
GENERAL NOTICE

NOTICE 1111 OF 2010

PUBLIC AUDIT ACT, 2004 (ACT NO. 25 OF 2004)

1. Under the powers vested in me by section 2(b) read with section 52(1) of the Public Audit Act, 2004 (Act No. 25 of 2004) (hereafter referred to as the PAA), I, Terence Mncedisi Nombembe, Auditor-General of the Republic of South Africa (hereinafter referred to as the AGSA), hereby determine the following:

A. AUDIT FUNCTIONS PERFORMED BY THE AGSA IN TERMS OF THE PUBLIC AUDIT ACT, 2004 (ACT NO. 25 OF 2004)

a. Evaluation of public finance management

2. The success of transformation in public sector financial management is evaluated as part of the outcomes of the annual regularity audit process. Accordingly, the auditor's report reflects views on:
 - financial information (through the auditor's opinion on the financial statements)
 - performance against predetermined objectives (based on the findings on reporting on performance against predetermined objectives reflected under *Report on other legal and regulatory requirements* in the auditor's report)
 - compliance with applicable laws and regulations relating to financial matters, financial management and other related matters (reflected under *Report on other legal and regulatory requirements* in the auditor's report)
 - internal control as indicated by the status of internal control that resulted in qualifications of the opinion on the financial statements, and the findings on the report on predetermined objectives, and compliance with laws and regulations (reflected under *Report on other legal and regulatory requirements* in the auditor's report).

b. Auditing standards

3. In terms of section 13(1)(a) of the PAA, the entire suite of auditing pronouncements issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) will be applied in all regularity audits conducted by public sector auditors.
4. The International Organization of Supreme Audit Institutions (INTOSAI) publishes professional standards and best practice guidelines for public sector auditors. These consist of:
 - the International Standards of Supreme Audit Institutions (ISSAIs) stating the basic prerequisites for the proper functioning and professional conduct of supreme audit institutions and the fundamental principles of auditing in the public sector
 - the INTOSAI Guidance for Good Governance (INTOSAI GOVs) providing guidance to public authorities on the proper administration of public funds.
5. The AGSA is in the process of incorporating the principles contained in the above into its audit methodology.

c. Auditing of performance against predetermined objectives – sections 20(2)(c) and 28(1)(c) of the PAA

6. All public sector entities are required to submit their annual performance reports for auditing together with the annual financial statements within two months after the end of the financial year.
7. The objective of an audit of performance against predetermined objectives is to enable the auditor to conclude whether the reported performance against predetermined objectives is useful and reliable, in all material respects, based on predetermined criteria. The auditing of reporting against predetermined objectives has been phased in over a couple of years and has now reached a stage of maturity as indicated below.
8. The following are the sources of criteria against which the subject matter will be evaluated as a basis for the audit conclusions:
 - All relevant laws and regulations
 - *Framework for the managing of programme performance information*, issued by the National Treasury
 - Relevant frameworks, circulars and guidance issued by the National Treasury and the Presidency regarding the planning, management, monitoring and reporting of performance against predetermined objectives
9. Material findings that come to the attention of the auditor and may impact on the public interest will be reported in the *Report on other legal and regulatory requirements* section of the auditor's report until such time as the environment shows a state of readiness to provide reasonable assurance in the form of an audit conclusion.
10. In addition to the above and as part of the readiness strategy, an audit conclusion on the reporting of performance against predetermined objectives will be included in the management report for the following categories of entities:
 - National and provincial departments, constitutional institutions and trading entities
 - National and provincial public entities
 - Parliament and provincial legislatures
 - High-capacity municipalities (which include the metropolitan councils) and their related municipal entities
 - Other entities as per section C below
11. The audit conclusions on performance against predetermined objectives will be prepared in terms of the International Standard on Assurance Engagements (ISAE) 3000 *Assurance engagements other than audits or reviews of historical financial information*.

d. Auditing of compliance with applicable legislation relating to financial matters, financial management and other related matters – sections 20(2)(b) and 28(1)(b) of the PAA

