC Rural)

Cash management

- Negative operating cash flows - may result in the entities inability to pay its creditors. (PE, NC Rural)



Of concern



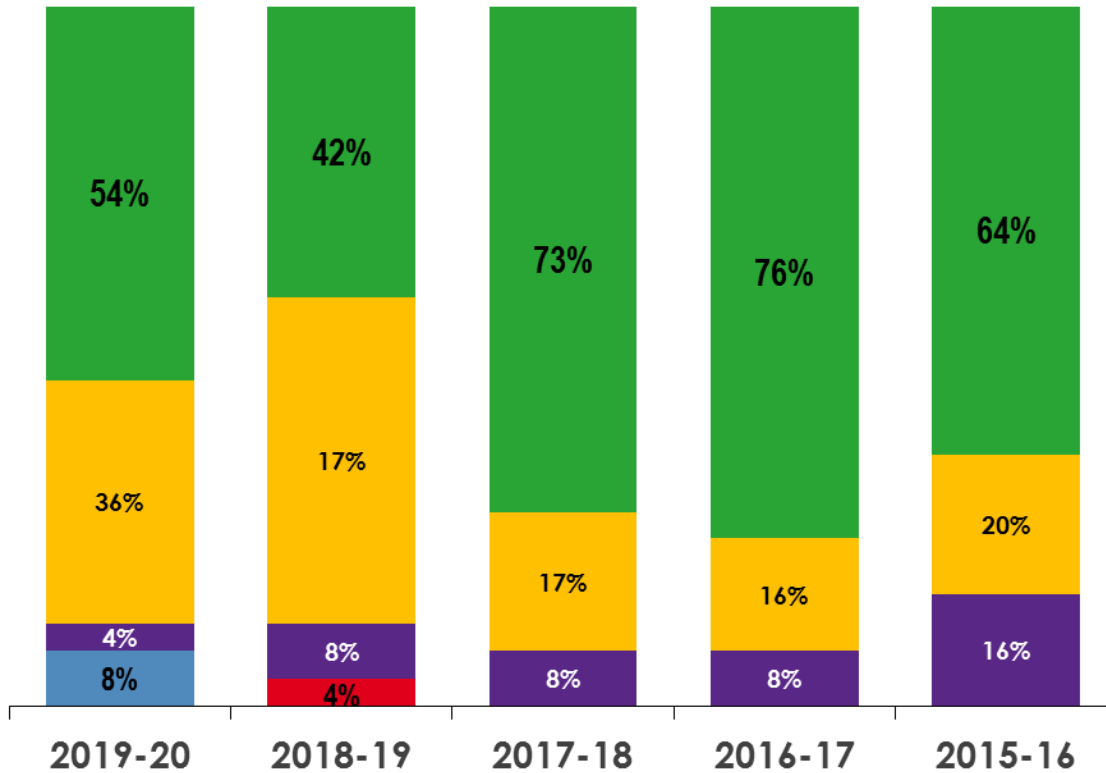
Intervention required

Public universities



Audit outcomes of universities over five years

These are section 4(3) audited by the private firms, we have however included an overview of the outcomes.

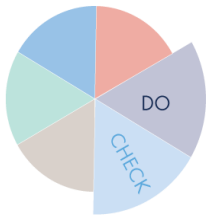


Movement	
▲	7
▼	0
◀	17
Outstanding audits	2

Outstanding audits	
Durban University of Technology	
Vaal University of Technology	

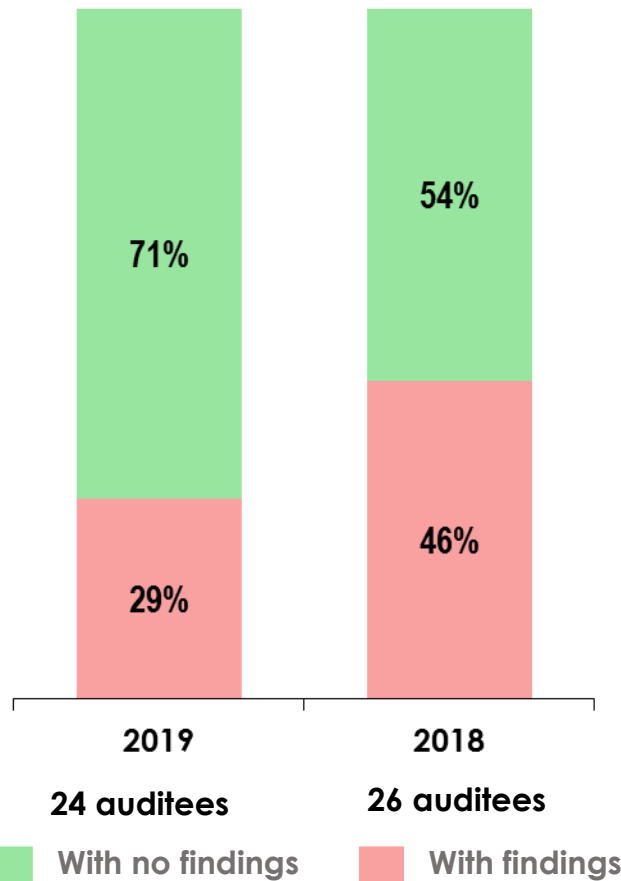
- We are encouraged by the universities that obtained unqualified audit opinions with no findings.
- Fort hare University has been qualified for the current year, mainly as a result of the University being unable to support the tuition and registration fees reported with credible supporting evidence.





