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OFFICE OF THE PRESIDENT

No. 1473. 21 September 1995

It is hereby notified that the President has assented to the following Act which is hereby published for general information:—

No. 53 of 1995: Audit Matters Rationalisation and Amendment Act, 1995.

KANTOOR VAN DIE PRESIDENT

No. 1473. 21 September 1995

Hierby word bekend gemaak dat die President sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 53 van 1995: Wet op die Rasionalisering en Wysiging van Ouditaangeleenthede, 1995.

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

_____ Words underlined with a solid line indicate insertions in existing enactments.

ACT

To provide for the rationalisation of the Office of the Auditor-General and for the abolition of the audit offices of the former Republics of Transkei, Bophuthatswana, Venda and Ciskei; to amend the Audit Arrangements Act, 1992, so as to facilitate such rationalisation and to substitute outdated words and expressions; and to provide for matters connected therewith.

*(Afrikaans text signed by the President.)
(Assented to 21 September 1995.)*

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Definitions

1. In this Act, unless the context indicates otherwise—

- (i) "Audit Arrangements Act" means the Audit Arrangements Act, 1992 (Act No. 122 of 1992); (vi) 5
- (ii) "Audit Commission" means the Audit Commission established by section 12 of the Audit Arrangements Act; (v)
- (iii) "audit office" means an office of an auditor-general or a department of an auditor-general or any other institution or body by which any functions with regard to an auditor-general are performed in terms of the following laws: 10
 - (a) The Transkei Public Service Act, 1978 (Act No. 43 of 1978, Transkei);
 - (b) The Bophuthatswana Public Service Act, 1972 (Act No. 4 of 1972, Bophuthatswana);
 - (c) The Venda Public Service Act, 1986 (Act No. 8 of 1986, Venda); 15
 - (d) The Ciskei Public Service Act, 1981 (Act No. 2 of 1981, Ciskei); (iv)
- (iv) "Auditor-General" means the Auditor-General as defined in section 1 of the Auditor-General Act, 1995 (Act No. 12 of 1995); (iii)
- (v) "Board" means the Staff Management Board established by section 18 of the Audit Arrangements Act; (vii) 20
- (vi) "effective date", with regard to a particular audit office, means the date determined in respect of such office in terms of section 2(1); (i)
- (vii) "Office" means the Office of the Auditor-General established by section 3 of the Audit Arrangements Act; (ii)

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skrappings uit
bestaande verordeninge aan.

Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordeninge aan.

WET

Om voorsiening te maak vir die rasionalisering van die Kantoor van die Ouditeur-generaal en vir die afskaffing van die ouditkantore van die voormalige Republieke van Transkei, Bophuthatswana, Venda en Ciskei; tot wysiging van die Ouditreëlingswet, 1992, ten einde daardie rasionalisering te vergemaklik en uitgediende woorde en uitdrukkings te vervang; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

Woordomskrywing

1. In hierdie Wet, tensy uit die samehang anders blyk, beteken—

- 5 (i) "effektiewe datum", met betrekking tot 'n bepaalde ouditkantoor, die datum ingevolge artikel 2(1) ten opsigte van daardie kantoor bepaal; (v)
- (ii) "Kantoor" die Kantoor van die Ouditeur-generaal ingestel by artikel 3 van die Ouditreëlingswet; (vii)
- 10 (iii) "Ouditeur-generaal" die Ouditeur-generaal soos omskryf in artikel (1) van die Wet op die Ouditeur-generaal, 1995 (Wet No. 12 van 1995); (iv)
- (iv) "ouditkantoor" 'n kantoor van 'n ouditeur-generaal, of 'n departement van 'n ouditeur-generaal, of enige ander instelling of liggaam deur wie enige werksaamhede met betrekking tot 'n ouditeur-generaal ingevolge die volgende wette uitgevoer word:
 - 15 (a) Die "Transkei Public Service Act", 1978 (Wet No. 43 van 1978, Transkei);
 - (b) Die Bophuthatswana Wet op Regeringsdiens, 1972 (Wet No. 4 van 1972, Bophuthatswana);
 - 20 (c) Die "Venda Public Service Act", 1986 (Wet No. 8 van 1986, Venda);
 - (d) Die "Ciskei Public Service Act", 1981 (Wet No. 2 van 1981, Ciskei); (iii)
- (v) "Ouditkommissie" die Ouditkommissie by artikel 12 van die Ouditreëlingswet ingestel; (ii)
- (vi) "Ouditreëlingswet" die Ouditreëlingswet, 1992 (Wet No. 122 van 1992); (i)
- 25 (vii) "Raad" die Personeelbestuursraad ingestel by artikel 18 van die Ouditreëlingswet; (v)

