

# AG Bulletin 11.

- with minor amendments made on 29 June to the draft of 5 June 2020 -

## Notes from an interview with Jan van Schalkwyk, AGSA

[NOTE: This is an interpretation of the conversation for use in the Checks and Balances project – it is not a verbatim account and it inserts reflections from other engagements. Square brackets indicate words NOT spoken by the interviewee. As with the other project bulletins, it is not intended for publication.]

### Main take-away insights

The AG reports provide the basic information for Parliamentary oversight.

The AG tests the auditees performance against *their* rules and *their* regulations. The Auditor General does not make the rules – if Parliamentarians don't like their rules, they must change them. The Finance Minister and the Treasury write the rule book.

The question to ask Parliament is “Why did you not follow up?” Because Parliament does not follow up. It has failed on that.

Parliament should deal with the scheduling of portfolio committee activities so that energy on oversight is planned strategically and spent effectively.

Oversight is not such a difficult task if you have good information. You just ask the accounting officer: “What did you do [to address problems identified by the AG – or by the Committee.]”

Follow-up is not hard either [if you have a follow-up system]. You should not need 2 years [to get up to speed to carry out oversight responsibilities]. The AG is very good at doing induction for new Members of Parliament. Every five years you have to start again.

Parliament needs a revised oversight model that will hold *committees* to account if they do not follow up on their queries, resolutions and recommendations.

### The Interview: with Bruce Kadalie, Moira Levy and Martin Nicol

Mr Jan van Schalkwyk, Corporate Executive in the Auditor-General's Office is the most senior person in the AGSA executive committee (excluding the AG and Deputy). He works directly with the Auditor-General, Mr Kimi Makwetu.

*Bruce set up this virtual meeting – contact details in Project file*

At the end of the meeting Jan said that he would arrange for a follow-up engagement between the IFAA team and the Auditor-General himself. This was because “your topic in the one thing that Kimi is so passionate about.” Mr Makwetu will go to the Zondo Commission to share his concerns – and experience - on “state capture”. [The meeting with the AG is set for 7 July at 10am]

Jan was pleased that the Checks and Balances project is designed to be consultative. That is the same approach that the AG has taken in reporting on his findings. He visits every one of the provincial premiers to test the messages in the consolidated AGSA reports<sup>1</sup> before they are made public. He has a personal commitment [to wide communication]. The IFAA project sounds interesting and constructive.

Jan is a Chartered Accountant – no surprise there. He has worked at the AGSA for 23 years and before then he was an auditor with Deloitte. He spoke with the team from IFAA for more than an hour – explaining the AGSA’s approach, outlining how it has developed over time and reacting to our comments, sometimes with vehemence. I got the impression he likes a good argument and also likes to win it!

### **Playing in the traffic**

His reaction to a comment by Martin was really interesting – and shows the value of being straightforward on what our research has unearthed. The push-back on this question involved the word “Hogwash”!

Some way into the conversation, **Martin** posed a complex question:

Some of our interviewees – from a very ‘good’ department – made two specific complaints about the AG. And they had already told us that the AG was not a popular visitor – particularly for their staff!

**1 The AG refuses to “give slack”** even when this is justified by real difficulties of government. The AG is focused on applying the laws. It does not see the “bigger picture” of the need for the best service delivery outcomes that are possible – often under stressed circumstances. So a department that acts swiftly to avert an emergency, finds itself with a compromised audit opinion.

And associated with this, once a department is found by the AG to deserve findings or qualifications on their audit:

**2 There is no appeal mechanism.** The word of the AG is final. Sometimes the AG reneges on undertakings made earlier by its own audit staff on allowing a particular way of doing things. When the audit report is released, it says the rules were not followed. The AG maintains that it is the independent overseer and that is that. There is no third umpire for the AG’s decisions on audit outcomes.

Jan waited until I had finished speaking and then came back with all guns blazing.

He acknowledged he had heard all of this before. The AG has 3,500 people and there may be exceptions, but we don’t encourage auditors to mislead auditees [into believing the AG can disregard what are infractions of the rules.]