Non-compliance with legislation

Findings on compliance with key legislation



Top non-compliance areas

- **Quality of financial statements** (UFH, UL, WSU, UniVenda and CUT)
- **Management of procurement** (UFH, WSU, UKZN & UniZulu)
- **Strategic Planning** (WSU)



PAA Amendment



Key expansion of our mandate



Refer material irregularities to relevant public bodies for further investigations



Take binding remedial action for failure to implement the AG's recommendations for material irregularities



Issue a certificate of debt for failure to implement the remedial action if financial loss was involved

What is a material irregularity?

Irregularity



any **non-compliance** with, or contravention of, legislation, **fraud, theft or a breach of a fiduciary duty**

Material
irregularity

identified during an audit performed under this Act that **resulted in or is likely** to result in ...

Impact



a **material financial loss,** the **misuse or loss of a material public resource** or **substantial harm to a public sector institution or the general public.**



Preventative controls



Preventative controls – the ultimate deterrent



Typical auditee business processes



Preventative controls



Built on **strong control** environment with assurance provided by:

Senior management

Accounting officer/ authority

Internal audit unit and audit committee



Material irregularity and poor audit outcomes

Consequences

Financial loss

Costly investigation

Disciplinary processes

Litigation





Controls accounting authorities should implement

A commitment to integrity and ethical values is demonstrated through:

- The tone at the top – Through their directives, actions and behaviour, the AA and management at all levels should demonstrate the importance of integrity and ethical values to support the functioning of the system of internal control.
- Established standards of conduct – The expectations of the AA and senior management concerning integrity and ethical values should be defined in the institution's standards of conduct and understood at all levels of the organisation. For most public sector institutions, the basis for any standards of conduct is included in legislation.
- Evaluating adherence to standards of conduct – Processes should be in place to evaluate the performance of individuals and teams against the expected standards of conduct.
- Addressing deviations in a timely manner – Deviations from the expected standards of conduct should be identified and remedied in a timely and consistent manner.



Why it is important

Even if an institution has very good internal controls, it can be circumvented if those responsible for implementation and enforcement choose to do so. Such behavior can be as a result of negligence or a willful act for personal gain. Being clear on what the expected conduct of all officials in line with the ethical values of the institution should be, and evaluating and enforcing such conduct, demonstrate the commitment by leadership to integrity and ethical values.

But even such commitment can be overshadowed by leadership's own behavior – unethical behavior that is in sharp contrast with the code of conduct of the institution will inevitably result in such behavior being echoed across the institution.



2.

Accounting authorities provide independent monitoring



Controls accounting authorities should implement

Independent monitoring is provided through:

- Performing oversight of the development and performance of internal control and raising difficult questions and pursuing answers from management where applicable.
- Regularly engaging with the internal audit unit), the chair of the audit committee, and others as appropriate such as the AGSA, to discuss the effectiveness of internal control over financial reporting, performance reporting and compliance with legislation.
- Taking appropriate actions to ensure that identified deficiencies in internal control are addressed by management on a timely basis.
- Demonstrating a positive attitude towards accountability through credible financial and performance reporting and for the rule of law.
- Demonstrating independence from the institution and objectivity in its oversight.



Why it is important

The AA take overall responsibility for the financial management of an institution and the achievement of its objectives. The actions, directives and focus of the AA set the tone for the institution.

If the importance of internal controls and accountability is not accentuated at this level, there will be little commitment and discipline towards it in the institution.





