



AUDITOR - GENERAL
SOUTH AFRICA



Audit outcomes of the
2021-22 financial year for
National Student Financial Aid Scheme

14 February 2024

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1. Introduction

1.1. Reputation promise of the Auditor-General of South Africa

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

1.2. Purpose of document

The purpose of this briefing document is for the AGSA to reflect on the audit outcomes of the financial audit, the audit of performance information and the audit of compliance with key legislation of the National Student Financial Aid Scheme (NSFAS) for the financial year ended 31 March 2022 (2021-22).

We aim to assist the Portfolio Committee in their oversight role of assessing the performance of entities and provide insights and recommendations that will assist in improving the outcomes.

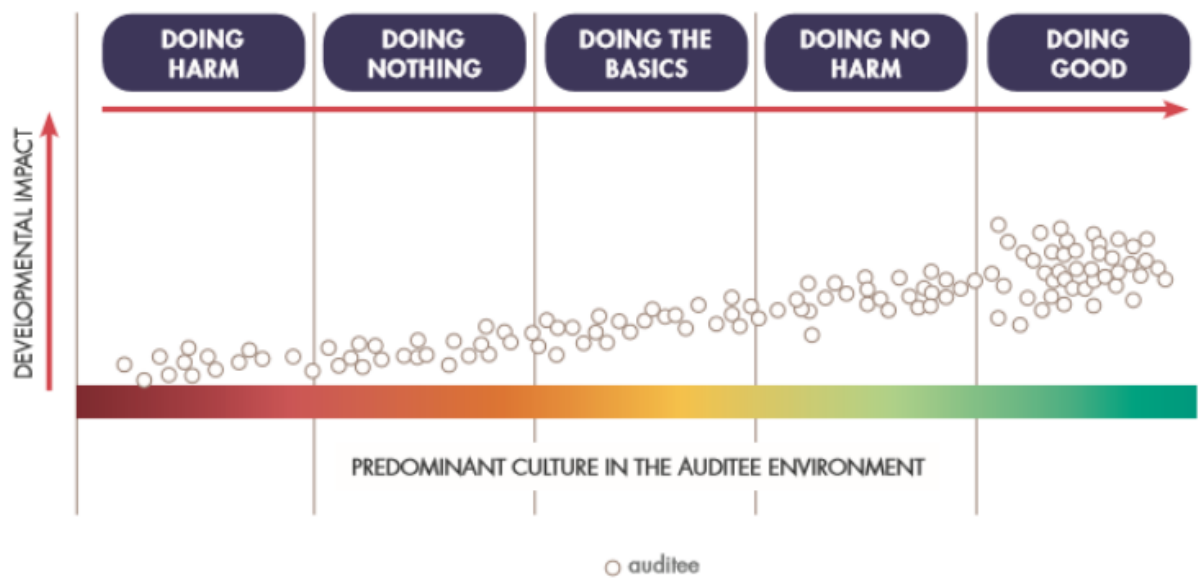
1.3. Mandate of the AGSA, the portfolio committee and the standing committee on public accounts (SCOPA)

AGSA mandate	Portfolio committee mandate	SCOPA mandate
<p>Section 188 of the Constitution</p> <p>The AGSA must audit and report on the accounts, financial statements and financial management of government institutions.</p> <p>Section 20(2) of the Public Audit Act (PAA)</p> <p>1. The AGSA must prepare an audit report containing an opinion/conclusion on the:</p> <ul style="list-style-type: none"> Fair presentation of the financial statements. Compliance with applicable legislation. 	<p>National Assembly Rule 227</p> <p>Portfolio committees may, among other things, perform the following functions:</p> <ol style="list-style-type: none"> Deal with Bills and other matters falling within their portfolio, as referred to them in terms of the Constitution, legislation or rules, or by resolution of the National Assembly. Maintain oversight of their portfolios of national executive authority, including implementation of legislation, any executive organ of state falling within its portfolio, any constitutional institution falling within its portfolio and any other body or institution in 	<p>National Assembly rule 204</p> <p>Amongst others;</p> <p>1. The committee must consider:</p> <ul style="list-style-type: none"> the financial statements of all executive organs of State and constitutional institutions when those statements are submitted to Parliament; any audit reports issued on those statements; any reports issued by the Auditor-General on the affairs of any executive organ of state, constitutional institution or other public body; and