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<sup>1</sup> The most recent are: AGSA *Consolidated General Report on national and provincial audit outcomes PFMA 2018-19* RP 372-2019 and *Consolidated General Report on the local government audit outcomes MFMA 2018-19* RP xxx-2020. (Each is about 200 pages long.)

Our mandate does not ask us to look at “the big picture”. We test the auditees performance against *their* rules and *their* regulations. The Auditor General does not make the rules – if they don’t like their rules, they must change them. The Finance Minister and the Treasury write the rule book.

Covid-19 has led to emergency regulations – we just test if you use the policy you committed to and built the 50 houses you promised. They are your rules. Our service delivery is not to grant concessions to ignore rules and ignore accountability.

We are open to argument with the responsible Minister or with the Treasury – we have done that [often]. There [is/was?] a standard Wednesday meeting between the AG and the Treasury to discuss issues with the PFMA etc. There is a lot of resistance from departments. But we are not blindly [implementing rules].

The statement that there is no appeal mechanism is absolute hogwash. The audit process is designed for engagement. With every audit there is a to and fro process. [We ask:] What is the evidence for a different conclusion? You say you built a sports complex, but there are no invoices. Something is wrong. So we go – and there is open veld, no sign of any building.

If you are dissatisfied [with an audit outcome] you can appeal to the AG. 80 per cent of these appeals are emotional, they are not based on evidence. If I give you money to buy you bread [it must be delivered]. The audit process is designed for up and down communication. DGs may argue about this [but there had to be evidence before an opinion can change.]

There is the accusation made against former AG Shauket Fakie that he allowed a management committee report on the arms deal to be edited by the executive before it was made public.<sup>2</sup> But this was simply part of the normal process [in place at the time].

The Public Audit Act allows an auditee to appeal against an AG finding – if there is evidence. In the last three to four years there have been several attempts to take us to court on judicial review. We lost some, we won some. Home Affairs started an appeal that the AG had been wrong to highlight some expenditure as irregular. We worked out that we were too hard and the lawyers (SC’s) arranged a settlement before the court hearing began.

We hit 70 percent of the unhappiness [by the time financial statements are published.] Sometimes we step back and allow an independent review.

There are still in the ranks of government “old style guys” who are uncomfortable with the new “stakeholder aspects” of the AG. They just expect a report [without all the advice from the AG on root causes and how to improve in future.]

The Treasury today is in a sorry state. Post-Gigaba people do not understand Treasury.

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<sup>2</sup> Books by Terry Crawford Browne (2020), Paul Holden and Hennie van Vuuren (2011), and Andrew Feinstein (2007), have made a plausible case that the AG allowed its independence to be severely compromised. On the other hand, AGSA (2014) states: “In 2001 Shauket Fakie also came under fire for allegedly bowing to political pressure over the so-called Arms Deal, and after prolonged discussions, arguments, accusations and investigations, he too was eventually vindicated.”

When Freeman Nomvalo, was South Africa's accountant-general [at the National Treasury between 2004 and 2013] he had the view that the AG was his mirror image.<sup>3</sup> We don't have that level of relationship with Treasury at present. The AG benefits when there are strong officials in Treasury and a strong accountant-general. For the last three years the accountant-general has been an acting position.<sup>4</sup> This has weakened a critical relationship.

This engagement came right at the end of the interview. Before then, a lot of ground had been covered.

### **The interview itself**

South Africa's auditor-general system was set up based on the classic Westminster model. The [government auditor] audits the government accounts and reports and leaves it to someone else to do something [about the recommendations in the report]. This is the job of the accounting officer. [The Director General is the accounting officer for each department in terms of the PFMA]. Parliament expects the accounting officer to do their job [and to implement the recommendations and requirements set out in the audit report.]

