

SCALE OF THE ORGANISATION

At the end of March 2021, the AGSA employed



3 703 people

including trainee auditors and those on short-term contracts.

Our gross surplus was



R1 054 million

earned through audits conducted at 1 065 public institutions. Our net deficit was R293 million.

Auditees include our audit reports in their respective annual reports, which they table in their relevant legislature (Parliament and provincial legislatures). The reports are also made available to municipal councils or bodies with a direct interest in the particular audit. We may provide audit reports to any other legislature or organ of state if we consider it in the public interest to do so.

In addition to these audit reports, we publish general reports in which we analyse the outcomes of the audits at national, provincial and municipal levels, and special reports that analyse our findings from the real-time and discretionary audits. The results of our audits of water boards are summarised in a special presentation to the responsible portfolio committee in October each year. Similarly, each May we issue a special report on our audits of technical and vocational education and training (TVET) colleges.

THE WAY WE ARE ORGANISED

While we are based in South Africa and deliver services that benefit local interests, the business operations of some of our auditees require us to audit elsewhere in the world.

OUR BUSINESS UNITS

Our nine regional offices, one in each province ensures that we are accessible to our clients and deliver our services in the most cost-effective manner. These regional offices form part of our 15 regularity audit business units. The other six are national units situated at the head office, along with three specialised audit services units, and 14 support business units (see our management structure on page 19). We use a shared services model for all enterprise resources, which include financial and human capital, information and communication technology services, legal services, technical services, quality control, information and knowledge management, risk management, strategic management and communication.

Definitions



Regularity audit is an annual statutory examination and reporting on the auditee's financial statements. Within our scope of regularity audit, we also examine the auditees' compliance with relevant legislation and their reporting on performance against predetermined objectives. This is consistent with the provisions of our enabling legislation.



Specialised Audit Services portfolio is a division of the AGSA that nurtures and provides specialised skills and techniques to conduct in-depth audits based on the risk profile of the auditee. These audits can be stand-alone or integrated with the annual audits. The three specialised audit services business units are Investigations, Information Systems Audit and Performance Auditing.