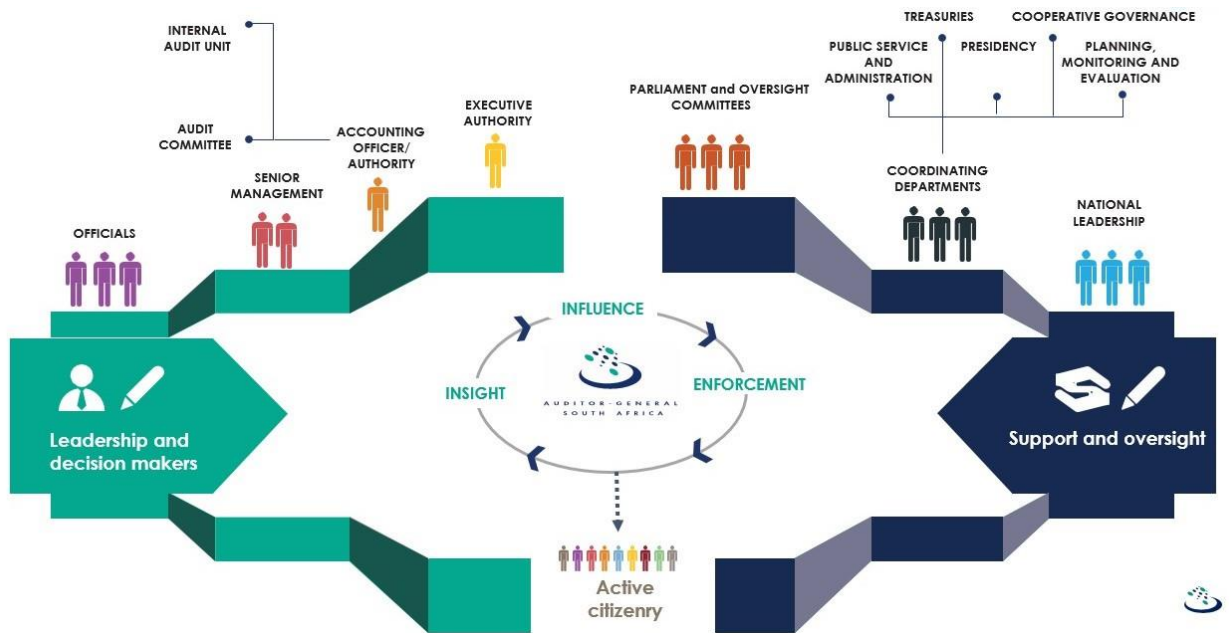
AGSA mandate	Portfolio committee mandate	SCOPA mandate
<ul style="list-style-type: none"> Reported performance against predetermined objectives. <p>2. Discretionary audits (including special audits, investigations and performance audits)</p> <p>Section 5(1B) of the PAA</p> <p>The auditor-general has the power to:</p> <ol style="list-style-type: none"> Issue a material irregularity. Include recommendations in the audit report. Take appropriate remedial action. Issue a certificate of debt, as prescribed, where an accounting officer/authority has failed to comply with remedial action. 	<p>respect of which oversight was assigned to it</p> <ol style="list-style-type: none"> Consult and liaise with any executive organ of state or constitutional institution Monitor, investigate, enquire into and make recommendations concerning any such executive organ of state, constitutional institution or other body or institution, including the legislative programme, budget, rationalisation, restructuring, functioning, organisation, structure, staff and policies of such an organ of state, institution or other body or institution Consult and liaise with any executive organ of state or constitutional institution Perform any other functions, tasks or duties assigned to it in terms of the Constitution, legislation, these rules, the joint rules or resolutions of the National Assembly, including functions, tasks and duties concerning parliamentary oversight or supervision of such executive organs of state, constitutional institutions or other bodies or institutions 	<ul style="list-style-type: none"> any other financial statements or reports referred to the Committee in terms of these Rules; <ol style="list-style-type: none"> The committee may report on any of those financial statements or reports to the Assembly The committee may initiate any investigation in its area of competence; and The committee must perform any other functions, tasks or duties assigned to it in terms of the Constitution, legislation, these Rules, the Joint Rules or resolutions of the Assembly, including functions, tasks and duties concerning parliamentary financial oversight or supervision of executive organs of state, constitutional institutions or other public bodies.