We have gone way beyond just reporting. We do not just submit the standard audit report and management report [for each audit]. Fifty percent [of our effort] goes to the technical [standard requirements of any audit report.] And fifty percent is stake-holder focused. Terence [Nombembe, the Auditor General 2006 to 2013] put us under pressure to talk about audit outcomes. The AG should package [its conclusions and suggest] what would be the way to do this [i.e. implement improvements].

Jan's summary recalls exactly the enthusiastic presentation of Nombembe's important influence on the AG in the AGSA 100 year legacy book (2014). [Nombembe took over as head of AGSA just after it assumed the clear powers set out in the Public Audit Act, 2004]:

He brought with him a firm commitment to supporting mechanisms for proper governance within government. He felt the AG's office had a greater role to play than just undertaking audits and publishing audit reports. He began to push for reported audit outcomes that were written in simple, almost layman's terms, with greater clarity and relevance.

Nombembe assumed the responsibility of personally visiting the political leadership to explain the audits, highlight areas of concern, examine root causes and obtain commitments to correct weaknesses and failures. The AG's office, he believed, should become a closer partner in helping government take the steps needed towards greater accountability for the benefit of the country and its citizens. During his tenure, he emphasised the responsibility of the AG's office towards the citizens of South Africa. (AGSA, 2014, Chapter 2: *A New Order Breaks*)

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<sup>3</sup> As accountant general, he oversaw and supported internal audit and risk management functions for the entire South African government. In 2019 he was appointed the CEO of the South African Institute of Chartered Accountants (Saica), and then as Eskom's chief restructuring officer. [He is a planned interviewee.]

<sup>4</sup> At 3 June 2020 fully half of the senior leadership of National Treasury was acting!  
<http://www.treasury.gov.za/nt/Top%20Structure%20Organisation.pdf>

Jan reflected on the concern of the Checks and Balances project that “Parliament had proved unable to exercise its constitutional responsibility to hold the executive to full account with regard to the implementation of the [AG’s] recommendations”.

The accounting officer is the first line of defence [to ensure the proper management of public funds.] He is responsible for implementing key controls. If you fix the controls, that will produce the outcome you want. Under the current AG [Kimi Makwetu], AGSA has lifted further the “offerings” of the AG. It reacts *during* the year [before considering any audit submissions when it notices issues of concern].

In the last ten years, the AG has given proactive attention to auditees. The AG has talked to stakeholders all around the country. He has spoken to Parliament and to portfolio committees so they have better understanding. There is not one engagement, he has done this many times, touring all the provinces, informing premiers and legislatures. The consolidated reports that the AG produces annually – for the PFMA and the MFMA – survey audit outcomes across government [in all spheres]. The reports include analysis of trends and of root causes [behind audit findings with a detailed commentary on internal controls under the headings of leadership, financial and performance management, as well as governance].<sup>5</sup>

The AG has a huge analysis budget. Its access to Parliament is good. Over 23 years, Jan has seen good relations with the public accounts committees [in all legislatures] and SCOPAs. Members [in committees] generally pay pretty good attention to AG presentations. The resolutions that come from the portfolio committees are not so good [i.e. focused and incisive],<sup>6</sup> but they are much better from public accounts committees.

The former chairperson of SCOPA, Mr Themba Godi (2005-2019), always asked “have resolutions got actioned?” A research report prepared for SCOPA found that 600 SCOPA resolutions did not get action. (This report was considered by the Committee, but it was not tabled.)<sup>7</sup>

Jan said he was hesitant to give a name to [the failure of Parliament to hold the executive to account for the implementation of AG reports and recommendations]. One might talk of “state capture” or “a lack of political will”. But it is definitely not due to a lack of understanding!

When a committee makes resolutions about PRASA, for example, and identifies what PRASA should do, and then it does not follow up on the resolutions, this looks like a lack of political will.