Controls accounting authorities should implement

- The discipline of adherence to controls on a daily basis should be ingrained into the culture of the institution.
- Officials should know, accept and embrace their responsibilities towards controls; understand how to execute the control activities; and be enabled through standardised processes, checklists, templates, reports, automation, etc. to execute these activities at the right time, in the right way, every time.
- Officials should be enabled and encouraged to raise the alarm if controls are being circumvented.



Why it is important

Control activities should be part of the normal day-to-day activities of officials, as the routine will ensure consistency in application and effective implementation of controls.

If officials understand the importance of controls and how these further the objectives of the institution, they will be more disciplined in their execution and alert to areas where controls can be improved or are being circumvented.

If officials know they are safe to raise concerns about controls being circumvented and are actively encouraged to do so, accountability failures can be identified early in the process and dealt with.



4.

Implementing effective consequences



Controls accounting authorities should implement

- Accountability means that those performing actions or making decisions are answerable for them, but also that there should be consequences for transgressions, a lack of action and poor performance. Consequences should be instituted against officials who fail to comply with applicable legislation, continuously underperform or are negligent, as well as against those whose actions and decisions cause financial losses.
- Officials should be clear on their responsibilities and the performance expected from them as well as on the consequences for transgressions and poor performance. Leadership should consistently but fairly implement the policies and procedures of the institution relating to consequences.



Why it is important

When officials are not held accountable for their actions, the perception is created that such behavior and its results are acceptable and tolerated. This could make even those that are giving their best under trying circumstances feel hopeless.



5.

Establish and communicate policies and procedures



Controls accounting authorities should implement

- Policies and procedures should be established and communicated to enable and support the understanding and execution of internal control objectives, processes and responsibilities. The policies should cover all the main areas of decision-making, governance and control of the institution. Standard operating procedures should be in place that specify the actions (including control activities) that should be taken to give effect to policies.
- The responsibility for executing the policies should be specified and clear.
- The policies and procedures should be reviewed periodically to determine their continued relevance and should be updated when necessary.



Why it is important

The implementation of controls can only be successful if the control activities are defined, communicated and built into an official's day-to-day activities.

Policies and procedures are the vehicle for management to communicate their expectations of control and to hold officials accountable for implementation.





Controls accounting authorities should implement

- An institution that demonstrates a commitment to competence should ensure that they attract and retain competent officials and invest in their continuous upskilling. Effective human resource management should be implemented to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.
- Job descriptions that detail expectations in terms of knowledge, skills, expertise and credentials needed to effectively carry out responsibilities should exist for each position (e.g. detailed job descriptions for financial reporting, performance reporting and compliance reporting positions).
- The skills and competencies of officials should be evaluated regularly to establish whether they are still relevant and adequate to carry out the institution's objectives.
- The institution should provide training to officials aimed at improving and maintaining the core skills and competencies required. Performance agreements should be in place to define the responsibilities of officials and what they will be held accountable for. Officials' performance should be regularly monitored and evaluated based on signed performance agreements to identify areas of improvement and areas where officials are performing well.
- The institution should have a process in place to reward and retain officials who are performing well.
- Management should identify situations where the skills and experience of outsourced service providers (consultants) are required to assist in achieving the institution's objectives. Controls should be put in place to monitor the performance of consultants and to ensure that skills are transferred to the officials in the division where outsourced services are utilised.



6.

Demonstrate commitment to competence



Why it is important

The effectiveness of control activities is dependent on skilled and experienced officials. Controls can also be automated but a skilled individual will still be required to manage the information technology controls or monitor the reports from the system to identify and respond to anomalies and errors.

Vacancies and prolonged acting periods create risks in the form of inadequate segregation of duties and a short-term approach toward implementing control.





Controls accounting authorities should implement

- Independent assurance providers are those that independently look at the status of internal control and risk in order to provide an objective assessment to senior management and the AA. The external auditors (AGSA) are independent assurance providers, but the internal audit unit and the audit committee are well placed internally to provide the required assurance.
- There should be an adequately resourced and functioning internal audit unit that identifies internal control deficiencies and recommends corrective action effectively.
- The audit committee should promote accountability and service delivery through evaluating and monitoring responses to risks and overseeing the effectiveness of the internal control environment, including financial and performance reporting and compliance with legislation.
- Management should address the findings and recommendations from the internal audit unit and the audit committee. They should also develop and monitor the implementation of action plans to address any internal control deficiencies identified.

