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**GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS**


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**AUDITOR-GENERAL OF SOUTH AFRICA****NO. 394****4 May 2021****Public Audit Act, 2004 (Act No. 25 of 2004):****Directive**

Under the powers vested in me by section 13(3)(b) of the Public Audit Act, 2004 (Act No. 25 of 2004) (hereafter referred to as the PAA), I, Tsakani Maluleke, Auditor-General of the Republic of South Africa, hereby issue this directive.

Matters not directly linked to section 13 read with section 11 are included to facilitate optimal levels of accountability and transparency in the management of public resources.

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