18 months ago Parliament decided to give new powers to the AG [this is the expanded mandate summarised by the AG in Makwetu (2020)]. From the start of the process Mr

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<sup>5</sup> See the slide on: AGSA initiatives to ensure implementation of recommendations presented to SCoAG on 17 March 2017. Available at < <https://pmg.org.za/committee-meeting/24192/>> [Accessed 04-Jun-20]

<sup>6</sup> Cf. Interview with Mr Hlengwa, current SCOPA chair, who said: “Portfolio Committees need to stop seeing themselves as extensions of the Executive. The problems that SCOPA sees would not happen if PCs were effective. It is a design flaw of Parliament that Committees are not given the full strategic support they need in the form of research.” *AG Project Bulletin 05*. 16 March 2020 [Notes from our Interview with Mr Mkhuleko Hlengwa MP]

<sup>7</sup> I have not looked for this yet

Vincent Smith MP was Chairperson of the Standing Committee on the Auditor-General (SCoAG) – he now has a bad reputation<sup>8</sup> but he did a lot of good things to strengthen accountability. [His influence] gave SCOPA one gift – the power to position the AG to intervene more. (Jan recommended that IFAA look at Vincent’s comments at the start of the process to develop the Audit Amendment Bill, which went through Parliament in record time.)<sup>9</sup>

There are essentially three new powers:

1. The AG can refer matters it uncovers during the audit process to the NPA or the SAPS for investigation. This is not new in itself, but the Act introduces an *accountability loop* [that requires feedback on progress to be given to the AG.]
2. The AG can identify material irregularities and bind an accounting officer to intervene [to recover funds that have not been properly spent.]
3. The AG can issue a certificate of debt, which holds the accounting officer personally liable [for paying back the missing funds] if he does not [recover them from the responsible party.]

Auditor General Kimi Makwetu has said it will be great if we never have to use these powers.

[Jan introduced a rugby metaphor will full backs and scrum halves I will not attempt to repeat.]

The idea is that the new powers of the AG are there as the absolutely last resort. The accounting officer – and Parliament – have the space to do the right thing and implement the recommendations from the AG first. This is what the AG hopes will happen.

Even when the AG directs an accounting officer to follow up on material irregularities, this is a “yellow card” – it encourages the accounting officer to perform his job correctly and to avoid the final intervention of a “red card” – the certificate of debt the accounting officer has to pay back personally.

This is a preventative control, not a regulatory control. It is to “scare” people into doing their job.

The amended Public Audit Act took effect on 1 April 2019, [at the start of the April 2019-March 2020 financial year for national and provincial government, but within the July 2018-June 2019 financial year for local government.] The process started immediately in 2019, with eight pilot sites/entities and R2.8 billion in material irregularities was identified. The AG

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<sup>8</sup> On 13 September 2018, at his own request, Vincent Smith stepped aside from chairing SCoAG and other committees while Parliament’s Ethics Committee considered a Democratic Alliance complaint that followed reports that Smith received R 670 000 as well as security upgrades to his home from Bosasa. The DA said it appeared that Smith did not declare the detail and extent of his dealings with Bosasa to the Register of Members’ Interests. - SABCNews (2018) 4 September, <https://www.sabcnews.com/sabcnews/da-lodges-complaint-against-vincent-smith/> and 13 September <https://www.sabcnews.com/sabcnews/smith-happy-anc-granted-his-request-to-step-down-from-chairperson-roles/>

In 2019/20, the Zondo Commission of Inquiry heard testimony that implicated several ANC MPs in receiving benefits from Bosasa, including former MP Vincent Smith and Minister and ANC Chair, Gwede Mantashe. The Commission will report only in 2021.

<sup>9</sup> The Bill was introduced in the NA in May 2018 and the Act came into effect less than a year later! See the index to reports on all the meetings on the bill at <https://pmg.org.za/bill/793/> The provision to allow the AG to recover losses from a responsible person may have been introduced by SCoAG.

assisted accounting officers to take action and in many cases the correct, positive reaction came from accounting officers and officials. In the 2 to 3 other cases, the AG will go ahead with legal action to bind the accounting officers to intervene.

The AG accepts that there will be robust engagement. Parliament can ask the AG what the new powers of the AG have produced? Parliament can ask about the R2.8 billion [in identified material irregularities - and whether the money has been recovered.]