12. In terms of sections 20(2)(b) and 28(1)(b) of the PAA, the auditor's report must reflect an opinion or conclusion on the entity's compliance with any applicable legislation relating to financial matters, financial management and other related matters.
13. This will be achieved by reporting of material findings that come to the attention of the auditor in the *Report on other legal and regulatory requirements* section of the auditor's report.

e. Other legislative functions

14. In terms of the PAA, public sector auditors also fulfil other responsibilities such as performance audits, investigations, special audits and related services. The standards that guide these audits are as follows:

Performance audits – section 20(3) of the PAA

15. In terms of section 13(1)(a) of the PAA, the ISSAIs, with specific reference to the ISSAI 3000 series, issued by INTOSAI's Professional Standards Committee (PSC), have been adopted for application in all performance audits conducted in the public sector.

Investigations – section 5(1)(d) of the PAA

16. In terms of section 13(1)(a) of the PAA, the AGSA has developed *Standards and guidelines: investigations* for conducting investigations.

Special audits – section 5(1)(d) of the PAA

17. In terms of section 13(1)(a) of the PAA, these audits are conducted in accordance with the International Standard on Related Services (ISRS) 4400 *Engagements to perform agreed-upon procedures regarding financial information* issued by the IAASB.

Audit-related services – section 5(1)(a) of the PAA

18. In terms of section 13(1)(a) of the PAA, these audits are conducted in accordance with ISRS 4400 *Engagements to Perform agreed-upon procedures regarding financial information* issued by the IAASB and *Audit-related services: policy and guideline* developed by the AGSA.

Donor funding

19. Public sector reports on donor funds are issued in accordance with ISA 800 *Special Considerations – Audits of Financial Statements prepared in accordance with special purpose frameworks* or in terms of ISA 805 *Special considerations – Audits of single financial statements and specific elements, accounts or items of a financial statement*.

B. AUDITS OF PUBLIC ENTITIES AND OTHER INSTITUTIONS NOT PERFORMED BY THE AGSA**a. Audits of public entities listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999) and any other institutions envisaged by section 4(3)(b) of the PAA**

20. In terms of section 25(1)(a) of the PAA, I opt not to perform the audits of any entities referred to in section 4(3) of the PAA, which are not already being audited by me, for the 2011-12 and following financial years, unless advised otherwise by me prior to the start of the entity's financial year.

b. Appointment of auditors – section 25 of the PAA

21. An entity may proceed to appoint its own auditors as stipulated by section 25(1)(b) read with section 25(4) of the PAA, if not advised before the start of the financial year that the AGSA will perform the audit.
22. In this regard, the document *Consultation of the Auditor-General on the appointment of an auditor*, attached hereto as appendix A, should be completed in full as indicated.
23. If I have opted to perform the audit of an entity, such entity may not seek to or appoint alternative auditors.

c. Responsibilities of auditors in public practice – part 2 of chapter 3 of the PAA

24. In terms of section 4(3)(b) of the PAA, I may audit and report on the accounts, financial statements and financial management of any public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999) (hereafter referred to as the PFMA) and any other institution not mentioned in section 4(1) of the PAA and which is:
- funded from the National Revenue Fund or a provincial revenue fund or by a municipality; or
 - authorised in terms of any legislation to receive money for a public purpose.
25. When conducting audits in the public sector, auditors in public practice appointed in terms of section 25(1)(b) of the PAA to audit entities falling within the ambit as envisaged above, including institutions of higher education, should take cognisance of, and must apply, the content of this general notice where applicable, as well as the requirements contained in sections 25 to 27 of the PAA dealing with the following matters:
- Appointment of auditors (section 25)
 - Discharge of auditors (section 26)
 - Duties and powers of auditors (section 27)
26. Compliance with the provisions of the PAA and this general notice in conducting an audit in terms of section 25(1)(b) of the PAA will be monitored by the AGSA. In this regard, the appointed auditor must complete the *Section 4(3) audit monitoring checklist*, attached hereto as appendix B.
27. Should a registered auditor be found to be in contravention of these requirements or any provision of the PAA, the Auditing Profession Act, 2005 (Act No. 26 of 2005) (hereafter referred to as the APA) or any act with which it is his/her duty to comply in his/her capacity as a registered auditor, a complaint or charge of improper conduct may be made to the investigating committee against auditors in public practice of the Independent Regulatory Board for Auditors (IRBA), appointed in terms of section 25(1)(b) of the PAA.
28. In addition, a complaint or a charge of improper conduct may be lodged with IRBA's investigating committee against auditors appointed in terms of section 25(1)(b) of the PAA if it comes to the attention of the AGSA that the registered auditor has conducted himself/herself in a manner that is improper, discreditable, unprofessional, dishonourable or unworthy of a registered auditor or which brings the accounting profession into disrepute.
29. In terms of the requirements of section 28 of the PAA, the appointed auditor must:
- in respect of subsections (1)(a), (b) and (c), comply with the matters as stipulated in this gazette
 - in respect of subsection (3)(c), furnish the responsible audit business unit (ABU) in the AGSA, either in hard copy or on CD, with:
 - three copies of the auditor's report, together with a copy of the audited financial statements, within five months after the financial year-end
 - three copies of the annual report, within five months after the financial year-end
 - the completed checklist as per annexure B within five months after the financial year-end, i.e. 31 August.
30. The outcomes of these audits will be included in the AGSA's general reports.

