



AUDITOR-GENERAL
SOUTH AFRICA



Auditing to build public confidence

Mpumalanga Senior Management Summit

Accountability in the Public Sector: AGSA's experience

26 September 2014

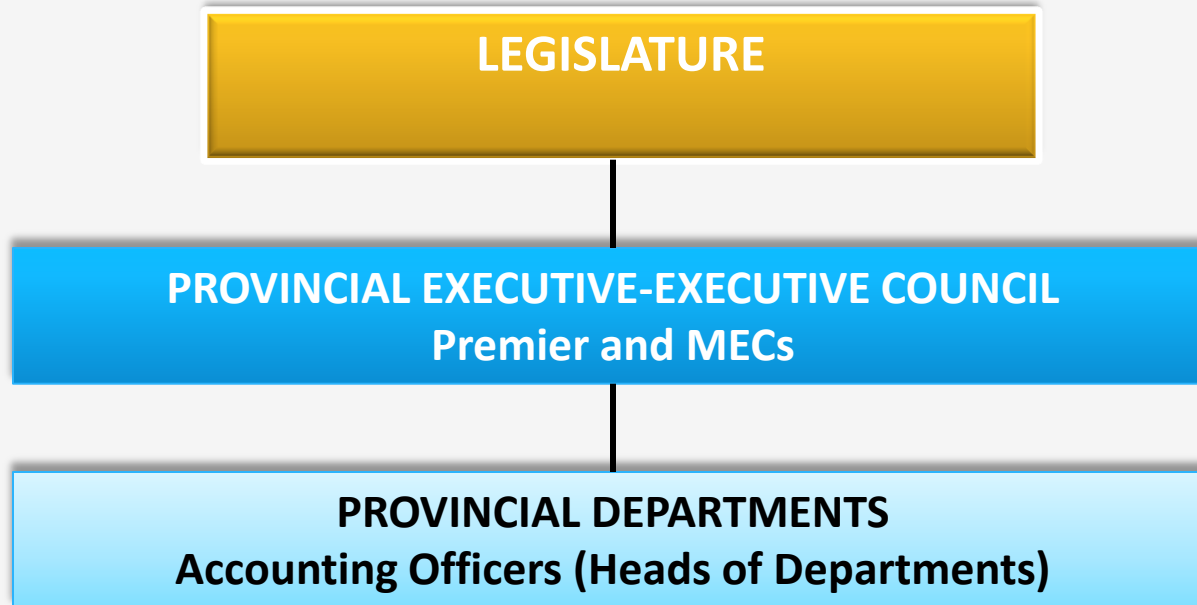
REPUTATION PROMISE/ MISSION OF AGSA



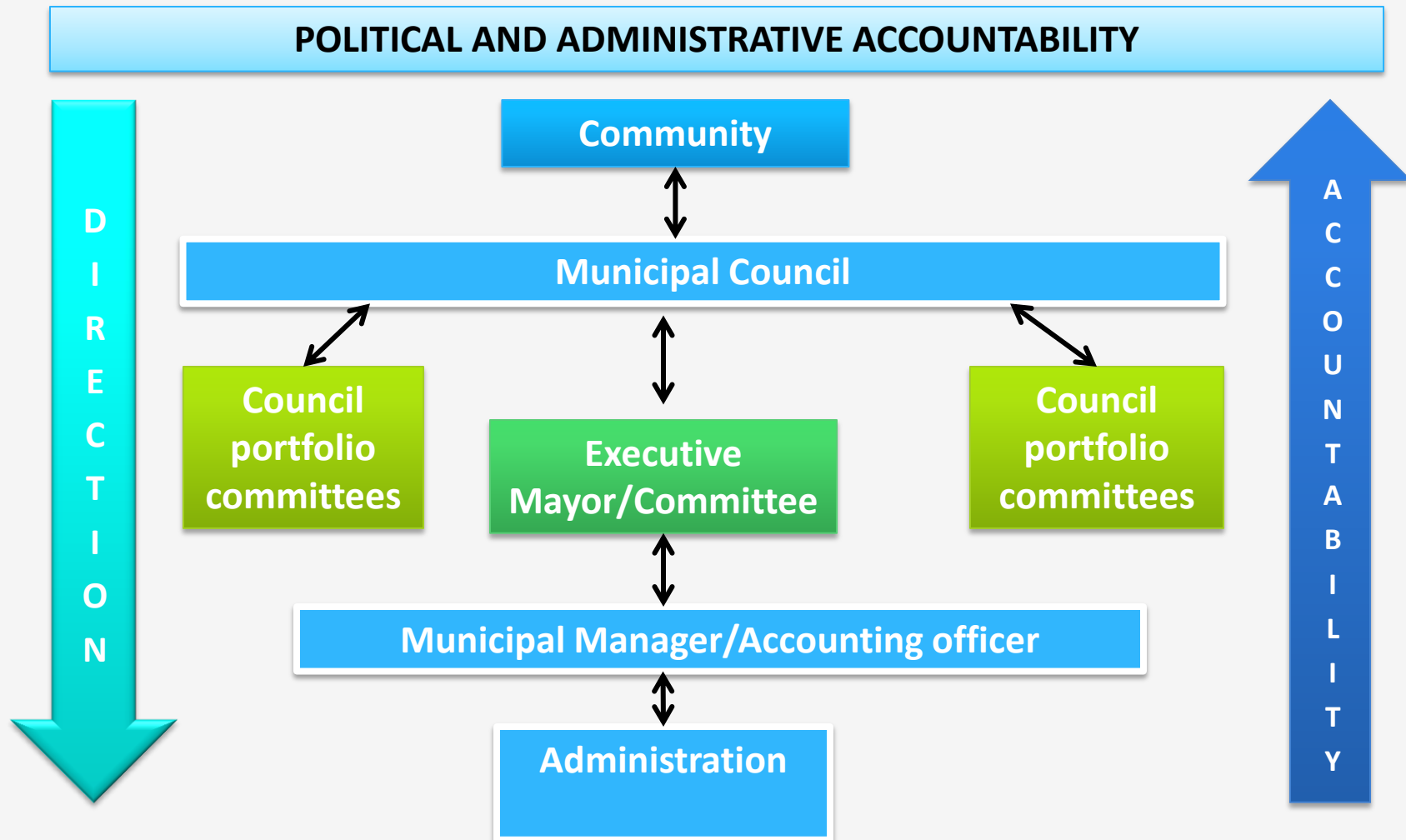
The Auditor-General of South Africa has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, exists to strengthen our country's democracy by **enabling oversight, accountability and governance** in the public sector through auditing, thereby **building public confidence**.