The AG recently engaged with the Association of Public Accounts Committees.<sup>10</sup>

What of bribes being offered to our AG staff?<sup>11</sup>

[As auditors] we were never the peoples' favourite people. We had a bad year last year. We never expected the reaction. One lady [from the staff of the AG] got shot in Gauteng. But we had fantastic support from the Police, and Parliament had a good reaction. SCOPA called people from Nelson Mandela Bay Municipality [where AGSA staff had to be withdrawn after threats and intimidation].<sup>12</sup>

The AG now has the distinct advantage of employing professionally qualified staff – Chartered Accountants. When they faced offers of bribery, our people said “No!”. They are professionals. Their attitude is, “I won’t compromise for a bribe.”

50 percent of our offering is to enable people to act. We are not seeing the reaction in all cases. Parliament is waking up – they have given more powers to the AG, they have responded when threats have been made to AG staff. But Parliament is not SOLVING the issues.

**Bruce** said he was surprised at Jan’s general optimism in the face of the regression in audit outcomes described in the consolidated reports in the last two years. The Chair of SCOPA had also been positive about what had been learned.

**Maira** said that Jan had expressed encouraging confidence that committees in Parliament are responding to AG reports and are undertaking welcome oversight, but nevertheless, the fact is that the executive does not come to the table.

It looks like Parliament is not being effective. But is our project on checks and balances premature? Should we wait first for the new legislation have a bit of time to work?

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<sup>10</sup> The Association of Public Accounts Committees (Apac) is part of the Speaker’s Forum. APAC comprises all the nine provincial Public Accounts Committees and Parliament’s Public Accounts Committee, and was established in 1997. The association is modelled along the Canadian and Australian public accounts associations. “Public Accounts Committees ensure that public sector institutions account for failure to remain within their budgets; spend according to the purposes determined by government, legislatures and Parliament and are held accountable if they do not comply with the relevant laws and other regulations.”

<sup>11</sup> “In 2016, AGSA observed a trend - confined at that stage to the Free State - where staff in that office was threatened and intimidated. There were attempts to bribe them to dissuade them from arriving at appropriate audit conclusions. It died down once it had been reported to the leadership in the province and had been reported in the Auditor General Report of 2016/17. It had even been raised in the Presidency as a matter that had to be attended to.” – PMG (2019) SGoAG report 09-Nov-19

<sup>12</sup> See AG Project Bulletin 07. 19 March 2020. [MN Reflection on Parliament’s lack of effective response to the intimidation of AG staff in Nelson Mandela Bay in November 2019]

Jan said one should not confuse noise with action. This is not only characteristic of Parliament. It is just as true with municipal councils and at provincial level. Noise is not action, as much as politicians like to present an opposite view!

But it is a mixed bag – you have good customers and you have bad guys. In some municipalities, politicians refuse to meet the AG. At local government, the good are a minority. But provinces and national government will take action.

Parliament is good at going through the motions, but it is not good in translating [intentions] into action!

**The checks and balances project is definitely not premature.** The legislation does not make Parliament any stronger. Instead it assumes a need for a back-stop if Parliament does not act. The AG is scared that Parliament will see itself as having done its work by giving the AG new powers. The Members will sit back and say “AG, you go do it.” That was not the intention. The new powers of the AG were never seen as a substitute for Parliamentary action [which comes from Parliament’s powers of oversight and scrutiny].

The question to ask Parliament is “Why did you not follow up?” Because Parliament does not follow up. It has failed on that.

**Maira** said it is clear that the AG is doing an excellent job and is even getting better and better, but you agree Parliament has failed. How can we force Parliament to do its job?