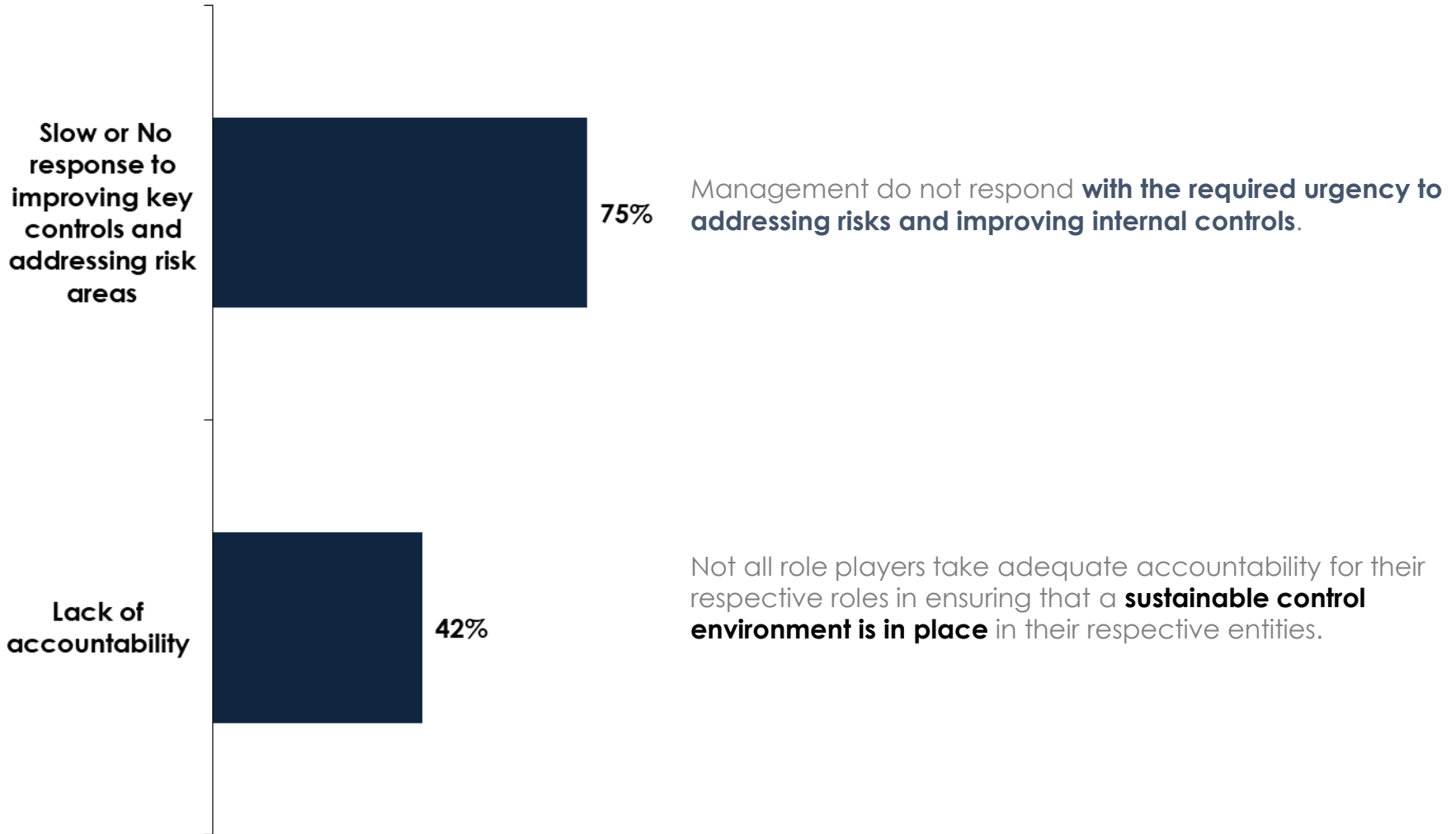


Why it is important

The AA receive assurance from the senior management of the institution that controls are in place and that risks are managed. Senior management performs a supervisory or review function but in most part also relies on the assurance they receive from their subordinates that all is well.

Independent assurance providers provide an objective view of the status of internal control. The audit committee along with a strong internal audit unit is best placed to do so, as a result of their independence to identify and promptly act in situations where management overrides controls or deviates from expected standards of conduct.