1.4. Shifting the public sector culture through the accountability ecosystem

We are committing ourselves to making a more direct, consistent and meaningful impact on improving the lived reality of ordinary South Africans. We will work to move a critical mass of auditees towards organisational cultures characterised by performance, transparency, integrity and accountability. We will strive to generate audit insights that illuminate understanding, drive action and yield results. We move stakeholders from mere awareness of our messaging to action and the advocacy thereof in a manner that drives a public sector culture shift. The AGSA will apply our powers to directly and indirectly recover resources lost to the state and taxpayers and ensure application of consequences for wrongdoing.



The mission of shifting the public sector culture through insight, influence and enforcement is broad and cannot be achieved by us alone. The overall concept of an accountability ecosystem refers to the network of stakeholders that have a mandate and/or responsibility, whether legislative or moral, to drive, deepen and/or insist on public sector accountability.



A more active and engaged accountability ecosystem would add to the much-needed effort of shifting public sector culture and would alleviate the overreliance on the AGSA to assume responsibility for improving audit outcomes and enforcing consequences.

Shifting the public sector culture towards one that is characterised by performance, accountability, transparency and integrity can only be accomplished if all role players in the broader accountability ecosystem fulfil their respective responsibilities and mandates.

Given the nature of the AGSA's mandate, by the time that we audit the financial statements of auditees and report on adverse findings, multiple failures have already occurred along the accountability value chain. After our audits, other steps are required to complete the accountability cycle.

Improvement in sound financial management to enhance the lives of citizens does not only reside within the domain and responsibility of the accounting officer or authority and the auditors. It depends on the entire accountability ecosystem to enable a culture of accountability in a sustainable and meaningful way.

1.5. Mandate of NSFAS

The NSFAS was established in terms of the National Student Financial Aid Scheme (Act 56 of 1999). In terms of section 4, the functions of NSFAS are:

- a) "to allocate funds for loans and bursaries to eligible students;
- b) to develop criteria and conditions for the granting of loans and bursaries to eligible students
- c) in consultation with the Minister;
- d) to raise funds as contemplated in section 14 (1);
- e) to recover loans;
- f) to maintain and analyse a database and undertake research for the better utilisation of
- g) financial resources;

- h) to advise the Minister on matters relating to student financial aid; and
- i) to perform other functions assigned to it by this Act or by the Minister."

Per the NSFAS strategic plan 2020-2025 the NSFAS mission statement is:

"To be an effective and efficient provider of financial aid to deserving students from poor and working-class families in a sustainable manner, that facilitates and promotes access to and success in further higher education and training. This will be achieved by actively collaborating with all relevant stakeholders.

The mission statement is made up of three distinct elements which describe why NSFAS exists, what we do, and the impact on our constituency:

- NSFAS exists to provide financial aid to eligible students at TVET colleges and public universities;
- NSFAS identifies eligible students, provides bursaries and collects past student loan repayments to replenish the funds available for future generations of students; and,
- NSFAS supports access to, and success in, higher education and training for students from poor and working-class families who would otherwise not be able to afford to study."

NSFAS is notified of it's budget allocation from the Minister of higher education, science and innovation and the cash is received in tranches from the Department of Higher Education and Training (DHET).