Jan recalled a new model of oversight that was launched by the Gauteng legislature over 5 years ago. This was based on holding committees to account for not following up. It was a solid document but the noise fooled everyone, the model was never actually implemented.<sup>13</sup>

There was a discussion on the challenge posed for Parliament – and the institutional memory of portfolio committees – by the high rate of turnover of MPs. **Maira** said that 80% of members of the 4<sup>th</sup> Parliament did not return in the 5<sup>th</sup> Parliament. Even if Members are returned by their parties, they are often shifted to other committees in the new term.<sup>14</sup>

Jan said the AG is very good at doing induction for new Members of Parliament. Every five years you get a new bunch of guys and you have to start again. Oversight is not such a difficult task if you have good information. You just ask the accounting officer: “What did you do [to address problems identified by the AG – or by the Committee.]” Follow-up is not hard either [if you have a follow-up system]. You should not need 2 years [to get up to speed

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<sup>13</sup> This could be the document: Legislative Sector South Africa (2011) *Oversight Model of the South African Legislative Sector*. September. <previously available at <https://www.sals.gov.za/>> and discussed in the only issue of the *Journal of the Southern African Legislative Sector* in 2014 <[https://www.sals.gov.za/docs/pubs/sals\\_journal.pdf](https://www.sals.gov.za/docs/pubs/sals_journal.pdf)>. Earlier, a Parliamentary Oversight Model was proposed in 2009 by the Task Team on Oversight and Accountability which operated under the aegis of the Joint Rules Committee. This was reported on by PMG. The Report of the Independent Panel Assessment of Parliament in 2009 recommended that this “Oversight and Accountability (OVAC) Model - Asserting parliament's oversight role in enhancing democracy” released during the term of the 3<sup>rd</sup> Parliament in January 2009 should be implemented. It never has been. Still earlier was the 1999 “Corder Report” which proposed legislation to regulate oversight by constitutional institutions. See Nicol (2017) [0435 and 0290] for commentary.

<sup>14</sup> The Chairperson was the only member of the 11 strong portfolio committee on mining to return to the committee of the 6<sup>th</sup> Parliament from that of the 5<sup>th</sup>. There was not a single ANC member of the committee of the 4<sup>th</sup> Parliament appointed to the committee of the 5<sup>th</sup> Parliament.

to carry out oversight responsibilities. The AG reports provide basic information for Parliamentary oversight.]

**Martin** asked another of his really long questions:

Is there a case for amending rules and legislation to allow portfolio committees more time to consider and respond to the annual reports of the AG and the departments? And would this really make a difference?

Some Parliamentarians say they are hampered in their oversight of departments by the very tight timeframes they work under. The focus of our project on checks and balances is on what Parliament can do to ensure that the recommendations of the AG are properly implemented by the executive. So if Members say they cannot do their work properly, this is a problem.

The timeframes are particularly constraining at the time when annual reports are tabled in the last week of August each year. Committees then have just 4 or 5 weeks maximum to review hundreds of pages of reports, including all the reports of the AG. Much committee time is absorbed by the presentation of numerous reports. So the time available for a committee to scrutinize departmental performance and to question the executive is very short. Maybe it is a part of a single morning meeting. Then the BRRR has to be written, adopted and passed before the adjusted appropriations are tabled by the Minister of Finance in October.

Parliament itself made the laws and set the timeframes, but is there a case for amending rules to provide more time for oversight?

Jan had a couple of really good responses: you can do oversight right through the year if you are well enough organized. [Oversight is not restricted to reacting to annual reports]. And Martin already answered the question: Parliament should deal with the scheduling of portfolio committee activities [so that energy on oversight is planned and well spent]. That is Parliament's job.

**Maira** agreed. She said the committees have general oversight responsibilities that include service delivery – oversight is not only about AG reports. One of the problems she noticed was that people without experience or skill were often put at the top of the party lists for election to Parliament. These Members often work hard, but they have so much on their plates. They have to find out how Parliament works, understand what auditing is, etc. Members need capacity to deal with AG reports.

Jan said that in his view the National SCOPA of the 5<sup>th</sup> Parliament, chaired by Themba Godi MP, got through a *lot* of work. This was because they planned well. Themba spent two days on strategic planning, decided which people to call and planned site visits. The backup staff ran the committee very well – the best of all the committees he had known.