- (viii) "Public Service Commission" means the Public Service Commission established by section 209 of the Constitution. (viii)

Determination of effective dates and abolition of audit offices

2. (1) The Auditor-General shall, in respect of each of the laws mentioned in the Schedule and in respect of each audit office, determine an effective date in consultation with the Public Service Commission and shall, not later than 30 days before such date, announce the date by notice in the *Gazette*: Provided that no person shall be adversely affected by the determination of different effective dates for the different audit offices. 5

(2) The audit offices are hereby abolished with effect from the relevant effective dates.

(3) All posts approved by a public service commission or similar institution established by or under any law and which exist for an audit office immediately before the relevant effective date shall from that date be incorporated into the establishment of the Office: Provided that an adapted establishment for the Office shall be approved by the Board not later than 12 months after the last effective date. 10

Transfer of assets

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3. All movable property of the State which is applied exclusively for the purposes of an audit office immediately before the relevant effective date shall, with effect from that date, become the property of the Office.

Election by staff of audit offices

4. (1) Subject to this Act, every person in the service of an audit office who elects in writing before the relevant effective date to serve in the Office shall, with effect from that effective date, be deemed to be duly appointed in the Office in terms of the Audit Arrangements Act: Provided that no such person who, prior to the relevant effective date was employed in a permanent or temporary capacity or on probation, as the case may be, shall, in terms of this section, be deemed to be employed in the Office in any other capacity. 20

(2) The following provisions shall apply in respect of a person contemplated in subsection (1):

- (a) subject to any law relating to unfitness or incapacity of such a person to carry out his or her duties efficiently, the pensionable salary and pensionable salary scale of any such person and verified on behalf of the Auditor-General as having been validly granted to such person, shall not be reduced without his or her consent, except in accordance with an Act of Parliament; 30
- (b) vacation and sick leave verified on behalf of the Auditor-General and standing to the credit of any such person with an audit office as at the relevant effective date shall with effect from that date stand to his or her credit in the Office; 35
- (c) pensionable service performed by any such person in the service of an audit office as at the relevant effective date and verified on behalf of the Auditor-General shall be deemed to be pensionable service performed by such person in the service of the Office; 40
- (d) such a person shall not as a consequence of such election, be entitled to retire later than he or she would have been able to, had he or she remained in the service of that audit office;
- (e) such a person may, notwithstanding anything to the contrary in any law or in the rules of the pension fund in question, remain a member of the pension fund to which he or she belonged whilst in the service of the audit office in question; 45
- (f) any disciplinary steps instituted but not completed before the relevant effective date or pending or which could have been instituted against such person on that date and arising out of alleged misconduct committed whilst 50

- (viii) "Staatsdienskommissie" die Staatsdienskommissie ingestel by artikel 209 van die Grondwet. (viii)

Bepaling van effektiewe datums en afskaffing van ouditkantore

2. (1) Die Ouditeur-generaal bepaal, ten opsigte van elk van die wette in die Bylae 5 vermeld en ten opsigte van elke ouditkantoor, 'n effektiewe datum in oorleg met die Staatsdienskommissie en kondig die datum aan by kennisgewing in die *Staatskoerant*, nie later nie as 30 dae voor daardie datum: Met dien verstande dat niemand deur die bepaling van afsonderlike effektiewe datums vir die onderskeie ouditkantore nadelig geraak word nie.
- 10 (2) Die ouditkantore word hiermee met ingang van die betrokke effektiewe datums afgeskaf.
- (3) Alle poste wat goedgekeur is deur 'n staatsdienskommissie of soortgelyke instelling wat by of kragtens enige wet ingestel is en wat onmiddellik voor die betrokke effektiewe datum vir 'n ouditkantoor bestaan, word met ingang van daardie datum by 15 die diensstaat van die Kantoor ingelyf: Met dien verstande dat 'n aangepaste diensstaat vir die Kantoor nie later nie as 12 maande na die laaste effektiewe datum deur die Raad goedgekeur word.