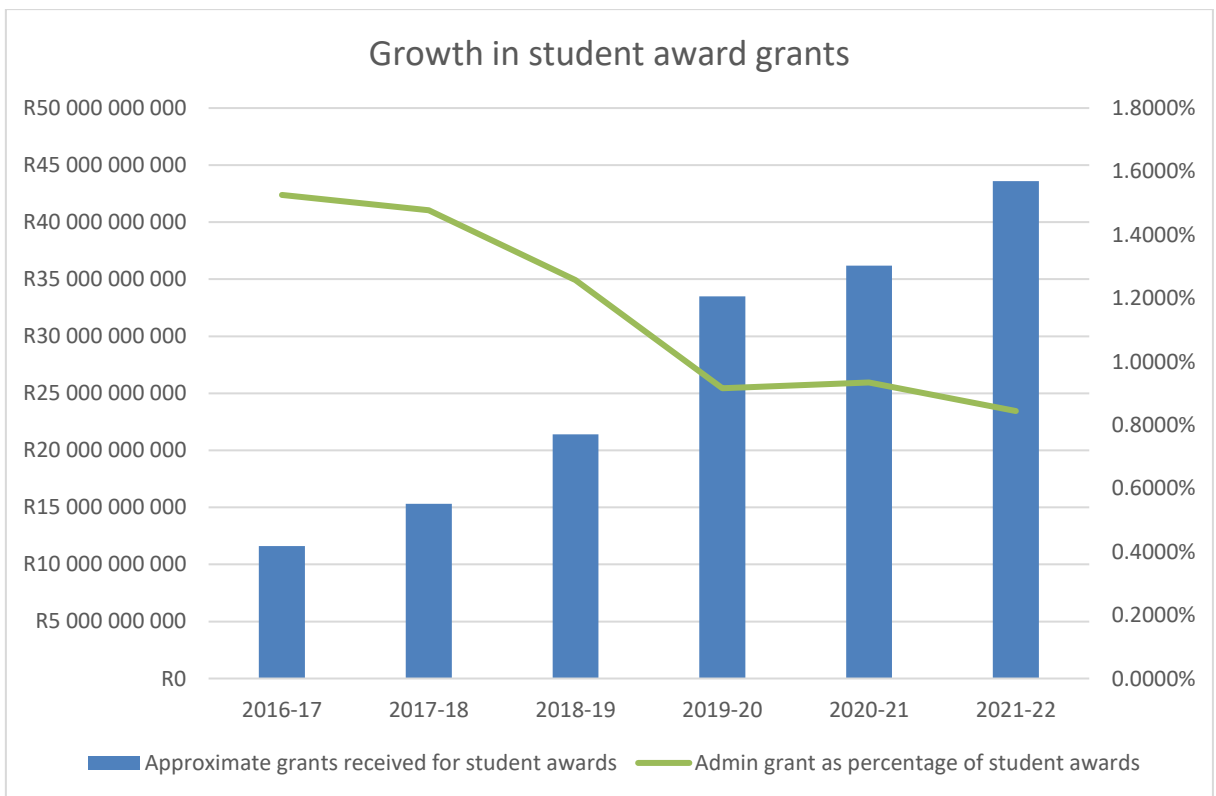
The annual budget allocation communicated by the minister is split between funds for student awards and funds for the administration of the entity.

Following the pronouncement of the bursary funding program by the former President of the Republic of South Africa in December 2017, the funds from the DHET (and certain other funders) to all eligible students are now in the form of bursaries from the 2018 academic year. For students commencing studies prior to the 2018 academic year, and where financial assistance was provided in the form of loans, NSFAS is required to recover the loans from the students once they are employed and earning in excess of R30 000 per annum.

To better understand the transitional journey NSFAS has undergone since the 2017-18 financial year, we have included a summary of significant operational and functional changes, as well as a graph depicting the decrease of the administrative grant against the growth of the approximate total annual amount for student awards per financial year:






Financial Year	Operational & Functional Changes
2017-18	Full implementation of student-centered model, migration of all data. Fee Free Education announced for 2018 academic year onwards (all awards will be bursaries). Eligibility criteria and implementation rules are set by DHET through FAQs published and provided to NSFAS
2018-19	In August 2018, NSFAS is placed under administration. DHET continue to set eligibility criteria, however now issued as guidelines, and major updates are made for 2019 academic year.