C. ENTITIES FOR WHICH LEGISLATION IS NOT PRESCRIPTIVE IN RESPECT OF THE FINANCIAL STATEMENTS – SECTION 14(2)(b) OF THE PAA

31. In the absence of guidance having been issued by the National Treasury for such entities, and in terms of section 14(2)(b) of the PAA, the financial statements of an entity that is not subject to the PFMA or the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (hereafter referred to as the MFMA) must be submitted within the period, be in a format, contain the information and otherwise comply with any legislation applicable to the entity, or, in the absence of such legislation, any requirements determined by the AGSA.
32. This notice is in no way intended to supersede the requirements of any applicable legislation. Consequently, where an entity is subject to legislation such as the PFMA, the MFMA, entity-specific enabling legislation or any other applicable legislation that is prescriptive in terms of the financial statements, such legislation takes precedence over this notice.
33. The accounting authority or accounting officer should identify the entity's legal form, i.e. public entity, trading entity, municipal entity, and ensure compliance with all applicable legislation. Only in instances where the applicable legislation is not prescriptive in terms of the financial statements are entities required to:
- prepare financial statements in accordance with the Generally Recognised Accounting Practice (GRAP) reporting framework issued by the Accounting Standards Board (ASB)
 - comply with the PFMA requirements as they pertain to the format of, and information to be contained in the financial statements, as well as the period within which the financial statements are to be submitted
 - include a performance report on the entity's performance against predetermined objectives in an annexure to the financial statements, specifically containing the following:
 - particulars of the entity's strategic objectives and outcomes as identified and agreed on by the executive authority
 - the key performance indicators and targets for assessing the entity's performance in delivering the desired outcomes and objectives
 - the entity's actual performance against the agreed strategic objectives, indicators and targets.
34. In the case of an audit conducted in terms of the PAA where there is no applicable legislation setting out the period within which the auditor's report is to be submitted to the relevant legislature, the Auditor-General must, in terms of section 21(2) of the PAA, submit such auditor's report to the relevant legislature as per the requirements of the PFMA in this regard.

D. ASSESSMENT AND RECOGNITION OF THE FINANCIAL REPORTING FRAMEWORKS APPLICABLE IN THE PUBLIC SECTOR

35. The applicable financial reporting framework provides the criteria against which the auditor audits the financial statements. As one of the preconditions for an audit, the auditor is required to determine whether the financial reporting framework applied in preparing the financial statements is acceptable and to assess whether it is a general purpose or compliance framework. This is done by considering the requirements of the ISAs and the guidance set out in the revised *South African Auditing Practice Statement (SAAPS) 2: Financial Reporting Frameworks and the Auditor's Report*, which is based on the clarified ISAs.

