



## QUALITY CONTROL ASSESSMENT COMMITTEE

The quality control assessment committee (QCAC) oversees the system of quality control at the AGSA. The QCAC consists of the auditor-general, the deputy auditor-general, a member of the audit committee and an additional external member co-opted by the auditor-general annually.

The QCAC assesses quality control based on inputs from our Quality Control business unit and the Independent Regulatory Board for Auditors (IRBA) to ensure that the AGSA and its employees adhere to professional standards and legal requirements, and that our audit reports are in line with accepted international standards.

All quality control monitoring review reports are submitted to the QCAC annually. The QCAC considers whether the quality assessment ratings of those engagement managers subjected to a quality control review have been correctly evaluated by the Quality Control business unit. The QCAC also plays a critical role by reviewing and approving our

policies and processes for monitoring quality control compliance.

At its meeting on 28 June 2021, the QCAC finalised the assessment results of a sample of our audit engagements reviewed in the 2020-21 performance year. The main points of deliberation were:

- the update on the system of quality control and progress made on the International Standards on Quality Management (ISQM 1)
- the policy on monitoring quality control compliance
- the quality control review process
- the report on the peer review of internal quality control reviewers
- the assessment criteria
- a consideration of review statistics and overall results
- a consideration of review reports and final decisions on proposed ratings for 2020-21
- the possible impact of findings on policies and procedures, and on quality control policies
- scheduling 2020-21 reviews

The results are reported under performance information on the system of quality control on page 60.

### Knowledge, skills and competencies of the QCAC members

**MS TSAKANI MALULEKE 46**  
 CA(SA)  
 Date of appointment: 2014  
 Chairperson




Tsakani has more than 20 years of experience in the private and public sectors, spanning diverse areas that include auditing, corporate advisory, development finance, investment management and skills development.

**MS LINDA DE BEER 47**  
 CA(SA), Chartered Director (SA)  
 Date of appointment: 2015






Linda is a professional director serving on the boards of a number of JSE-listed companies, often chairing their audit committees. Her appointments include chairing institutions that focus on oversight, reporting, governance and auditing standards.

**MR JAN VAN SCHALKWYK 54**  
 CA(SA)  
 Date of appointment: 2021  
 Acting deputy auditor-general




Jan joined the AGSA in 1997 and was tasked with entrenching the new trainee auditor scheme. In 2010, he became a corporate executive and in 2015 was appointed executive in the auditor-general's office. He is also involved in the Intosai community and their CBC. Jan served as acting deputy auditor-general from January 2021.

**MR JOHN BIESMAN-SIMONS 67**  
 BCom CA(SA)  
 Date of appointment: 2013

John served as an audit partner at Deloitte & Touche for 13 years. He currently serves as a non-executive director of a JSE-listed REIT, chaired its audit committee for ten years and is chairperson of other private companies. He has served on the audit committees of a number of public and private sector organisations.