Oordrag van bates

3. Al die roerende eiendom van die Staat wat onmiddellik voor die betrokke 20 effektiewe datum uitsluitlik vir die doeleindes van 'n ouditkantoor aangewend word, word met ingang van daardie datum die eiendom van die Kantoor.

Keuse deur personeel van ouditkantore

4. (1) Behoudens hierdie wet, word elke persoon in die diens van 'n ouditkantoor wat voor die betrokke effektiewe datum skriftelik kies om in die Kantoor te dien met ingang 25 van die betrokke effektiewe datum geag behoorlik aangestel te wees in die Kantoor ingevolge die bepalings van die Ouditreëlingswet: Met dien verstande dat geen sodanige persoon wat voor die betrokke effektiewe datum in 'n permanente of tydelike hoedanigheid of op proef in diens was, na gelang van die geval, ingevolge hierdie artikel geag word om in die Kantoor in enige ander hoedanigheid aangestel te wees nie.
- 30 (2) Die volgende bepalings is ten opsigte van 'n persoon beoog in subartikel (1) van toepassing:
- (a) behoudens enige wet wat betrekking het op so 'n persoon se ongeskiktheid of onvermoë om sy of haar pligte doeltreffend uit te voer, word die pensioengewende salaris en salarisskaal van so 'n persoon en namens die 35 Ouditeur-generaal bevestig as sou dit geldiglik aan so 'n persoon verleen te gewees het, nie sonder sy of haar toestemming verminder nie, behalwe ooreenkomstig die bepalings van 'n Wet van die Parlement;
- (b) vakansie- en siekteverlof wat namens die Ouditeur-generaal bevestig is en wat tot die krediet van so 'n persoon by 'n ouditkantoor op die betrokke 40 effektiewe datum staan, staan met ingang van daardie datum tot sy of haar krediet by die Kantoor;
- (c) pensioengewende diens wat deur so 'n persoon in die diens van die ouditkantoor teen die betrokke effektiewe datum verrig is en wat namens die Ouditeur-generaal bevestig is, word geag pensioengewende diens te wees 45 wat deur so 'n persoon in die diens van die Kantoor verrig is;
- (d) so 'n persoon word nie as gevolg van so 'n keuse geregtig om later af te tree as wat hy of sy geregtig sou gewees het, indien hy of sy in diens van daardie ouditkantoor gebly het nie;
- (e) so 'n persoon kan, ondanks enige andersluidende bepalings in 'n wet of in die 50 reëls van die betrokke pensioenfonds, 'n lid bly van die pensioenfonds waaraan hy of sy behoort het terwyl hy of sy in diens van die betrokke ouditkantoor was;
- (f) enige dissiplinêre stappe wat teen so 'n persoon ingestel is maar nie voor die betrokke effektiewe datum afgehandel is nie of wat op daardie datum nog 55 hangende is of wat ingestel kon gewees het en wat voortspruit uit beweerde

that person was in the service of an audit office shall be continued and concluded as if the person concerned had been in the service of the Office at the time of the alleged misconduct;

- (g) any investigation or action instituted or being considered or which could have been instituted before the relevant effective date against such a person in terms of the provisions of any law in respect of alleged incompetence or inability shall be continued and concluded as if the person concerned had been in the service of the Office when the alleged incompetence or inability became apparent. 5

(3) The Public Service Act, 1994, shall continue to apply to persons in the service of an audit office who do not make the election contemplated in subsection (1). 10

Rationalisation of Office

5. (1) The Board shall, in order to effect the rationalisation of the Office, in addition to any powers assigned to it in terms of the Audit Arrangements Act, have the power to make recommendations, give directions and conduct enquiries in order to establish uniformity as regards the terms and conditions of employment of the persons employed by the Office. 15