36. Section 20(2)(a) of the PAA requires me to express an opinion on the fair presentation of the financial statements regardless of whether the entity prepared its financial statements in terms of a fair presentation framework or not. Where the applicable financial reporting framework applied is not assessed to be a fair presentation framework, an *Additional matter* paragraph will be included in the auditor's report to mitigate any possible misunderstanding that the financial statements have been prepared in terms of a fair presentation framework.
37. Depending on my assessment of the acceptability of the applicable financial reporting framework, additional disclosure may be required in the financial statements of the entity to which attention will be drawn in the auditor's report by the inclusion of an *Emphasis of matter* paragraph. Non-adherence to this requirement may result in a qualification of the auditor's opinion.
38. Should an entity be granted an exemption, departure or deviation from the applicable financial reporting framework in compliance with the requirements of the PFMA or MFMA, additional disclosure of the reasons for the exemption, departure or deviation from the applicable financial reporting framework will be required, in order to avoid the financial statements being misleading. Attention to this disclosure will be drawn in the auditor's report by the inclusion of an emphasis of matter paragraph. Non-adherence to this requirement may result in a qualification of the auditor's opinion. In addition the principle in paragraph 37 will also apply. If the exemption, departure or deviation from the applicable financial reporting framework is not granted in compliance with the requirements of the PFMA or MFMA this may result in the auditor's opinion being qualified.

E. REPEAL OF PRIOR GOVERNMENT GAZETTES

39. *General Notice 1570 of 2009*, issued in *Government Gazette No. 32758 of 27 November 2009*, is hereby withdrawn and replaced by the requirements as set out in this general notice.

F. EFFECTIVE DATE

40. This general notice is effective for financial periods beginning on or after 1 April 2010 and will apply until further notice. A similar general notice will not necessarily be issued annually.

G. ENQUIRIES

41. Any enquiry related to this notice should be addressed to the following office:
Business Executive: Audit Research and Development, Auditor-General of South Africa
Telephone: 012 422 9823
Fax: 012 422 9822
Email: auditsupport@agsa.co.za

Signed and approved:

T M Nombembe
Auditor-General

APPENDIX A: CONSULTATION OF THE AUDITOR-GENERAL ON THE APPOINTMENT OR DISCHARGE OF AN AUDITOR IN TERMS OF SECTIONS 25 AND 26 OF THE PUBLIC AUDIT ACT, 2004 (ACT NO. 25 OF 2004)

INSTRUCTIONS TO ENTITY

1. This checklist should be completed and submitted with supporting documentation to the responsible audit business unit within the AGSA.
2. The checklist should be accompanied by a copy of your policy on the appointment of auditors and the allocation of non-audit services to auditors.

INFORMATION REQUIRED

3. Particulars of entity:

| | | |
|---|------------------------|--|
| Name | | |
| Postal address | | |
| Physical address | | |
| Fax number | | |
| Telephone number | | |
| Email address of CFO | | |
| Accounting authority chairperson | Name | |
| | Contact details | |
| Responsible minister (executive authority) | Name | |
| | Contact details | |
| Responsible department | | |
| Contact person at department | | |
| Financial year in question | | |

DISCHARGE OF AUDITOR

4. Particulars of the audit firm discharged:

| | Name(s) of audit firm(s) | Number of years engaged to date |
|--------|---------------------------------|--|
| Firm 1 | | |
| Firm 2 | | |
| Firm 3 | | |
| Firm 4 | | |
| Firm 5 | | |

5. Provide the notice to the auditor, giving the reasons for the impending discharge.
6. Provide written concurrence by the executive authority for the planned discharge.
7. Costs of audit and non-audit services provided by the auditors during their term of office (last three years):

| | | | |
|---|--|--|--|
| Financial year | | | |
| Audit fees | | | |
| Fees for other services | | | |
| Total fees | | | |
| Non-audit fees as a percentage of total fees | | | |
| Nature of services performed | | | |

APPOINTMENT OF NEW AUDITORS

8. Particulars of audit firms shortlisted for appointment:

| | Name(s) of audit firm(s) | Estimated audit fee | Estimated fee for other services |
|---|---------------------------------|----------------------------|---|
| Firm 1 | | | |
| Firm 2 | | | |
| Firm 3 | | | |
| Firm 4 | | | |
| Firm 5 | | | |
| Nature of other services to be performed: | | | |
| <i>Insert details</i> | | | |

