**STANDING COMMITTEE ON PUBLIC ACCOUNTS OVERSIGHT REPORT ON THE REPORT OF THE AUDITOR-GENERAL OF SOUTH AFRICA TO THE GAUTENG PROVINCIAL LEGISLATURE ON THE FINANCIAL STATEMENTS OF CRADLE OF HUMANKIND WORLD HERITAGE SITE FOR THE YEAR ENDED 31 MARCH 2022**

**31 JANUARY 2023**

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**Acronyms**

AGSA Auditor-General of South Africa

AIF Africa Investment forum

APP Annual Performance Plan

BCP Business Continuity Plan

CFO Chief Financial Officer

COHWH Cradle of Humankind World Heritage

DG Director-General

GPL Gauteng Provincial Legislature

GPSSBCGeneral Public Service Sector Bargaining Council

IT information Technology

MPL Member of the Provincial Legislature

NIOH National Institute of Occupational Hygiene

PAAA Public Audit Amendment Act

PERSAL Personnel Salary System

PFMA Public Finance Management Act

PME Performance Monitoring and Evaluation

RSA Republic of South Africa

SLA Service Level Agreement

TR Treasury Regulations

1. **INTRODUCTION**

The Standing Committee on Public Accounts (SCOPA) has examined the Report of the Auditor-General of South Africa (AGSA) to the Gauteng Provincial Legislature (GPL) on the financial statements of Cradle of Humankind World Heritage Site for the year ended 31 March 2022. This was done as per GPL Rule 178(1)(a)(iii) and (2) and (3).

The function of SCOPA is to examine the financial statements of the Legislature, all executive organs of the Province and other Provincial organs of state, including any reports issued by the AGSA on the affairs of GPL, Office of Premier (OoP) and the departments and entities of Gauteng Provincial Government (GPG). SCOPA is required to do this on behalf of the Legislature, to ensure accountable utilization of resources and prudent financial management and to make recommendations to the Legislature.

In the process of examining the financial statements and reports of an organ of state, SCOPA is expected to consider the previous statements and reports of such an organ and report on the degree to which shortcomings have been rectified. It must submit reports to the Legislature, as per the requirements of the Public Audit Act, 2004 (As amended by Act No. 5 of 2018) and the Constitution of RSA.

1. **PROCESS FOLLOWED**

The Report of the AGSA on the financial statements of Cradle of Humankind World Heritage Site for the year ended 31 March 2022, was tabled together with its 2021/22 Annual Report on 22 August 2022. This was done in terms of Sections 188(1) and (2) of the Constitution of the Republic of South Africa, (Act No. 108 of 1996), read with Sections 4, 20 and 21 of the Public Audit Act, (Act No. 25 of 2004 as amended by Act 5 of 2018).

The report was referred by the Speaker to SCOPA on the 22 August 2022 for consideration, as per Rule 149 read with Rule 233 of the Standing Rules of the GPL.

On Thursday, 03 November 2022, the Committee was briefed by the Auditor-General of South Africa on the audit of the Cradle of Humankind World Heritage Site. The Committee analysed the report and decided not to send preliminary questions to the entity for responses because all the details were provided in the annual report and the report of the AGSA.

In the process of SCOPA considering the reports of the AGSA the following reports were received from the Stakeholders of the Committee:

* The report by the Office of the Premier on Gauteng Forensic Unit report on UIF&W investigations on GPG Departments and Entities which was presented to SCOPA on 27 September 2022;
* The report by the MEC for Finance on the Assessment of consolidated AFS and Consolidated audit outcomes which was presented to SCOPA on 27 September 2022;
* The report by the Office of the Public Service Commission in Gauteng on GPG Departments Public Administration Practices which was presented to SCOPA on 27 September 2022; and,
* The report by the Gauteng Office of the Public Protector on Investigations related to Gauteng for the period 2021/22 and outstanding for prior years was presented to SCOPA on 27 September 2022.

After due deliberations on 31 January 2023, the Standing Committee on Public Accounts (SCOPA) unanimously adopted its report on the Report of the Auditor-General of South Africa for Cradle of Humankind World Heritage Site for the year ended 31 March 2022.

1. **FINDINGS BY THE AGSA ON THE REPORT**
   1. **Audit Opinion**

The Auditor-General of South Africa issued unqualified audit opinion with no findings on the financial statements of Cradle of Humankind World Heritage Site.

This is an unchanged audit opinion, from that which it received in the previous two financial years (2020/21 and 2019/20).

* 1. **Emphasis of Matters**

The AGSA has not raised any emphasis of matters.

* 1. **Audit Findings**

The AGSA did not identify any findings or significant deficiencies in the following areas of audit.

* Audit of annual performance report, Programme
* Audit of compliance with legislation
* Audit of internal controls
* Other reports: investigations

1. **COMMITTEE FINDINGS AND CONCLUSIONS ON THE FINDINGS BY AGSA**

As reported earlier, the Committee did not engage the Cradle of Humankind World Heritage Site through preliminary questions. The Committee analyzed the report of the entity and was satisfied that there were no material findings or significant deficiencies raised by the AGSA.

1. **CONCLUSION**

In conclusion, the Committee noted that there were no findings under-emphasis of matters on the financial statements of the Cradle of Humankind World Heritage Site.

1. **ACKNOWLEDGEMENTS**

I would like to thank the following Members: MJ Kanyane; P Tau; RJ Kekana; BP Mncube; MJ Modise; A De Lange; P Atkinson; AW Cilliers; AM Randall; AG Tshitangano; BF Badenhorst for their diligent deliberations during this process.

I would also like to express my appreciation to the Gauteng Business Unit Leader of the Office of Auditor-General South Africa (AGSA), Mrs. Melissa McCarthy and her team; MEC P Tau, Gauteng Department of Economic Development; officials from the Gauteng Provincial Treasury; Chairperson of the Portfolio Committee on Economic Development Hon. W Matsheke and support staff; Group Committee Co-ordinator, Monica Vaas for tabling the report; Senior Committee Co-ordinators, Simon Magolego, and Mompati Gaonnwe; Committee Co-ordinator, Catherine Thobejane; Committee Researchers, Bongi Dlamini and Lerato Mofokeng; Administrative Assistant, Sizakele Mthembu, Media Officer, Pfano Bulasigobo; Senior Information Officer, Jacky Letsoalo; Legal & Procedural Advisor, Winnie Ngubane; Service Officer, Lithemba Simon; Public Participation Officer, Lerato Bodman and the Hansard Operator, Michael Makwela without whom this process would not have been successfully completed.

1. **ADOPTION OF THE REPORT**

After due deliberations, the Standing Committee on Public Accounts (SCOPA) unanimously adopted its report on the Report of the Auditor-General of South Africa to the Gauteng Provincial Legislature on the financial statements of Cradle of Humankind World Heritage Site for the year ended 31 March 2022.

In terms of Standing Rule 117 (2)(c) read together with 164, the Committee presents to this House the above-mentioned report for consideration and adoption.

**Mr. Sochayile Khanyile, MPL**

**Chairperson: Standing Committee on Public Accounts**