(2) In order to exercise the powers granted to it by subsection (1), the Board may—

- (a) determine classes, groups and job descriptions of posts; and
(b) determine the terms and conditions of employment generally which shall apply uniformly to each such class or group of posts. 20

(3) In determining the terms and conditions of employment generally applicable to a class or group of persons employed by the Office, the Board shall properly take into account the percentage of persons in a particular class or group to which a particular term or condition of service is applicable. 25

(4) When uniformity of the terms and conditions of employment of a class or group has been established on the recommendation or by direction of the Board, no person belonging to such a class or group shall, subject to subsections (5) and (6), have the right to retain a term or condition of employment which is more favourable than such uniform term or condition of employment. 30

(5) If a contract entered into between a person contemplated in section 4(1) and an institution referred to in section 236(1) of the Constitution before the relevant effective date contains special terms and conditions of employment applicable only to that person, which are more favourable than the applicable uniform terms and conditions of employment in the Office, the Board may not recommend or direct that such special terms and conditions of employment be changed without the consent of the person concerned, notwithstanding subsection (4). 35

(6) Notwithstanding subsection (4), the Board may recommend or direct that a person or class or group of persons retain in full or in part a particular term or condition of employment that is more favourable than the uniform term or condition of employment applicable to the relevant class or group of personnel of the Office if there are special circumstances which justify such dispensation: Provided that any such retention of a more favourable term or condition of employment shall not continue for more than twelve months after the date of such recommendation or direction. 40

Transitional provisions

6. (1) Unless it would in any particular case obviously be inappropriate, having regard to the objects of this Act, with effect from the relevant effective date any reference in any law to an auditor-general shall be construed as a reference to the Auditor-General. 45

(2) Any audit that was to be carried out by an auditor-general in terms of a law mentioned in the Schedule shall, as from the relevant effective date, be carried out by the Auditor-General. 50

(3) Any audit, enquiry, investigation or other pending proceedings commenced in terms of any law repealed by section 7 shall be continued and concluded as if it or they had been commenced after the repeal of that law.

(4) Any irrecoverable portion of the expenditure related to the employment of a person who elects to serve in the Office in terms of section 4(1), as determined by the 55

wangedrag word voortgesit en afgehandel asof die betrokke persoon in diens van die Kantoor was ten tyde van die beweerde wangedrag;

- (g) enige ondersoek of geding wat voor die betrokke effektiewe datum ingestel is of oorweeg word of wat ingestel kon gewees het teen so 'n persoon ingevolge die bepalings van enige wet met betrekking tot beweerde onbekwaamheid of onvermoë, word voortgesit en afgehandel asof die betrokke persoon in diens van die Kantoor was toe die beweerde onbekwaamheid of onvermoë aan die lig gekom het.
- (3) Die Staatsdienswet, 1994, bly van toepassing op persone in diens van 'n
- 10 ouditkantoor wat nie soos in subartikel (1) beoog, kies nie.

Rasionalisering van Kantoor

5. (1) Ten einde rasionalisering van die Kantoor te bewerkstellig, het die Raad, benewens enige bevoegdhede wat daaraan verleen is ingevolge die Ouditreëlingswet, die bevoegdheid om aanbevelings te doen, lasgewings te doen en ondersoek in te stel
- 15 ten einde eenvormigheid met betrekking tot die diensbedinge en -voorwaardes van persone in diens van die Kantoor te vestig.

(2) Ten einde die bevoegdhede uit te oefen wat by subartikel (1) daaraan verleen is, kan die Raad—

- (a) klasse, groepe en posbeskrywings van poste bepaal; en
- 20 (b) die diensbedinge en -voorwaardes wat algemeen van toepassing is met betrekking tot daardie klasse of groepe van poste, bepaal.

- (3) By die bepaling van die diensbedinge en -voorwaardes wat algemeen van toepassing is met betrekking tot 'n klas of groep van personeel in diens van die Kantoor, moet die Raad die persentasie persone in 'n besondere klas of groep op wie
- 25 'n spesifieke diensbeding of -voorwaarde van toepassing is, behoorlik in aanmerking neem.

