

# Portfolio Committee on Home Affairs

Presentation on audit outcomes by the AGSA

11 October 2011



Auditing to build public confidence

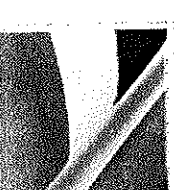
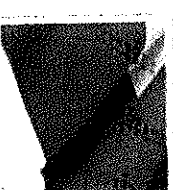
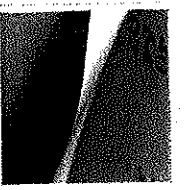


AUDITOR-GENERAL  
SOUTH AFRICA

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## Reputation promise/mission

The Auditor-General of South Africa 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.



# Clean administration

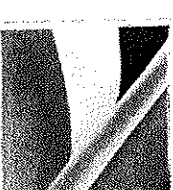
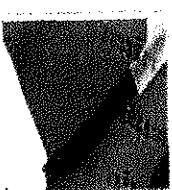
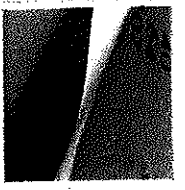
Audit report with NO

Material misstatements not corrected on the financial statements (Qualifications)

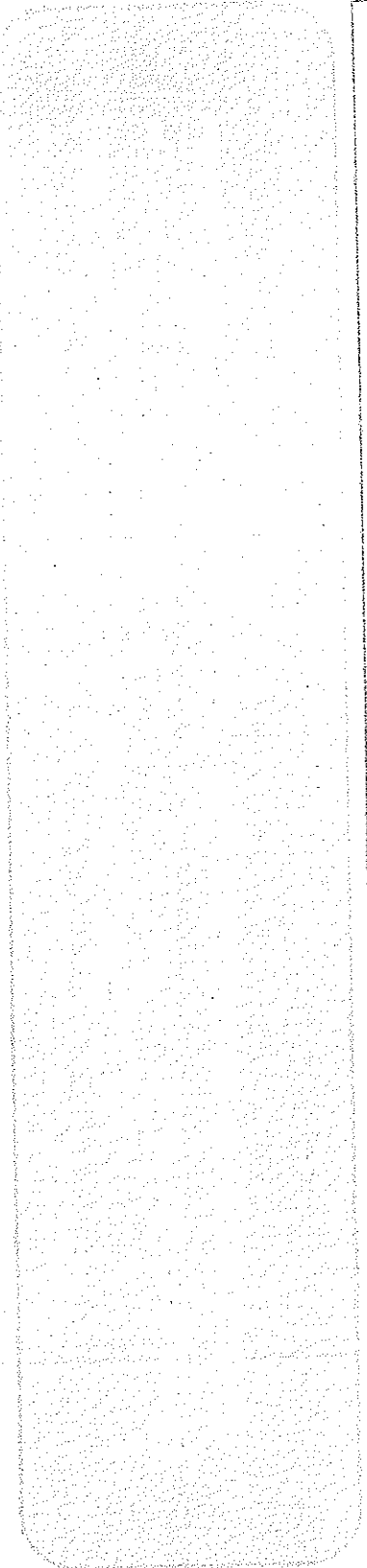
Audit findings on reported predetermined objectives

Audit findings on noncompliance to laws and regulations

Internal control deficiencies



# AGSA contribution to Clean Administration

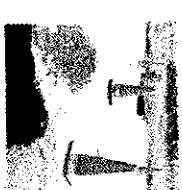
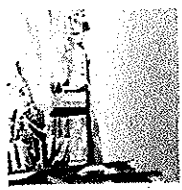


## Visibility of the Leadership

- Ensuring efficiency and effectiveness of Stakeholder interactions
- Developing required leadership competencies through mentoring, coaching and leadership programs and processes for effectively managing change

## Governance Structures

- Strong oversight structures such as audit committees and internal audit units



# Audit outcomes for DHA 2010/2011

Auditee	Financial Statements	Report on Pre-determined objectives	Compliance with Laws and Regulations	Material misstatements corrected	Movement from 2009-10 audit outcome
DHA	Unqualified	Findings on the measurability was identified in the Report on Predetermined Objectives	Non compliance with PFMA, Public Service Regulations and Treasury Regulations	Yes	Improved.