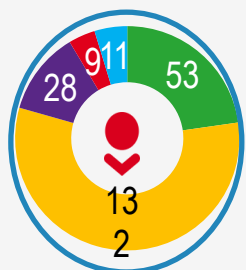
POLITICAL AND ADMINISTRATIVE ACCOUNTABILITY (PROVINCIAL)



POLITICAL AND ADMINISTRATIVE ACCOUNTABILITY (LOCAL GOVERNMENT)



AUDIT OUTCOMES



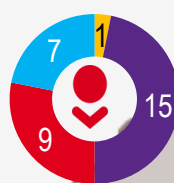
National



Gauteng



North West



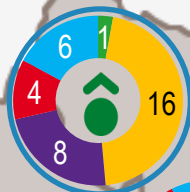
Limpopo



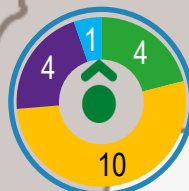
Mpumalanga



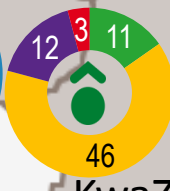
Northern



Free State



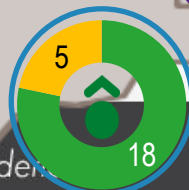
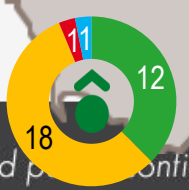
KwaZulu-Natal