Financial Year	Operational & Functional Changes
2019-20	The administration period extended another year from Aug 2019 DHET continue to set eligibility criteria, updates are made for 2020 acadmeic year made. NSFAS Management focus on detailed Close Out Process (COP) reconciliation, mainly of obtaining information from institutions and designing the COP.
2020-21	Administration ends in September 2020 and shortly thereafter, the new Board and CEO take over. Focus on preparing financial statements based on COP results.
2021-22	For 2022 academic year onwards, NSFAS now set eligibility criteria in consultation with DHET and Minister.
2022-23	Direct payment of allowances piloted at TVETs Student accommodation portal bid concluded
2023/24	Direct payment of allowances rolled out to universities. Student accommodation portal to be utilised for 2024 academic year


















2. Audit opinion history

2.1. Audit outcomes explained

Unqualified opinion with no findings (clean audit)	Financially unqualified opinion with findings	Qualified opinion	Adverse opinion	Disclaimed opinion
				
<p>Auditee:</p> <ul style="list-style-type: none"> • Credible and reliable financial statements that are free of material misstatements • Useful and reliable performance as measured against predetermined objectives • complied with key legislation 	<p>Auditee:</p> <ul style="list-style-type: none"> • Credible and reliable financial statements that are free of material misstatements • Did not produce useful and reliable performance as measured against predetermined objectives Did not comply with key legislation 	<p>Auditee:</p> <ul style="list-style-type: none"> • had material misstatements on specific areas in their financial statements, which could not be corrected before the financial statements were published. 	<p>Auditee:</p> <ul style="list-style-type: none"> • 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 	<p>Auditee:</p> <ul style="list-style-type: none"> • 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

The audit of NSFAS for 2021-22 was finalised on 31 July 2023, instead of the legislated timeline of 31 July 2022. This was due to NSFAS submitting revised versions of the financial statement on 29 July 2022 and 31 March 2023 to incorporate the corrected results of the Close Out Process and to address audit findings from the initial audit process .

Movement in audit outcome			
Financial year	Financial statements	Compliance	Performance report
2017/18	 Qualified	 Material findings	 Material findings
2018/19	 Qualified	 Material findings	 Material findings
2019-20	 Qualified	 Material findings	 Material findings
2020-21	 Unqualified	 Material findings	 Material findings
2021-22	 Adverse	 Material findings	 Material findings

Movement from the previous year is shown as follows:

	Main/tained		Improvement		Regression		Unchanged
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Further below we will provide detail into the 2021-22 audit outcome relating to the three focus areas, being the audit of financial statements, compliance with legislation, and predetermined objectives.



2.2. Overview of the 2021/22 NSFAS audit process

The 2019-20 audit was qualified as a result of material differences between public educational institutions' financial records and balances reflected in the records of NSFAS. NSFAS then embarked on a Close-Out Project (COP) with an intention to reconcile these significant differences and resolve any exceptions identified.

The COP entailed a detailed student level reconciliation for academic years 2017 to 2021, of NSFAS data and institution data comprising of 26 (twenty-six) Universities and 50 (fifty) TVET colleges.

The COP aimed to compare:

- payment data per NSFAS records, detailing the amounts paid to each institution per academic cycle per student, against
- actual costs per student per institution records detailing the amount of tuition, residence fees and allowances each student incurred for an academic cycle.

The results of this comparison would identify on a detailed student and academic cycle level, the amounts and students where NSFAS had either under or over paid, and then those amounts could be aggregated to calculate the total amounts owed to NSFAS by each institution or vice versa.

For the 2020-21 financial statements, the COP results were not yet ready due to the long term nature, complexity and quantity of data required to be reconciled. The amounts owing to and by NSFAS were estimated using declarations from institutions.

The 2021-22 financial statements were submitted on 31 May 2022, without the COP being finalised, after which NSFAS submitted revised financial statements on 29 July 2022, which now incorporated the COP results. The audit of the revised financial statement identified pervasive material audit findings.

As this was the first time the AGSA audited the COP results, NSFAS was then granted the opportunity, in line with the AGSA audit methodology that are based on the International Standards of Auditing, to review the entire COP in order to identify the errors throughout the population, and where necessary rectify the financial statements. The revised financial statements were provided for audit on 31 March 2023, after management considered the AGSA findings and revised the COP for any errors identified. All submission of financial statement for audit purposes were approved by the governance structure being the Audit and Risk Committee (ARC) and Accounting Authority.