# Legislative requirements for predetermined objectives

Public Finance Management Act

Treasury Regulations

Framework for managing programme performance information  
(Issued by National Treasury in May 2007)

Framework for strategic plans and annual performance plans  
(Issued by National Treasury in August 2010)

National Treasury Instruction notes

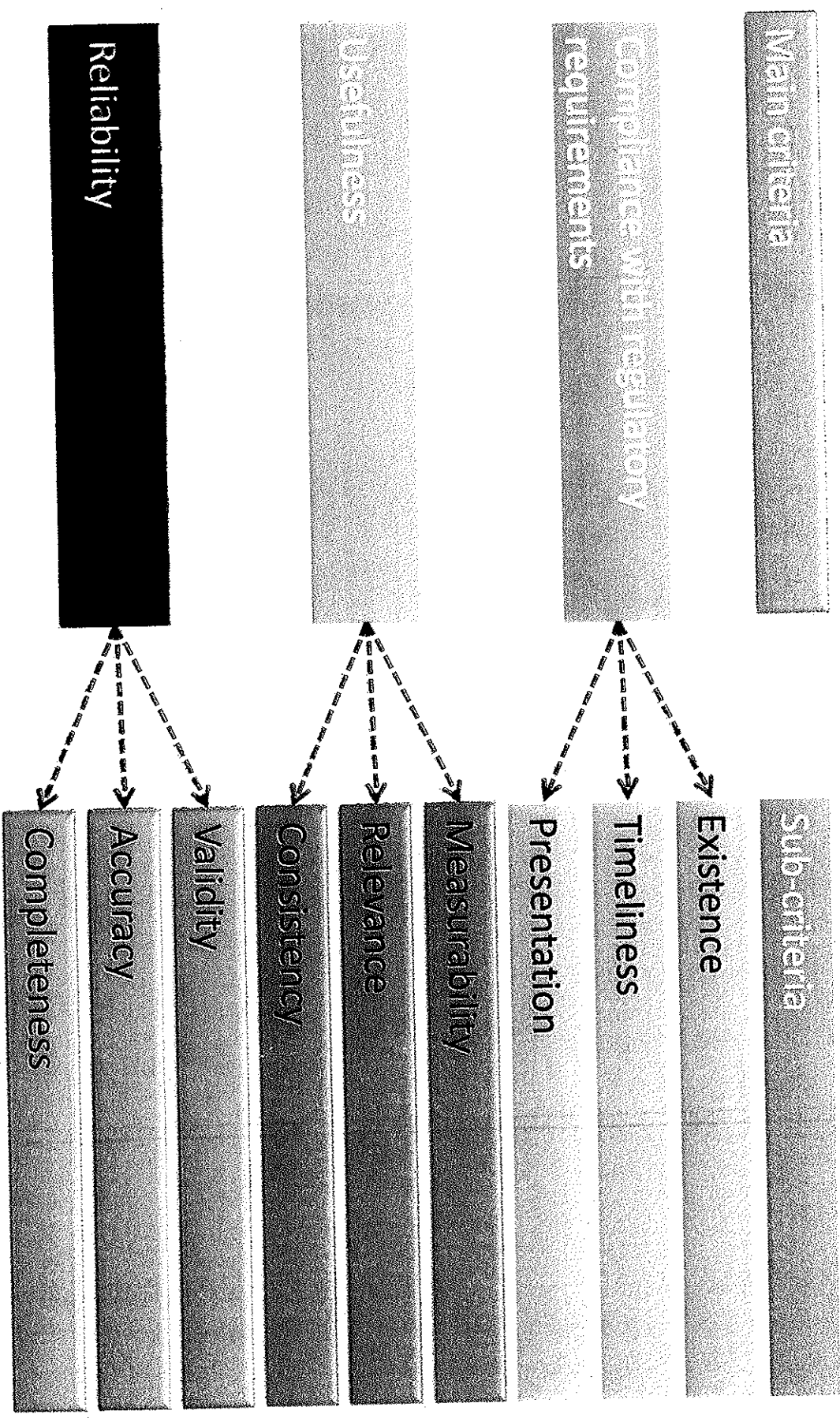
Available on Treasury website

[www.treasury.gov.za/legislation](http://www.treasury.gov.za/legislation)