Jan said that he had found that many members – probably the majority – had not prepared for the meetings. Two to three members have clearly done their work but many have no clue. A small proportion of the committee has done the most basic preparation. How can you do oversight then?

There is a need for Parliament to hold portfolio committee members accountable for what they do. Members are unprepared for meetings. Perhaps they need performance contracts.

[In reaction to the low levels of preparation], the AG holds “pre-briefings” to make up for capacity weakness. It invests a lot in summarizing the conclusions of reports. Members get a lot of assistance to improve capacity.

South Africa’s AG chairs the capacity building committee of INTOSAI – the international organization of auditors general, which has AGs from 195 countries as members. It is now internationally accepted that AGs have a role to play in stakeholder engagement in addition to their traditional reporting role. Politicians have the same problems everywhere [in holding the executive to account.] They need support. Canada, the UK and Australia all spend a lot of time briefing stakeholders – with New Zealand probably the best of all.

Here the discussion shifted to the question outlined at the start of this summary.

On the need to amend the PFMA because of time constraints. Perhaps Jan misinterpreted the question – which was about the time vice in which committees found themselves - but his response was interesting. The PMFA has positively luxurious deadlines for departments. You have two months in which to correct financial statements if the original submissions contained errors and then two months to work with the AG to review them. Four months are more than adequate – even for a big department. In the private sector, deadlines are a lot tighter. He gave the example of Tongaat, formerly a great company, where Jan worked for Deloitte on the audit. This involved a massive consolidations of company accounts and this was managed. They had literally a week to do the work after the March year end. This often meant working over the Easter Weekend. All the reports were compiled, audited and signed off ready for publication straight away. The PFMA does not need to be amended to provide more time for departments

Note by Martin Nicol, 0825549880, mnicol@web.net draft 05 June 2020  
—awaiting reactions from Bruce and Moira!

*This is an unverified note compiled after the discussion. Anything in square brackets is not from the discussion, but added by me in interpreting the sense of the issue. This note and the other Project Bulletins are for internal IFAA use in assembling themes and perspectives for the planned stakeholder consultation. They are not intended for any other use.*

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### **List of internal AG Project Bulletins**

- |                         |   |
|-------------------------|---|
| AG Project Bulletin 11. | 02 June 2020 [Interview with Jan van Schalkwyk, AGSA]   |
| AG Project Bulletin 10. | 30 April 2020 [Notes from a conversation with Michael Acres]  |
| AG Project Bulletin 09. | 16 April 2020 [Notes from a conversation with Murray Michel]  |
| AG Project Bulletin 08. | 07 April 2020. [Parliament is an unlikely champion of the Auditor General]  |
| AG Project Bulletin 07. | 19 March 2020. [MN Reflection on Parliament’s lack of effective response to the intimidation of AG staff in Nelson Mandela Bay in November 2019 and on 18 March 2020 <i>City Press</i> article by Kimi Makwetu: <i>How SA can rid itself of wasteful, fruitless, unauthorised and irregular expenditure</i> ] |
| AG Project Bulletin 06. | 29 March 2020 [Interview with Mr Wessel Pretorius, champion of the independence of Auditors General, 17 March 2020].  |
| AG Project Bulletin 05. | 16 March 2020 [Notes from our Interview with Mr Mkhuleko Hlengwa MP, Chairperson of the Select Committee on Public Accounts (SCOPA)]  |
| AG Project Bulletin 04. | 13 March 2020 [Reflection on AGSA 100 year legacy book]   |
| AG Project Bulletin 03. | 10 February 2020 [Reflection on SCOPA’s efforts to have former Prasa board members declared delinquent directors under the Companies Act]   |
| AG Project Bulletin 02. | 12 November 2019 [Draft discussion paper - Auditor General project: Improving governance in South Africa: What checks and balances are missing?]  |
| AG Project Bulletin 01. | 31 October 2019 [list of the relevant legislation related to the role of the Auditor General w r t reporting to Parliament; example of the information on AGSA reports on departments]  |

that is summarised by Parliament for the information of  
SCOPA]