The audit identified material and pervasive findings and a adverse audit opinion on the 2021-22 financial statements was issued on 31 July 2023.

NSFAS submitted their 2021-22 annual report to the executive authority, being the Minister of Higher Education, Science, and Innovation on 02 November 2023. On 11 December 2023, the minister tabled the NSFAS 2021-22 annual report.

3. Audit outcomes for 2021/22

NSFAS has regressed from the previous year by receiving an Adverse opinion with material findings on compliance with laws and regulations, and predetermined objectives.

The overarching root cause is that the organisational capacity and systems are not adequate to manage and maintain the growth that NSFAS has experienced since 2018.

- NSFAS has grown in size and complexity between 2017 and 2022.
- There has been increase in the number of students, amount of revenue, number of unique transactions, types of eligibility requirements to enforce, and the level of complexity in the year-end reconciliation process
- Despite the numerous internal control deficiencies raised during these years, the NSFAS functions and responsibilities kept being evolved and expanded haphazardly, without weaknesses in systems, controls, human resources being properly addressed and attempts to stabilize the entity were not sufficient.

In summary, NSFAS was not ready to provide substantial social benefits for so many students, in such a short period of time, taking into account where it was starting from.

3.1. Audit of financial statements

The adverse opinion on the 2021/22 financial statements was due to material and pervasive misstatements identified during the audit that were not corrected. The misstatements were grouped into three areas:

- Misstatements impacted by the COP where we could not verify reported information to supporting documents/information, or the numbers were not adequately supported.
- Misstatements as a result of the incorrect application of Generally recognised accounting practises (GRAP) standards.
- Misstatement as a result of Presentation errors in the financial statements.

The findings can be summarised as follows:

Misstatements impacted by the Close out process

Finding Description	Affected component	Misstatement amount	
		2021/22	2020/21
The results of the close out project were not accurate and could not be verified	Amounts owing by institutions* Amounts due to institutions*	Could not determine the value of these misstatements as it was impracticable to do so.	
*Consequential impact on financial statements: prepayments to institutions, student loans (current and non-current), deferred income from non-exchange transactions, capital fund, grants received for student awards, bursaries – TVET colleges, bursaries – universities, impairment – student loans, impairment loss - amounts owing by institutions long-term (exchange), related disclosure notes, note 34 prior-year adjustments, note 35 irregular expenditure, note 39 accounting by principals and agents, note 42 going concern and note 43 segment information			
Amounts paid to unfunded students, and recognised as receivable were not impaired & could not be confirmed	Receivables from non-exchange transactions	Could not determine the value of these misstatements as it was impracticable to do so.	

Incorrect application of Generally recognised accounting practises (GRAP) standards

Finding Description	Affected component	Misstatement amount	
		2021/22	2020/21
Deferred income was not recorded correctly	Deferred income from non-exchange transactions	R389,8 million	-
	Grants received from student awards	Additionally, unable to determine if split between current, and non-current portion was correct.	
Transactions from Agent-Principal contracts were incorrectly recorded	Bursaries – universities	R1 806,1 million	R1 356,7 million
	Grants received for student awards		
No disclosure of a commitment to fund eligible returning students	Contingent liability: commitment to future student funding	Could not determine the value of these misstatements as it was impracticable to do so.	

Finding Description	Affected component	Misstatement amount	
		2021/22	2020/21
A balancing figure was used in the comparative year figures	Residual valuation adjustments	-	R1 610,9 million
Cash flows were incorrectly disclosed for the comparative year	Cash flows from operating activities: <ul style="list-style-type: none"> Receipts from Grants from student awards and administration costs Payments for student awards 	-	R1 472,3 million R1 464,3 million