9. Audit firm proposed and anticipated date of appointment:

| | Name(s) of audit firm(s) | Anticipated date of appointment |
|--------|---------------------------------|--|
| Firm 1 | | |
| Firm 2 | | |
| Firm 3 | | |
| Firm 4 | | |
| Firm 5 | | |

10. Details of any prior involvement with the entity, including the costs:

Insert details

11. Provide details of how the quality of the audit firm's work has been assessed, e.g. results of IRBA reviews:

Insert details

12. Indicate any matter that may influence a decision regarding the independence or objectivity or perceived independence of any of the auditors:

*Insert details***REAPPOINTMENT OF AUDITORS**

13. Details of firm to be reappointed:

| | Name(s) of audit firm(s) | Financial year(s) previously appointed |
|--------|---------------------------------|---|
| Firm 1 | | |
| Firm 2 | | |
| Firm 3 | | |
| Firm 4 | | |
| Firm 5 | | |

14. Provide details of the audit committee's assessment of the effectiveness and efficiency of the performance of the external auditors, including IRBA review results:

Insert details

15. Provide details of significant disagreements between the external auditors and the accounting authority during the preceding financial year, if any:

Insert details

16. Indicate any matter that may influence a decision regarding the independence or objectivity or perceived independence of the auditors:

Insert details

17. Indicate name of partner in charge of audit for the last five years:

Insert details

18. Indicate name of audit manager in charge of audit for the last five years:

Insert details

Completed by:

(signature)

Completed by:

(name)

Designation:

Date:

INFORMATION:

- PAA S25** (2) Must give notice of the suggested appointment, including information on the extent to which the auditor would provide other services than audit services during the duration of the appointment and any other information required by the AG.
- (3) If the AG, within 14 days of receiving notice in terms of subsection 2 or such longer period as agreed to, rejects the entity's appointment, the entity must, in terms of that subsection, recommence the process to appoint another person as its auditor.
- Appointment may only be for one year.
- PAA S26** (1) Discharge before expiry of term – only with consent of the AG and the relevant executive authority if applicable.
- (2)(a) Give the auditor notice in writing setting out the reasons.
- (2)(b) Give the auditor opportunity to make written representation to the AG within 20 days of receipt of the notice.
- (3) The AG must report any discharge of the auditor to the relevant legislature.

INSTRUCTIONS TO THE AGSA

Issue a letter setting out the response to the request indicating whether the appointment has been approved or not, with reasons if the appointment has not been approved.

TIMELINES FOR THIS PROCESS

The timelines for this process are:

- Submit proposal to the AGSA at least six months prior to the financial year-end, i.e. 30 September.
- Response from the AGSA to be submitted within one month of receipt of proposal.

APPENDIX B: MONITORING CHECKLIST FOR AUDITS NOT CONDUCTED BY THE AGSA

PURPOSE

1. The purpose of this checklist is to confirm compliance with the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA) and this general notice.

INSTRUCTIONS

2. This checklist should be completed by the appointed audit firm for each audit conducted by it and should be submitted to the audit business unit within the AGSA responsible for the audit of the controlling department within five months of the financial year-end, i.e. 31 August.

INFORMATION REQUIRED

| | |
|---|--|
| Name of the entity | |
| Controlling department | |
| Type of entity (schedule number) | |
| Holding company (if applicable) | |
| Subsidiaries (if applicable) | |
| Audit business unit (ABU) | |
| Business executive | |
| Engagement firm | |
| Engagement firm's address | |
| Engagement firm's contact details | |
| Engagement partner | |
| Engagement partner's contact details | |

| No. | Requirements | Complied Yes/No*/Not applicable | Remarks/Comments |
|--|--|---------------------------------------|------------------|
| Public Audit Act, 2004 (Act No. 25 of 2004) (PAA) | | | |
| 1. | All the requirements of the PAA and this general notice, were complied with concerning: <ul style="list-style-type: none"> • Appointment of auditors (section 25) • Discharge of auditors (section 26) • Duties and powers of auditors (section 27) | | |
| 2. | The auditor's report to the accounting authority was submitted within the time frame prescribed by the PFMA. | | |
| 3. | Three copies of the auditor's report, together with a copy of the financial statements, were submitted to the AGSA by 31 August. | | |
| 4. | Three copies of the annual report were submitted to the AGSA by 31 August. | | |
| Management report | | | |
| 5. | The management report contained an audit conclusion on reporting on predetermined objectives under the following headings: <ul style="list-style-type: none"> • Introduction • Scope of the assurance engagement | | |

