

*REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE
FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF VOTE 4
THE DEPARTMENT OF HOME AFFAIRS FOR THE YEAR ENDED 31 MARCH 2007*

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I was engaged to audit the accompanying financial statements of the Department of Home Affairs which comprise the statement of financial position as at 31 March 2007, appropriation statement, statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 90 to 127.

Responsibility of the accounting officer for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1 to the financial statements, and in the manner required by the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA). This responsibility includes:
 - designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
 - selecting and applying appropriate accounting policies
 - making accounting estimates that are reasonable in the circumstances.

Responsibility of the Auditor-General

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996, read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) and section 40(2) of the Public Finance Management Act, 1999 (Act No. 1 of 1999) as amended, my responsibility is to express an opinion on these financial statements based on my audit in accordance with International Standards on Auditing. Because of the matters discussed in the basis for disclaimer of opinion paragraphs, however, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an opinion.

Basis of accounting

4. The department's policy is to prepare financial statements on the modified cash basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1 to the financial statements.

Basis for disclaimer of opinion

Cash and cash equivalents

5. The completeness and accuracy of cash and cash equivalents, departmental revenue and expenditure could not be verified due to the following:
 - Various general ledger bank suspense accounts included in the bank reconciliation were not cleared and allocated to the relevant cost centres, reconciled or reported on a monthly basis as per Treasury Regulation 17.1.2 (b) – (d). The accuracy and allocation of amounts included in these bank suspense accounts could not be substantiated and included credits of R35,594 million at year-end of which R17,619 million arose prior to 1 April 2006, and debits of R23,599 million at year end of which R11,725 million related to the period prior to 1 April 2006.

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Payables

6. The accuracy and completeness of payables could not be verified due to the following:
- Included in payables at year-end is an amount of R11,752 million for the repatriation deposits suspense account which was not reconciled to a subsidiary listing of individuals from whom the department had received deposits and cleared as per Treasury Regulation 17.1.2. The deposits received have not been transferred to the immigration control account as required by PFMA section 13.1(f)(ii) and Treasury Regulation 14.3.
 - The inter-responsibility suspense account with a debit balance of R22,153 million (2006: credit balance of R7,361 million) at year-end was not analysed and cleared as per Treasury Regulation 17.1.2.
 - Included in the above-mentioned inter-responsibility suspense account is R31,527 million for expenditure incurred by the foreign missions on the department's behalf. This expenditure was incorrectly allocated to the suspense account as the department had not budgeted for this expense, and it should have been expensed and included in the statement of financial performance.
 - I was unable to obtain sufficient supporting documentation for the allocation of financial transactions in assets and liabilities of R10,028 million disclosed in note 5 to the financial statements.
 - Included in payables is R4,605 million raised as an accrual to the Department of Transport for government garage expenditure which was only paid on 29 May 2007. As the department is on the modified cash basis of accounting, this accrual should not have been raised until the payment was made or effected on the system. The accrual was raised by the Department of Transport through an automatic interface.

Capital assets

7. I was unable to verify the existence, accuracy and completeness of property, plant and equipment due to the following shortcomings:
- Note 24 to the annual financial statements indicates tangible capital assets to the value of R1 016,149 million and included in this amount are other fixed structures of R164,943 million for which no asset register was presented for audit. The remaining balance of R851,206 million for machinery and equipment does not agree to the asset register amount of R236,087 million, which was provided for audit purposes and the amounts were not reconciled. As a result of the above, I was also unable to establish ownership of these assets.
 - Capital expenditure of R10,113 million for the purchase of trucks was incorrectly recorded as goods and services resulting in capital expenditure being understated.
 - Management was unable to provide appropriate documentation to support the amount of R45,939 million for transfers as disclosed in note 24.2 to the financial statements. Evidence to confirm that the transfer complied with section 42 of the PFMA was not provided for audit.

Departmental revenue and receivables

8. Various shortcomings were identified in the controls over departmental revenue and included the following:
- A number of processed application documents could not be obtained from the department due to inadequate filing and storage systems and the shredding of various application documents within a short period of time after processing of the documents.
 - Services rendered and products sold as per the sub module of the National Population

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Register were not reconciled to revenue recorded in the general ledger during the financial year under review.