Presentation issues in the financial statements

Finding Description	Affected component	Misstatement amount	
		2021/22	2020/21
Bursary expenditure note did not agree to statement of financial performance	Bursaries – TVETs	R743,7 million	R454,9 million
	Bursaries – universities	R2 827,3 million	R894,6 million
Disclosure of Irregular expenditure (IE) had material errors	Irregular expenditure	R780,2 million	R7 503,5 million
The note for grant revenue was not correctly presented	Note 22: Grants received for student awards (non- exchange): Deferred income movement line item	R545,9 million	-
The prior-year adjustments note had a material error	Note 34: Capital fund (opening balance)	R3 744,5 million	-
The going concern note did not agree to the cash flow statement	Note 42: Going concern: Nett cash flows from operating activities	R12 529,4 million	-
Segment information was not presented as required	Note 43: segment information	Could not determine the value of these misstatements as it was impracticable to do so.	
Comparative disclosures on prepayments to institutions were not arithmetically accurate	Note 4: prepayments to institutions	-	R128 565,8 million



Root causes analysis

The root causes can be grouped into system adequacy, control environment's ability to remedy deficiencies as they were identified, and finally Capacity and skill. Below is a summary of the root causes:

Category	Root causes analysis
System adequacy	<ul style="list-style-type: none"> Highly reliant on manual systems & processes Information systems environment not supporting the entity's needs & requirements Material adjustments to the trial balance (significant end of year processes required to produce financial statements)
Capacity and skills	<ul style="list-style-type: none"> Capacity constraints in both finance & ICT Highly reliant on the use of consultants with insufficient internal capacity to monitor & review the performance of the consultants
Remedy deficiencies as they are identified	<ul style="list-style-type: none"> The adequacy of action plans were not adequate to address findings Lack of appropriate monitoring of action plans by those charged with governance

3.2. Audit of the 2021-22 performance report

The material findings relating to the 2021/22 annual performance reports is due to material and pervasive limitations identified during the audit that were not corrected.

Material findings	Root causes analysis
<p>Insufficient measurement definitions & processes for performance</p> <p>Unable to obtain audit evidence to confirm reliability of reported achievements</p> <p>Missing explanations for variances between planned targets & reported achievements</p>	<ul style="list-style-type: none"> Lack of standard operating procedures (SOPs) Lack of sufficient review & monitoring of credible action plans to address prior audit findings

3.3. Audit of the 2021-22 compliance

The material findings relating to the 2021/22 audit of compliance is largely as a result of material findings identified during the audit of the financial statements and annual performance report. The findings were raised on compliance relating to the Public Finance Management Act.

Material findings	Root causes analysis
<p>Ineffective & inappropriate steps taken to prevent irregular expenditure</p> <p>Ineffective strategic planning & performance management</p> <p>Financial statements submitted included material misstatements</p> <p>Ineffective & inappropriate steps taken to collect all revenue due</p>	<p>Existing processes do not identify, correct nor stop material non-compliance from occurring:</p> <ul style="list-style-type: none"> • Lack of sufficient review & monitoring of credible action plans to address prior audit findings • There was a lack of appropriate corrective actions, skills and capacity to improve quarterly performance reporting resulting in material non-compliance under strategic planning and performance management • The loan book system was not fit for purpose ultimately resulting in revenue management issues.

4. Material irregularities (MIs)



Three material irregularities was issued to the accounting authority in 2020, These are summarised below:

Disbursement in excess of contract amount (MI 01 of 2019/20)

The entity disbursed tuition fees and allowances to students above the maximum amounts stipulated in written agreements with the respective students. In some cases, this was due to the written agreements being incorrectly generated with erroneously low amounts, while in other cases this was because the entity disbursed more than the total cost of study for the students.

Collection of money owed by tertiary institutions (MI 02 of 2019/20)

The entity is owed money by tertiary institutions (universities and TVET colleges) for monies not used by students due to students deregistering or being awarded bursaries from other donors, or due to disbursements exceeding the student's total cost of study. In such circumstances, the funds disbursed by the entity must be repaid. In the past, institutions declared the amounts as owing to the NSFAS through a process referred to as 'final reporting'. This process has not taken place for the vast majority of institutions for at least the past five financial reporting periods. The monies were not declared by the respective institutions and were thus not recorded in the accounting records and collected by the entity.

Interest not charged on student loan accounts (MI 03 of 2019/20)

According to the entity's policy on interest, interest on student loans must be charged one year after students had graduated or exited their respective tertiary institutions. The entity did not have up-to date information on students who have graduated or

exited institutions of higher learning. As a result, such students were flagged as students for many years, without interest being charged.