| No. | Requirements | Complied Yes/No*/Not applicable | Remarks/Comments |
|-------------------------|--|---------------------------------------|------------------|
| | <ul style="list-style-type: none"> • Work performed • Basis for conclusion • Conclusion • Other matters | | |
| Auditor's report | | | |
| 6. | The auditor's report was addressed to the appropriate addressee as per the AGSA guidance. | | |
| 7. | The auditor's report distinguished clearly between the report on the financial statements and the report on other legal and regulatory requirements as per the AGSA guidance. | | |
| 8. | The auditor's report correctly described the financial statements as "financial statements" or "consolidated financial statements" and not as "annual financial statements" or "group annual financial statements". | | |
| 9. | Where the public entity is registered as a company in terms of the Companies Act, the auditor's report included reference to the accounting authority's report (in terms of section 299 of the Companies Act, a complete set of financial statements includes the board of directors' or accounting authority's report). | | |
| 10. | The auditor's report distinguished between the supplementary information that has not been audited and the financial statements that have been audited by indicating the page numbers relating to the financial statements. | | |
| 11. | The auditor's report correctly referred to the accounting authority as the party responsible for the preparation of the financial statements or consolidated financial statements. | | |
| 12. | The auditor's report made reference to the correct financial reporting framework for the type of entity audited and reported on. | | |
| 13. | The auditor's report was prepared in line with the guidance in this general notice and in the revised SAAPS 2: <i>Financial Reporting Frameworks and the Auditor's Report</i> , which is based on the clarified ISAs, as applicable. | | |
| 14. | The audit findings on predetermined objectives were reported under the following headings (if relevant) in the auditor's report: | | |
| | • Presentation of reported performance information | | |
| | • Timeliness of reported performance information | | |
| | • Usefulness of reported performance | | |

| No. | Requirements | Complied Yes/No*/Not applicable | Remarks/Comments |
|---|---|---------------------------------------|------------------|
| | information | | |
| | • Reliability of reported performance information | | |
| 15. | Findings related to material non-compliance with applicable laws and regulations were reported under headings as per the AGSA reporting guide. | | |
| 16. | The auditor's report included a narrative discussion under each of the following three fundamentals of internal control, which reflected the deficiencies in internal control identified during the audit as they relate to the qualifications on the financial statements as well as the findings on predetermined objectives and compliance with applicable laws and regulations as per the AGSA reporting guide: | | |
| | • Leadership | | |
| | • Financial and performance management | | |
| | • Governance | | |
| 17. | The auditor's report included information on the following other reports: | | |
| | • Investigations | | |
| | • Performance audits | | |
| | • Agreed-upon procedures engagements | | |
| | • Special audits | | |
| | • Donor funding | | |
| 18. | Separate financial statements and reports on predetermined objectives were prepared and audited for all the subsidiaries listed in the notes to the consolidated financial statements. | | |
| * Where a "No" answer is provided, comments must be included below. | | | |

3. General comments by the appointed auditor:

Insert details

Engagement partner: _____

(signature)

Completed by: _____

(name)

Date: _____

CONCLUSION (To be completed by the ABU)

| No. | Requirements | Complied Yes/No* | Remarks/ Comments |
|---|---|---------------------|-------------------|
| 1. | Did the auditors and entity satisfy the requirements of sections 25 to 27 of the PAA relating to the following: | | |
| | • Appointment of auditors | | |
| | • Discharge of auditors | | |
| | • Duties and powers of auditors | | |
| 2. | Has the engagement firm satisfied the reporting requirements of the following: | | |
| | • PAA | | |
| | • This general notice | | |
| | • R3 Reporting guide (AGSA) | | |
| * Where a "No" answer is provided, comments must be included below. | | | |

4. General comments:

Insert details

5. Recommended further action in terms of this notice:

Insert details

Evaluated by BE/SM: _____

(signature)

Completed by: _____

(name)

Date: _____

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