- A number of voided transactions that had not been adequately authorised were identified.
- Written policies and standard operating procedures have not been formalised or developed to guide the financial accounting processes and related controls over the revenue collected.
- There was inadequate monitoring of controls over the reconciliation between cash received and amounts captured in the accounting records resulting in revenue being incorrectly recorded.
- There was inadequate monitoring of year-end processing of cash received, which resulted in cash received and revenue in the current year only being recorded in the next financial year.
- Amounts charged to the public for individual goods and services were not always charged at the rates approved by National Treasury.
- Immigration fines and penalties levied in terms of section 50(1) and 50(3) of the Immigration Act, 2002, were not adequately monitored. As a result of the weakness in controls, I was not able to obtain sufficient appropriate audit evidence to satisfy myself as to the completeness and accuracy of immigration fines and penalties income of R18,035 million.
- Net cash received from the Department of Foreign Affairs, amounting to R154,056 million, relating to transactions originated by foreign missions on behalf of the Department of Home Affairs in respect of periods dating back as far as the 2004-05 financial year, was received and processed by the departments during the current year.
- R83,184 million of the above amount, representing debits of R110,775 million for expenses, assets and repatriation refunds and credits of R193,959 million for revenue and repatriation deposits, was incorrectly processed as an estimated debit of R31,527 million for expenses to the inter-responsibility account and a balancing credit to visa revenue of R114,711 million, which resulted in a misstatement of revenue, expenditure, assets, repatriation refunds and repatriation deposits for the year.
- By the 23 January 2007, the department received vouchers for transactions originating during June 2006, August 2006, September 2006 and October 2006 amounting to R22,775 million from the Department of Foreign Affairs. However, at year-end the department had not processed these vouchers and therefore did not receive the cash from the Department of Foreign Affairs.
- In prior years the department accrued for penalties and fines payable to the department by immigrants and airlines for conveying illegal immigrants. As the department is on the modified cash basis and these were accruals, a debit was raised in the debt account and corresponding credit in the debt receivable account. At any point in time the debt account and debt receivable account should net off. However, at year-end the net balance on these accounts was an unexplained credit of R12,114 million.
- In terms of section 38(1)(c) of the PFMA the accounting officer for a department must take effective and appropriate steps to collect all money due to the department. Included in receivables is an amount of R10,806 million (2006: R12,478 million) the recoverability of which I could not determine.

9. In the absence of effective controls as noted above, I was unable to obtain sufficient and appropriate audit evidence to satisfy myself as to the completeness and accuracy of departmental revenue, receivables and cash received by the department.

Voted funds

10. The voted funds to be surrendered to National Revenue Fund of R20,472 million do not agree to the department's trial balance amount of R120,354 million. The difference was due to the prior year unauthorised expenditure of R99,883 million in the financial statements not being raised in the trial balance. As a result, the balance for unauthorised expenditure and voted funds to be

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surrendered as per the current year trial balance of the department does not agree to the financial statements note 12 and note 8.1 respectively.

11. Note 1 and note 12.1 to the annual financial statements reflect an amount of R253,490 million as not being requested from National Treasury. The amount not requested from National Treasury is R273,961 million and the difference of R20,472 million was requested from National Treasury subsequent to year end. As a result, the amount paid to National Treasury in note 12 was overstated by this amount and the actual funds received per note 1.1 of R2 546,915 million are incorrect as the amount received at year-end was R2 526,444 million.
12. Note 13 to the annual financial statements: departmental revenue to be surrendered to the National Revenue Fund reflects an amount of R310,939 million as having been surrendered to the National Revenue Fund in respect of departmental revenue. The actual amount surrendered for the year per the general ledger is R297,022 million and the difference of R13,917 million relates to the underpayment of departmental revenue to the National Revenue Fund in the 2005-06 financial year which was included in the revenue accrual account at the beginning of the year. During the year this amount was incorrectly transferred out of the revenue accrual account and credited to current year revenue, resulting in revenue for 2006-07 being overstated by R13,917 million.

Irregular expenditure

13. Payments amounting to R17,785 million were authorised by the incorrect delegation of authority, which constitutes non-compliance to Treasury Regulation 8.2.1 and 8.2.2, and were not disclosed as irregular expenditure in the annual financial statements.

