**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER:** **2210** **[NW2507E]**

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**2210. Mrs C Phillips (DA) to ask the Minister of Finance:**

(1) Whether public officials who have left public institutions will still be issued with certificates of debt, considering that the Draft Auditor-General of South Africa (AGSA) 2023-2026 Strategic Plan and budget states in 2.4 that as opposed to referring material irregularities for investigation, and in the event that recommendations pertaining to material irregularities are not implemented, the AGSA must now take appropriate remedial action to address the failure of accounting officers and authorities to implement recommendations which include issuing a certificate of debt in the personal capacity of the relevant accounting officer and/or members of the accounting authority where a material financial loss has been suffered (details furnished); if not, why not; if so, what are the relevant details;

(2) whether any certificates of debt in the personal capacity of the relevant account officer and/or member of the accounting authority have been issued, where a material financial loss has been suffered; if not, why not; if so, what total number of certificates were issued;

(3) whether the identified individuals have settled the debt; if not, why not; if so, what are the relevant details? NW2507E

**REPLY**

1. The Public Audit Act, 2004 (Act No. 25 of 2004) as amended in section 5(1B)(b) states that the Auditor-General has the power to issue a certificate of debt, as prescribed, where an accounting officer or accounting authority has failed to comply with remedial action. The Regulations published on 1 April 2019 state in section 12 that for purposes of this Part, “accounting officer” also includes a former accounting officer, and “member of the accounting authority” also includes a former member of the accounting authority. Public officials that have left the institutions therefore can still be issued with certificates of debt.
2. and (3) The National Treasury does not maintain this information. The Auditor General of South Africa should be engaged to obtain the detailed information.