Root causes



Recommendations

To department and its entities

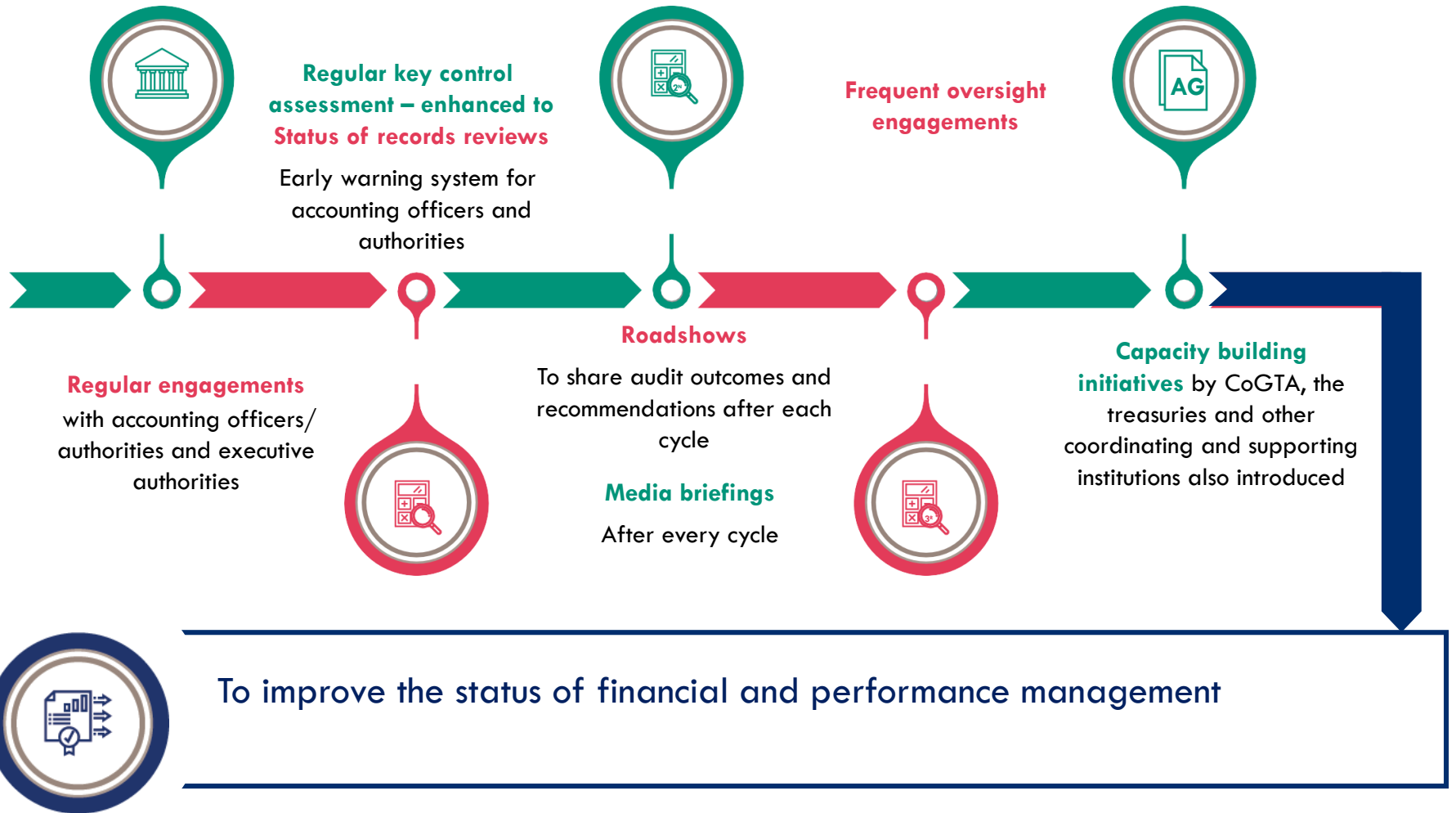
- The tone at the top – Through their directives, actions and behavior, the AA and management at all levels should demonstrate the importance of integrity and ethical values to support the functioning of the system of internal control.
- Focus must be placed on designing and monitoring a control environment that prevent occurrence of findings.
- The leadership of the entities in the portfolio must ensure that the discipline of adherence to controls on a daily basis be ingrained into the culture of the entities within the portfolio.
- Demonstrating a positive attitude towards accountability through credible financial and performance reporting and for the rule of law.

To the portfolio committee

- The PC to continue exercise oversight therefore ensuring that the areas of concern are attended to and actions taken by the departments and its entities in ensuring the credibility and reliability of financial and performance reports.
- Request the accounting officers/authorities and the Minister to provide feedback on the implementation and progress of action plans to ensure improvement in the audit outcomes of the portfolio.