- (4) Wanneer eenvormigheid van diensbedinge en -voorwaardes van 'n klas of groep op die aanbeveling of die lasgewing van die Raad gevestig is, het geen persoon wat tot so 'n klas of groep behoort, behoudens subartikels (5) en (6), die reg om 'n diensbeding of -voorwaarde wat voordeliger as so 'n eenvormige diensbeding of -voorwaarde is, te behou nie.
- 30

- (5) Indien 'n kontrak wat tussen 'n persoon beoog in artikel 4(1) en 'n instelling bedoel in artikel 236(1) van die Grondwet voor die betrokke effektiewe datum aangegaan is, besondere diensbedinge en -voorwaardes bevat wat slegs op daardie
- 35 persoon van toepassing is en wat voordeliger is as die toepaslike eenvormige diensbedinge en -voorwaardes in die Kantoor, kan die Raad ondanks subartikel (4) nie aanbeveel of gelas dat sodanige besondere diensbedinge en -voorwaardes sonder die toestemming van daardie persoon verander word nie.

- (6) Ondanks subartikel (4), kan die Raad aanbeveel of gelas dat 'n persoon of 'n klas
- 40 of groep persone 'n bepaalde diensbeding of -voorwaarde wat voordeliger is as die eenvormige diensbeding of -voorwaarde van toepassing op die betrokke klas of groep personeel van die Kantoor in die geheel of gedeeltelik behou, waar daar besondere omstandighede is wat so 'n bedeling regverdig: Met dien verstande dat so 'n behoud van 'n voordeliger diensbeding of -voorwaarde nie vir meer as twaalf maande na die
- 45 datum van sodanige aanbeveling of lasgewing voortduur nie.

Oorgangsbepalings

6. (1) Tensy dit in 'n bepaalde geval, met inagneming van die doelstellings van hierdie Wet, klaarblyklik ontoepaslik is, word enige verwysing na 'n ouditeur-generaal in enige wet met ingang van die betrokke effektiewe datum uitgelê as 'n verwysing na
- 50 die Ouditeur-generaal.

(2) Enige ouditering wat ingevolge 'n wet bedoel in die Bylae deur 'n ouditeur-generaal uitgevoer moes word, word met ingang van die betrokke effektiewe datum deur die Ouditeur-generaal uitgevoer.

- (3) Enige ouditering, navraag, ondersoek of ander hangende verrigtinge wat begin is ingevolge 'n wet herroep by artikel 7, word voortgesit en afgehandel asof daarmee
- 55 begin is na die herroeping van daardie wet.

(4) Enige onverhaalbare deel van die uitgawes ten opsigte van die indienshouding van 'n persoon wat kies om ingevolge artikel 4(1) in die Kantoor te dien, soos deur die

Auditor-General in consultation with the Audit Commission, shall be defrayed from a vote designated by the Director-General: State Expenditure.

Repeal of laws

7. The laws mentioned in the Schedule are hereby repealed with effect from the relevant effective dates to the extent indicated in the third column of the Schedule. 5

Application of Act 122 of 1992 throughout Republic

8. The Audit Arrangements Act shall apply uniformly throughout the Republic.

Amendment of section 1 of Act 122 of 1992

9. Section 1 of the Audit Arrangements Act is hereby amended—
- (a) by the substitution for the definition of “Commission” of the following definition: 10
 “ ‘Commission’ means the [Commission for Administration] Public Service Commission established by section [2(1)] 209 of the [Commission for Administration Act, 1984 (Act No. 65 of 1984)] Constitution ;”;
 - (b) by the substitution for the definition of “department” of the following definition: 15
 “ ‘department’ means a department contemplated in section [6(1)] 7(2) of the Public Service Act;”;
 - (c) by the substitution for the definition of “Public Service Act” of the following definition: 20
 “ ‘Public Service Act’ means the Public Service Act, [1984 (Act No. 111 of 1984)] 1994;”.

Amendment of section 2 of Act 122 of 1992

10. Section 2 of the Audit Arrangements Act is hereby amended by the addition to subsection (4) of the following proviso: 25
 “: Provided that this subsection shall not apply to a person who indicates in writing that he or she accepts the conditions of service determined by or under this Act.”.

