

## Definitions

2. In these regulations, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Public Audit Act, 2004 (Act No. 25 of 2004) has the same meaning, and –

"Act" means the Public Audit Act, 2004; and

"in writing" includes any electronic means recognised by the Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002).

## Process to consult National Treasury on the frequency, nature and scope of audits and the basis for determination of audit fees

3. (1) The Auditor-General must, in accordance with subregulations (2) and (3) –

- (a) in respect of the frequency, nature and scope of audits referred to in section 11 of the Act, annually by the first day of July; and
- (b) in respect of the basis for the calculation of audit fees to be recovered from auditees in respect of audits referred to in section 11 of the Act, whenever he or she deems it necessary,

invite the National Treasury to make submissions to him or her for purposes of the financial year commencing on 1 April of the subsequent year.

(2) For purposes of the matters contemplated in subregulation (1)(a), the Auditor-General must provide the National Treasury with relevant information, which may include –

- (a) information on the frequency, nature and scope of audits referred to in section 11 of the Act he or she proposes to determine;
- (b) information on the different categories of audits the Auditor-General proposes to determine for purposes of section 13(3)(a) of the Act, if any;
- (c) information on any specific directives the Auditor-General proposes to issue in respect of any specific case for purposes of section 13(3)(b) of the Act, if any;
- (d) the list of auditees, identified by the Auditor-General in accordance with section 23(6) of the Act, whose audit fee exceeds one percent of the total current and capital expenditure of such auditee for the relevant financial year;
- (e) the Auditor-General's views in respect of an auditee's ability to settle its audit fees;
- (f) the motivation underlying the Auditor-General's proposed determinations.