Fruitless and wasteful expenditure

14. A contract for the provision of a facility to hold detained illegal immigrants is onerous in that it requires the department to pay for a fixed number of immigrants irrespective of the actual number of immigrants detained. The invoices supplied to the department by the contractor indicated that the number of illegal immigrants held monthly was approximately half the contracted numbers which the department had paid for. This resulted in fruitless and wasteful expenditure of approximately R56,602 million, which has not been disclosed in the financial statements. This was not prevented or detected in terms of Treasury Regulation 9.1.1 by the accounting officer and has not been disclosed as fruitless and wasteful expenditure in a note to the annual financial statements as required by Treasury Regulation 9.1.5.

Expenditure

15. Government garage expenditure incurred by the department is based on invoices provided to the department by the Department of Transport. The department does not enforce monitoring controls to ensure that the invoices received from the Department of Transport are supported by valid expenditure documentation. I was therefore unable to obtain sufficient information to verify the occurrence and accuracy of government garage expenditure amounting to R75,989 million.
16. An amount of R7,894 million relating to consultants, contractors and special services was incorrectly included in travel and subsistence expenditure in note 4 to the financial statements.

Cash flow statement

17. As a result of the errors mentioned in most of the preceding paragraphs, I was unable to verify the accuracy of the cash flow statement.

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Disclaimer of opinion

18. Because of the significance of the matters described in the Basis for disclaimer of opinion paragraphs, I have been unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the Department of Home Affairs. Accordingly, I do not express an opinion on the financial statements.

OTHER MATTERS

19. I draw attention to the following matters that are ancillary to my responsibilities in the audit of the financial statements:

Non-compliance with applicable legislation

Treasury Regulations

20. The accounting officer did not provide appropriate evidence indicating that the department had complied with Treasury Regulation 8.4.1 which requires that the accounting officer maintain appropriate measures to ensure that the transfers to entities are applied for their intended purpose.
21. The accounting officer of the department did not investigate the estimated deficit of R24 million incurred by its trading entity the Government Printing Works during the current financial year as required by Treasury Regulation 19.7.2. Furthermore, the financial impact of this deficit on the department was not disclosed in its annual report as required by Treasury Regulation 19.7.3.
22. The department did not comply with Treasury Regulation 19.8.1 which requires the accounting officer to provide the monthly information required by section 40(4)(b) and (c) of the PFMA in respect of the trading entity in the monthly report of the department.
23. The accounting officer did not take full responsibility for the management of assets and did not ensure that proper control systems exist for assets as required by section 38(1)(d) of the PFMA and Treasury Regulation 10.
24. The policy relating to debts written off is not disclosed in note 5.3 to the financial statements as required by Treasury Regulation 11.4.3.
25. The remuneration of members of committees is not disclosed in the annual financial statements as required by Treasury Regulation 20.2.4.
26. The financial statements for the Alien Control Account (referred to as Immigration Control Account elsewhere) reflecting a balance of R317,110 million (2006: R280,466 million) submitted for auditing did not comply with Treasury Regulation 14.3.1(d) which requires the accounting officer to prepare separate annual financial statements for trust money that comply with generally accepted accounting practice (GAAP). As the accounting officer of the Department of Home Affairs has not submitted appropriate annual financial statements since inception, no audit opinions could have been expressed on these statements.

Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA)

27. The system of internal audit did not function effectively during the year as required by section 38(1)(a)(ii) of the PFMA.

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28. The disciplinary steps taken or criminal proceeding as a result of material losses through criminal conduct, as required by section 40(3)(b)(ii) of the PFMA, are not disclosed in note 5.1 to the financial statements.
29. The accounting officer of the department did not, before transferring funds to the Government Printing Works and the Film and Publication Board, obtain written assurance from the entities that they had implemented effective, efficient and transparent financial management and internal control systems, or rendered the transfers subject to conditions and remedial measures requiring these entities to establish and implement effective, efficient and transparent financial management and internal control systems as required by section 38(1)(j) of the PFMA.

Matters of governance

30. A review of the internal audit component indicated the following:
- The internal audit plan was not approved by the audit committee
 - The internal audit charter was not adopted by the audit committee
 - Some internal audit reports were not signed as evidence of review
 - Some members of internal audit did not sign the statement of objectivity
31. The annual risk assessment of the department had not been reviewed and a new one conducted.
32. This indicates a weakness in the department's risk management strategy and the functioning of the audit committee, which should oversee the internal audit function.