Eastern Cape



Western Cape



PFMA



MFMA

Unqualified with no findings

Unqualified with findings

Qualified with findings

Adverse or disclaimer with findings

Audits outstanding



Improved



Stagnant or little progress



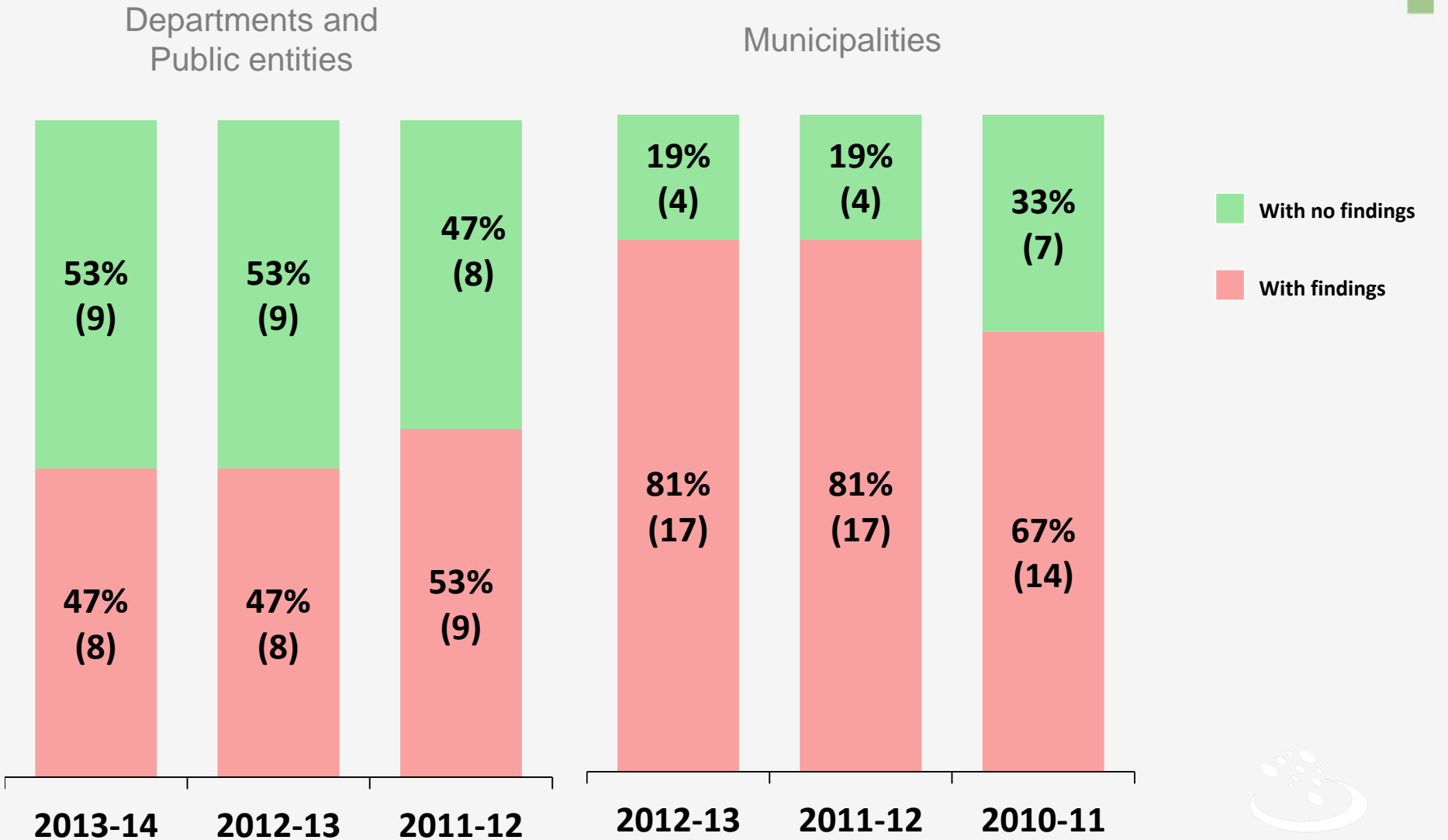
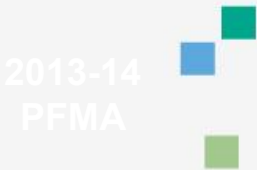
Regressed



SAUDIT SOUTH AFRICA



Quality of annual performance reports



BARRIERS TO ACCOUNTABILITY



- ❖ Prolonged vacancies creating instability in key positions
- ❖ Failure to monitor the implementation of policies and procedures
- ❖ Lack of consequences for poor performance and transgressions



BARRIERS TO ACCOUNTABILITY (continued)



- ❖ Poor budgeting and planning
- ❖ Slow progress in implementing resolutions from various stakeholders aimed at strengthening internal controls
- ❖ Credibility of information produced
- ❖ Weaknesses in internal controls



ACCOUNTABILITY



- ❖ Implement sound and transparent financial and non-financial information reporting and decision making
- ❖ Be accountable for achievement of objectives, and exercising legislative mandate
- ❖ Deliver services on a sustainable basis so that obligations to citizens are met
- ❖ Use public funds to benefit the community
- ❖ Establish appropriate KPIs and the capacity to generate reliable information on service delivery
- ❖ Ensure that outcomes are achieved whilst optimising resource usage