Additional efforts were introduced



Thank you



Abbreviations - SETAs

Entity	Abbreviation
Culture, Arts, Tourism, Hospitality and sports Seta	CATHSSETA
Food & Beverages Manufacturing Industry	FOODBEV
Education, Training and Development Practices SETA	ETDP
Fibre Processing Manufacturing Seta	FPMSETA
Local Government Seta	LGSETA
Quality Council for Trades and Occupations	QCTO
Transport Seta	TETA
Banking Seta	Bankseta
Agriculture Seta	AGRISSETA
Chemical Industries Seta	CHIETA
Construction Seta	CETA
Energy and Water Seta	EWSETA
Financial and Accounting Services Seta	FASSET
Health & Welfare Seta	HWSETA
Insurance Seta	INSETA
Manufacturing & Engineering Seta	MERSETA
Media, Information and Communication Technologies Seta	MICTS
Mining Qualifications Authority	MQA
Public Service Seta	PSETA
Service Sector Education and Training Authority	SSETA
South African Qualifications Authority	SAQA
Wholesale & Retail Seta	W&R SETA



Abbreviations - TVETs

TVETs names	Abbreviation
Technical and Vocational Education and Training College	TVET College
Boland TVET College	Boland
Buffalo City TVET College	Buffalo City
Capricorn TVET College	Capricorn
Central JHB TVET College	Central JHB
Coastal TVET College	Coastal
College of Cape Town (TVET)	College of Cape Town
East Cape Midlands TVET College	East Cape Midlands
Ehlanzeni TVET College	Ehlanzeni
Ekurhuleni East TVET College	Ekurhuleni East
Ekurhuleni West TVET College	Ekurhuleni West
Elangeni TVET College	Elangeni
Esayidi TVET College	Esayidi
False Bay TVET College	False Bay
Flavius Mareka TVET College	Flavius Mareka
Gert Sibande TVET College	Gert Sibande
Goldfields TVET College	Goldfields
Ikhala TVET College	Ikhala
Ingwe TVET College	Ingwe
King Hintsa TVET College	King Hintsa
King Sabatha Dalindyebo TVET College	King Sabatha Dalindyebo
Lephalale TVET College	Lephalale
Letaba TVET College	Letaba
Lovedale TVET College	Lovedale
Majuba TVET College	Majuba
Maluti TVET College	Maluti

Mnambithi TVET College	Mnambithi
Mopani South East TVET College	Mopani South East
Motheo TVET College	Motheo
Mthashana TVET College	Mthashana
Nkangala TVET College	Nkangala
Northern Cape Rural TVET College	Northern Cape Rural
Northern Cape Urban TVET College	Northern Cape Urban
Northlink TVET College	Northlink
Orbit TVET College	Orbit
Port Elizabeth TVET College	Port Elizabeth
Sedibeng TVET College	Sedibeng
Sekhukhune TVET College	Sekhukhune
South Cape TVET College	South Cape
South West Gauteng TVET College	SW Gauteng
Taletso TVET College	Taletso
Thekwini TVET College	Thekwini
Tshwane North TVET College	Tshwane North
Tshwane South TVET College	Tshwane South
Umfolozu TVET College	Umfolozu
Umgungundlovu TVET College	Umgungundlovu
Vhembe TVET College	Vhembe
Vuselela TVET College	Vuselela
Waterberg TVET College	Waterberg
West Coast TVET College	West Coast
Western College for TVET	Western



Abbreviations - Universities

University name	Abbreviations
Cape Peninsula University of Technology	CPUT
Central University of Technology	CUT
Durban University of Technology	DUT
Mangosuthu University of Technology	MUT
Nelson Mandela University	NMU
North West University	NWU
Rhodes University	RU
Sefako Makgatho Health Sciences University	Sefako Makgatho Health Sciences
Sol Plaatjie University	SPU
Tshwane University of Technology	TUT
University of Cape Town	UCT
University of Fort Hare	UFH
University of Johannesburg	UJ
University of Kwa-Zulu Natal	UKZN
University of Limpopo	UL
University of Mpumalanga	UMP
University of Pretoria	UP
University of South Africa	UNISA
University of Stellenbosch	Stellenbosch
University of the Free State	UoFS
University of the Western Cape	UWC
University of the Witwatersrand	Wits
University of Venda	UniVenda
University of Zululand	UniZulu
Vaal University of Technology	VUT
Walter Sisulu University for Technology and Science	WSU



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