Material corrections made to the financial statements submitted for audit

33. The financial statements, approved by the accounting officer as submitted for audit on 31 May 2007, have been significantly revised in respect of the following misstatements identified during the audit:
- The department incorrectly reversed the voted funds not surrendered for the 2005-06 year of R46,881 million by debiting assets and crediting the exchequer grant account with this amount.
 - An incorrect entry was processed to the financial statements and not to the trial balance of the department resulting in an understatement of revenue and payables of R31,653 million.
 - Receivables were previously incorrectly overstated by R11,742 million which did not agree to the department's accounting records.
 - Payables were previously understated by R8,730 million which did not agree to the department's accounting records.
 - As per note 12 to the financial statements, the voted funds to be surrendered to the National Revenue Fund were previously incorrectly stated as nil.

Internal control

Control activities

34. The control activities over business and accountancy processes are not effective. This is evident from the matters reported on debt recovery, suspense accounts, bank reconciliations and the asset register.
35. Payment controls were generally ineffective as a result of inappropriate delegations and inadequate

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monitoring controls over transfer payments. The consequence of this was irregular expenditure being incurred in the amount of R17,785 million and entities receiving transfer payments while they had not fulfilled the transfer payment conditions.

36. Reconciliations serve as a key control but the department was not performing reconciliations of key accounting processes or resolving long-outstanding items. This culminated in the qualification of issues related to cash and cash equivalents, payables, revenue, capital assets and accounts receivables.
37. Weaknesses in the management of departmental revenue and receivables were due to a lack of reconciliation between the sub module of the National Population Register and the accounting records, inadequate retention of records and poorly coordinated processes to ensure accurate and complete recording of revenue receipts.
38. Weaknesses in the management of the immigration control account were due to inadequate retention of records and poorly coordinated processes to ensure accurate and complete recording of revenue receipts and refunds, which prevented the presentation of adequate and appropriate financial statements for auditing.

Control environment

39. In terms of the PFMA the accounting authority is required to ensure that an effective and efficient system of internal control is in place. This would require that policies and procedures be put in place to achieve this. The absence of approved policies and procedures has resulted in officials not implementing adequate controls. This is evidenced by the related matters reported on under revenue, accounts receivable, cash and cash equivalents, payables and capital assets.

Monitoring activities

40. There are no approved monitoring controls over the review of reconciliations, clearing of suspense accounts, reconciliations to supporting documentation and reconciliations of revenue recorded to cash receipts. This has contributed to the matters reported on under cash and cash equivalents, payables, revenue, recoverability of debtors and government garage expenditure.
41. Inadequate management review resulted in errors affecting the cash flow statement and voted funds reconciliation and in unauthorised expenditure not being detected and rectified.

General controls in the information technology environment

A follow-up information systems audit was completed in March 2007.

The following significant weaknesses still existed:

42. Physical access controls to prevent unauthorised access to sensitive areas and confidential information were inadequate as access to the IT section and server room, for example, was not restricted. Environmental weaknesses like the uninterrupted power supply not being tested existed in the general computing environment.

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43. A user security awareness campaign to ensure users are informed of the importance of security and the potential risks involved was not implemented.
44. Control and monitoring of service level agreements to ensure that the services required were rendered, were not adequate.
45. User account management procedures to ensure only authorised users are granted access were not established for the transversal systems and security violation reports were not generated for management review.

Performance audit reports issued during the year

46. A performance audit was conducted during the year concerning the department's immigration process and the report was tabled on 22 February 2007. This was a follow-up of the audit conducted in 2000.

Special investigations in progress or completed

47. As indicated in paragraph 15.1 of the accounting officer's report phase two of the forensic investigation was completed during the year. At year-end the report had not been finalised.
48. As indicated in paragraph 12.2 of the accounting officer's report the department suspended certain senior officials subsequent to the balance sheet date and these investigations are in progress. The department submitted finally revised annual financial statements on 20 November 2007.

Unaudited supplementary schedules

49. The supplementary information set out on pages 128 to 133 does not form part of the annual financial statements and is presented as additional information. I have not audited these schedules and accordingly do not express an opinion on them.

Delay in finalisation of audit

50. As noted in paragraph 48 prior to signing the audit report senior officials that had prepared the annual financial statements were suspended, this meant that I could not rely on them and a new set was submitted on 19 September 2007.