Amendment of section 5 of Act 122 of 1992 30

11. Section 5 of the Audit Arrangements Act is hereby amended by the substitution in subsection (3) for the expression “the South African Reserve Bank” of the expression “an institution registered as a bank in terms of the Banks Act, 1990 (Act No. 94 of 1990)”.

Amendment of section 12 of Act 122 of 1992 35

12. Section 12 of the Audit Arrangements Act is hereby amended by the substitution in paragraphs (a) and (b) of subsection (2) and in subsection (3) for the expression “State President” of the word “President”.

Amendment of section 13 of Act 122 of 1992

13. Section 13 of the Audit Arrangements Act is hereby amended by the substitution 40
 in subsection (1) for paragraph (b) of the following paragraph:
 “(b) he or she is not a member of Parliament and becomes the subject of a condition contemplated in section [54(a), (b) or (c) of the Republic of South Africa Constitution Act, 1983 (Act No. 110 of 1983)] 42(1)(b), (c) or (d) of the Constitution; or”.

Ouditeur-generaal in oorleg met die Ouditkommissie bepaal, word bestry uit 'n begrotingspos deur die Direkteur-generaal: Staatsbesteding aangewys.

Herroeping van wette

7. Die wette vermeld in die Bylae word hierby met ingang van die betrokke effektiewe datums herroep vir sover in die derde kolom van die Bylae aangedui.

Toepassing van Wet 122 van 1992 in hele Republiek

8. Die Ouditreëlswet is eenvormig in die hele Republiek van toepassing.

Wysiging van artikel 1 van Wet 122 van 1992

9. Artikel 1 van die Ouditreëlswet word hierby gewysig—
- 10 (a) deur die omskrywing van "departement" deur die volgende omskrywing te vervang:
- " 'departement' 'n departement in artikel [6(1)] 7(2) van die Staatsdienswet bedoel;";
- 15 (b) deur die omskrywing van "Kommissie" deur die volgende omskrywing te vervang:
- " 'Kommissie' die [Kommissie vir Administrasie] Staatsdienskommissie ingestel by artikel [2(1)]209 van die [Wet op die Kommissie vir Administrasie, 1984 (Wet No. 65 van 1984)] Grondwet;";
- 20 (c) deur die omskrywing van "Staatsdienswet" deur die volgende omskrywing te vervang:
- " 'Staatsdienswet' die Staatsdienswet, [1984 (Wet No. 111 van 1984)] 1994;".

Wysiging van artikel 2 van Wet 122 van 1992

10. Artikel 2 van die Ouditreëlswet word hierby gewysig deur die volgende voorbehoudsbepaling by subartikel (4) te voeg:
- "Met dien verstande dat hierdie subartikel nie betrekking het nie op 'n persoon wat skriftelik aandui dat hy of sy die diensvoorwaardes wat by of kragtens die Wet bepaal is, aanvaar.".

Wysiging van artikel 5 van Wet 122 van 1992

- 30 11. Artikel 5 van die Ouditreëlswet word hierby gewysig deur in subartikel (3) die uitdrukking "die Suid-Afrikaanse Reserwebank" deur die uitdrukking "'n instelling wat as 'n bank ingevolge die Bankwet, 1990 (Wet No. 94 van 1990), geregistreer is," te vervang.

Wysiging van artikel 12 van Wet 122 van 1992

- 35 12. Artikel 12 van die Ouditreëlswet word hierby gewysig deur in paragrafe (a) en (b) van subartikel (2) en in subartikel (3) die woord "Staatspresident" deur die woord "President" te vervang.

Wysiging van artikel 13 van Wet 122 van 1992

- 40 13. Artikel 13 van die Ouditreëlswet word hierby gewysig deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang:
- "(b) hy of sy nie 'n lid van die Parlement is nie en onderworpe raak aan 'n toestand beoog in artikel [54(a), (b) of (c) van die Grondwet van die Republiek van Suid-Afrika, 1983 (Wet No. 110 van 1983)] 42(1)(b), (c) of (d) van die Grondwet; of".