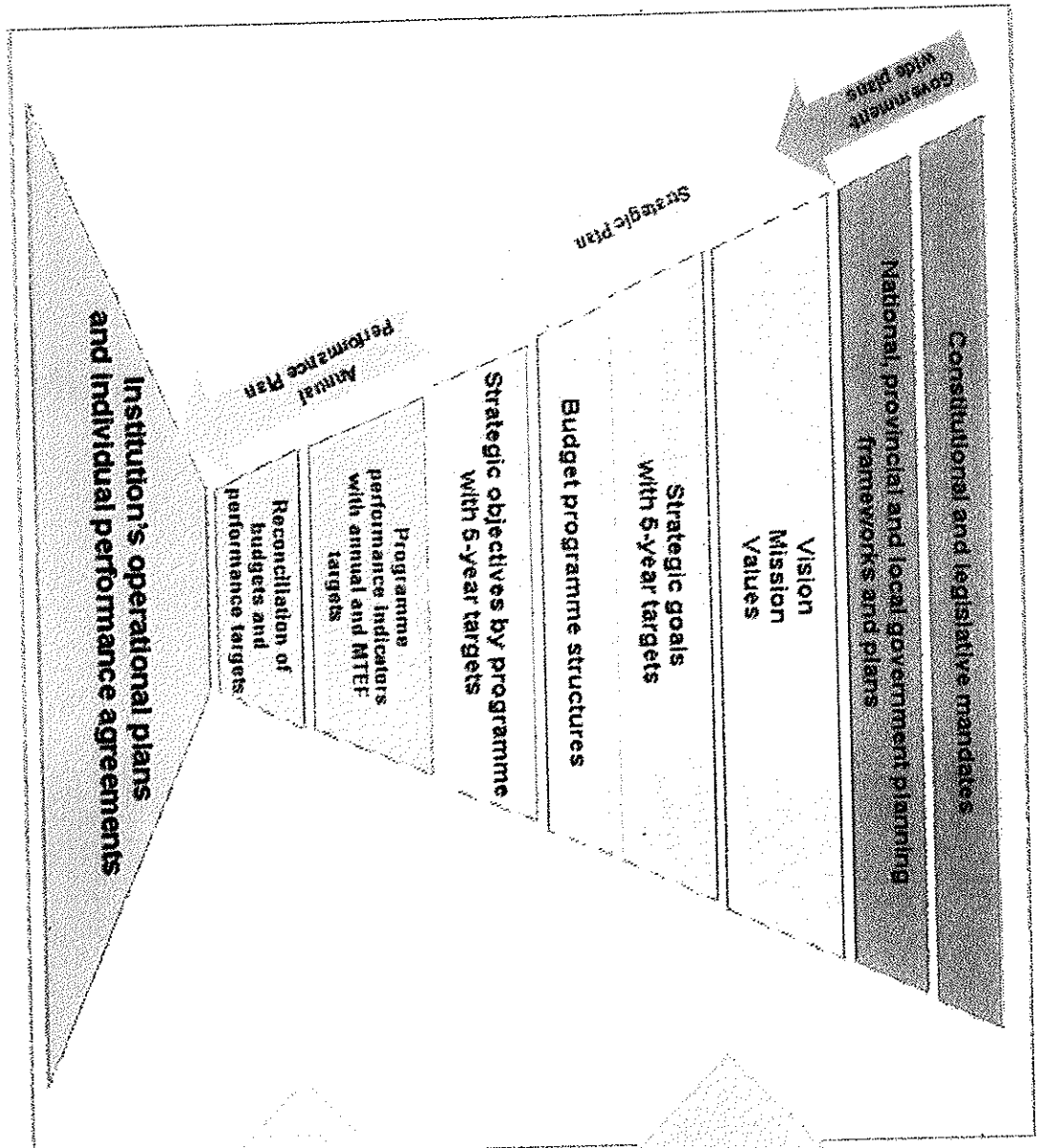




# Audit criteria



The hierarchy of the relationship between planning concepts (determined by legislation)



Audit considerations

Compliance:  
 Audit compliance with  
 budgeting laws and regulations





# Questions



Auditing to build public confidence



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