Recommendations to address current MIs

In line with our expended mandate when the accounting authority does appropriately deal with the MI recommendations were issued for all three NSFAS MI's with an initial implementation deadline of August 4, 2023. NSFAS requested an extension on the deadline, as not all recommendations have been carried out.

Based on the progress reported and commitments made by NSFAS to address the MIs, the AGSA governance structure granted NSFAS an extension up to 30 June 2024 for the full implementation of the recommendations on condition that NSFAS submit progress reports on 31 January 2024 and 30 April 2024, on all three (3) MIs on the progress being made in implementing the recommendations.

The 31 January 2024 progress report has been received and is under assessment.

Recommendations

Disbursements in excess of contract amount (MI 01 of 2019/20)

1. Re-quantify financial loss using the latest results of the close-out project.
2. Obtain legal advice on the process to be followed to recover the money.
3. Based on the legal advice, the feasibility & cost effectiveness of recovering the money should be determined.
4. If it is feasible & cost effective, such money should be recovered.

Collection of money owed by tertiary institutions (MI 02 of 2019/20)

1. Re-perform financial loss quantification using the latest results of the COP.
2. Recover the money owed by tertiary institutions.
3. Implement regular reconciliations
4. Revise agreements

Interest not charged on student loan accounts (MI 03 of 2019/20)

1. Re-perform financial loss quantification using the latest results of the COP.
2. Recover all the interest not charged in accordance with the policies of the NSFAS.
3. Internal controls improved on the loan management system

5. Recommendations/call to action to improve audit outcomes

Detailed recommendations have been made to NSFAS management, the accounting authority and to the minister. Recommendations were split into short, medium and long-term to assist NSFAS structure their audit action plan.

5.1. To NSFAS Management for impact over the short-term:

1. To prepare the 2022/23 AFS, NSFAS should prioritize addressing internal root causes under their control. Allocate sufficient time and establish effective tracking mechanisms for implementations of actions.
2. Once these internal issues are resolved, NSFAS should draft financial statements and ensure comprehensive reviews, including by the ARC, to prevent recurring findings.
3. NSFAS's should strengthen relationship with institutions to ensure they obtaining accurate and verifiable data from institutions of higher learning.
4. NSFAS should continue the actions to ensure full implementation of MI recommendations and report on the progress made before full implementation.

5.2. To the NSFAS Board for impact over the medium-term:

1. Revise and improve existing systems and processes for better functionality and stakeholder interactions.
2. Identify alignment between the NSFAS Act/Regulations and the NSFAS's updated mandate, operations, and responsibilities.
3. Develop and implement SOPs:
4. Clearly documenting the COP process, including controls for handling large data volumes.
5. that define relevant performance-related terms, processes, and systems to collate and report on their performance in the annual performance report.
6. Strengthen the capacity of the finance and ICT departments.

5.3. To the Minister for impact over the long-term:

1. Upon recommendations from Board, consider the NSFAS act/regulations to be aligned to NSFAS adjusted mandate, operations and responsibilities.
2. Through his oversight role in the sector, facilitate enhanced accountability, co-ordination & co-operation between NSFAS and institutions.

5.4. To the Portfolio Committee for impact over the medium and long-term:

1. Monitor, and enquire into and make recommendations concerning the NSFAS act/regulations to be aligned to NSFAS adjusted mandate, operations and responsibilities, including the adequacy of the administrative budget and staff capacity.

2. Liase with Higher Education institutions to facilitate enhanced accountability, co-ordination & co-operation between NSFAS and Higher Education Institutions to enable NSFAS to close off academic cycle reporting timeously.

6. Other reports

In addition to the investigations relating to material irregularities, I draw attention to the following engagement conducted by another party which could have an impact on the matters reported in the entity's financial statements, reported performance information, compliance with applicable legislation and other related matters. This report did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

The Special Investigation Unit was issued with a presidential proclamation (R88 of 2022) to investigate the affairs of NSFAS relating to alleged maladministration in relation to the management of the entity's finances as well as the allocation of loans, bursaries and any other funding payable to students in terms of the provisions of the National Student Financial Aid Scheme Act 56 of 1999. The investigation is still ongoing.