OTHER REPORTING RESPONSIBILITIES

Reporting on performance information

51. I have audited the performance information as set out on pages 47 to 57.

Responsibility of the accounting officer for departments

52. The accounting officer has additional responsibilities as required by section 40(3)(a) of the PFMA

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to ensure that the annual report and audited financial statements fairly present the performance against predetermined objectives of the department.

Responsibility of the Auditor-General

- 53. I conducted my engagement in accordance with section 13 of the Public Audit Act, 2004 (Act No. 25 of 2004) read with *General Notice 646 of 2007*, issued in *Government Gazette No. 29919 of 25 May 2007*.
- 54. In terms of the foregoing, my engagement included performing procedures of an audit nature to obtain sufficient appropriate evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgment.
- 55. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for the audit findings reported below.

Audit finding

Non-compliance with regulatory requirements

- 56. The department has not complied with Treasury Regulation 5.2.3 and PFMA sections 40(1)(d) as they used their business plan and not the strategic plan to form the basis for the annual report.
- 57. We draw attention to the fact that the department has not reported on all the predetermined objectives as required by section 40(3)(a) of the PFMA.
- 58. The following performance measures and targets were included in the strategic plan but are not reflected in the annual report:

Strategic Objective	Key Output
Strategic Objective 3	E-passport introduced: <ul style="list-style-type: none"> • e-passports piloted • e-passport rolled out
	Security features on enabling documents enhanced
Strategic Objective 4	Integrity of NPR ensured by: <ul style="list-style-type: none"> • Duplication eliminated • Policy and programmes in place to ensure continuous update
Strategic Objective 7	Processing regime developed that is efficient, effective and humane: <ul style="list-style-type: none"> • Feasibility study on transit facility conducted • Approved refugee reception centres established in provinces
	Regularised refugees successfully integrated into society

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Objectives reported in the annual report, but not pre-determined as per the strategic plan

59. We draw attention to the fact that for the department the following objectives are reported in the annual report although they were not included as predetermined objectives in the strategic plan:

- Internal Audit – Internal controls reviewed and improved by enhancing capacity
- Governance relations – DHA Foreign missions deployment plan
 - Processing periods for VISA applications reduced
 - DFA service delivery charter incorporated in DHA activities
- Human Resources – Decentralisation model and plan developed and implemented in consultation with provinces and offices
 - Measures in place to produce accurate and timely HR minimum information requirements (MIR)
 - All immigration Officers and Permitting Officials trained and retrained to perform immigration functions
- Information Services – Go live with business intelligence for all departmental branches
- National Immigration Branch – Airline liaison officers appointed
- Finance and supply chain management – Finance and supply chain management system in place to address weaknesses revealed by Auditor-General

Lack of appropriate audit evidence

60. We were unable to obtain supporting documentation for the revenue-related amounts disclosed as part of the performance information because the system relevant for generating information on the revenue amounts was not adequate for purposes of the evaluation.

Lack of adequate evidence

61. The following actual achievement of measures could not be substantiated by adequate audit evidence or source documentation:

Sub programme	Development
Civic services	<ul style="list-style-type: none"> • Finalisation of the Back Record Conversion project • The Civil Union Act, 2006 (Act No. 26 of 2006) successfully implemented
National Immigration Branch	<ul style="list-style-type: none"> • Strategy for the integration of refugees developed • New uniform for the immigration officers introduced • Increase of capacity at OR Tambo International Airport and Cape Town International Airport • Movement control system is running at all ports of entry • Integrated management systems at ports of entry: Protocol and MOUs initiated between DHA and relevant role players. • 25% of BCOCC chairmanship and coordinating capacity in place • National deportation system: Proposal on the creation of additional deportation centres submitted • Visa exemption agreements with SADC countries negotiated • Visa exemption agreements to diplomatic/official passport holders fast tracked • SADC protocol counters at designated POEs established • Strategic leadership on G77 migration issues provided
Service delivery branch	<ul style="list-style-type: none"> • 52 mobile units deployed to provinces • Filling of seven of nine provincial manager positions at chief director level

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APPRECIATION

62. The assistance rendered by the staff of the Department of Home Affairs during the audit is sincerely appreciated.

Auditor-General

Pretoria
27 November 2007



A U D I T O R - G E N E R A L