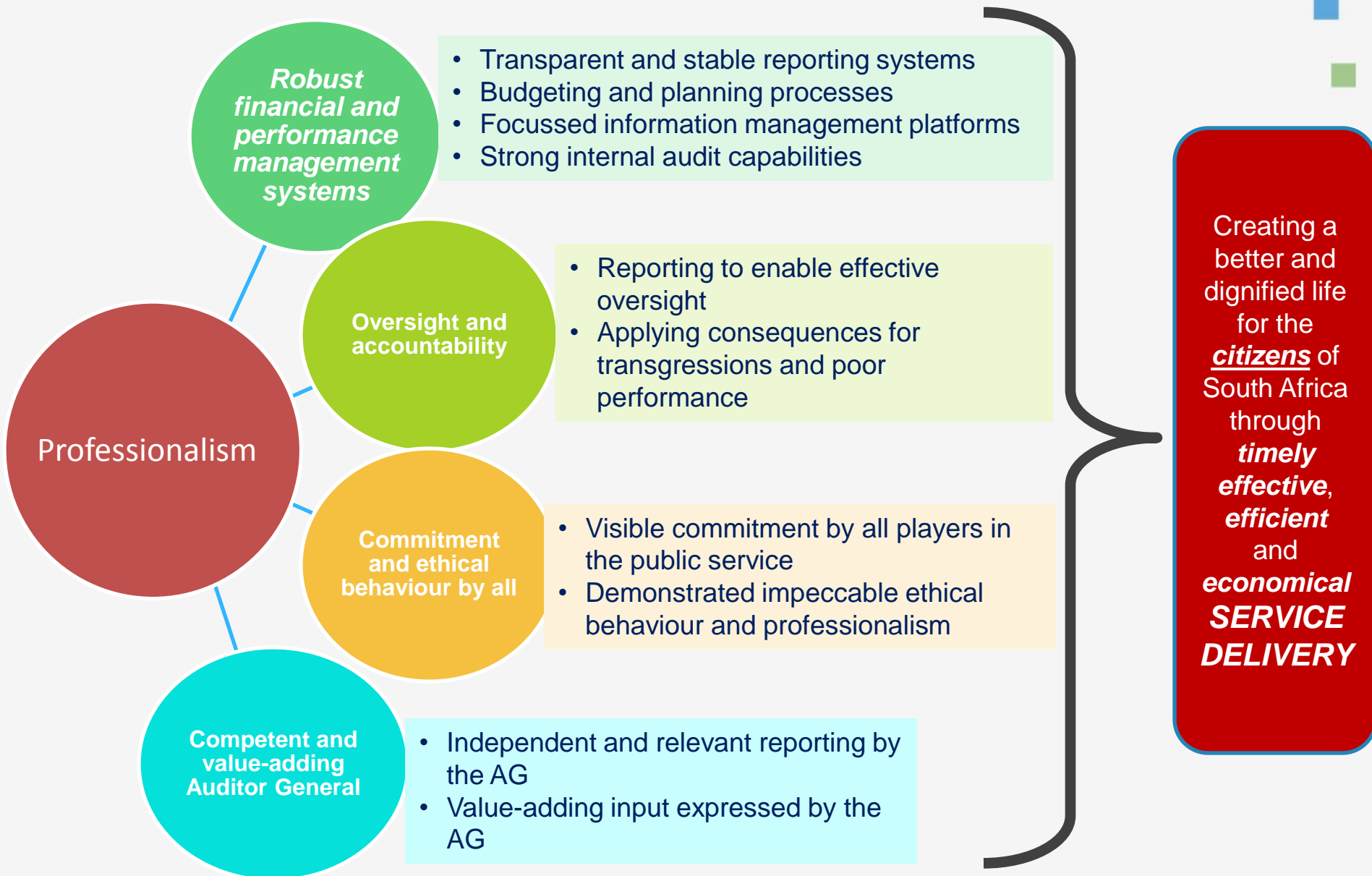


INTERNAL CONTROL

- ❖ Have appropriate policies in place to guide operations
- ❖ Effective risk management should be integrated into overall governance strategy
- ❖ Mitigate risks of maladministration, fraud and corruption
- ❖ **Robust internal controls ensure:**
 - ❖ Compliance with laws and regulations
 - ❖ Safeguarding of assets
 - ❖ Integrity of information systems and information to users
 - ❖ HR is properly managed
- ❖ **Internal audit**
 - ❖ Provides independent assurance on internal controls
- ❖ **Audit committees**
 - ❖ Another source of assurance
 - ❖ Crucial role in assisting governing body to oversee performance, internal controls and integrity of reported information



AGSA'S aspirations for the Public Service





Make accountability real





THANK YOU