Amendment of section 16 of Act 122 of 1992

14. Section 16 of the Audit Arrangements Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (a) of the following paragraph:

“(a) may determine its own procedure including the procedure with regard to the establishment of an executive committee, if necessary;”;

- (b) by the substitution in paragraph (b) of subsection (2) for the expression “Republic of South Africa Constitution Act, 1983 (Act No. 110 of 1983)” of the word “Constitution”; and

- (c) by the substitution in subsection (3) for the word “eight” of the word “seven”.

Amendment of section 18 of Act 122 of 1992

15. Section 18 of the Audit Arrangements Act is hereby amended—

- (a) by the substitution for subsection (2) of the following subsection:

“(2) The members of the Board shall be appointed by the Auditor-General in consultation with the Audit Commission: Provided that at least two thirds of the members shall be persons who are officers in the Office.”; and

- (b) by the deletion of subsections (4) and (5).

Amendment of section 19 of Act 122 of 1992

16. Section 19 of the Audit Arrangements Act is hereby amended—

- (a) by the addition in subsection (12) of the following paragraph:

“(e) regarding measures contemplated in section 8(3)(a) of the Constitution and measures to promote a staff composition for the Office which is broadly representative of the South African community, notwithstanding section 26.”; and

- (b) by the substitution in subsection (14) for the expression “three highest post levels” of the expression “two highest job grades”.

Repeal of sections 20, 23, 34, 35, 36, 37, 45 and 49 of Act 122 of 1992

17. Sections 20, 23, 34, 35, 36, 37, 45 and 49 of the Audit Arrangements Act are hereby repealed.

Amendment of section 25 of Act 122 of 1992

18. Section 25 of the Audit Arrangements Act is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph:

“(b) has been convicted of an offence involving dishonesty [and sentenced to imprisonment without the option of a fine and has not been granted an unconditional pardon in respect thereof]; or”.

Amendment of section 31 of Act 122 of 1992

19. Section 31 of the Audit Arrangements Act is hereby amended by the substitution in subsection (1)(a) for the expression “15(1)(a)” of the expression “16(1)(a)”.

Substitution of section 33 of Act 122 of 1992

20. The following section is hereby substituted for section 33 of the Audit Arrangements Act:

“Inefficiency, misconduct and grievances

33. Any allegation of inefficiency or misconduct on the part of an officer or employee or any grievance held or request made by an officer or employee shall be dealt with in terms of the Labour Relations Act, 1956 (Act No. 28 of 1956).”.

Wysiging van artikel 16 van Wet 122 van 1992

14. Artikel 16 van die Ouditreëlingswet word hierby gewysig—

- (a) deur in subartikel (1) paragraaf (a) deur die volgende paragraaf te vervang:
 5 “(a) kan sy eie werkwyse bepaal met inbegrip van die werkwyse met betrekking tot die instelling van ’n uitvoerende komitee indien nodig”;
 (b) deur in paragraaf (b) van subartikel (2) die uitdrukking “Grondwet van die Republiek van Suid-Afrika, 1983 (Wet No. 110 van 1983),” deur die woord “Grondwet” te vervang; en
 10 (c) deur in subartikel (3) die woord “agt” deur die woord “sewe” te vervang.

Wysiging van artikel 18 van Wet 122 van 1992

15. Artikel 18 van die Ouditreëlingswet word hierby gewysig—

- (a) deur subartikel (2) deur die volgende subartikel te vervang:
 15 “(2) Die lede van die Raad word deur die Ouditeur-generaal in oorleg met die Ouditkommissie aangestel: Met dien verstande dat ten minste twee derdes van die lede persone is wat beamptes in die Kantoor is.”;
 en
 (b) deur subartikels (4) en (5) te skrap.

Wysiging van artikel 19 van Wet 122 van 1992

20 16. Artikel 19 van die Ouditreëlingswet word hierby gewysig—

- (a) deur die volgende paragraaf in subartikel (12) by te voeg:
 “(e) betreffende die maatreëls beoog in artikel 8(3)(a) van die Grondwet en maatreëls om ’n personeelsamestelling vir die Kantoor te bevorder wat algemeen verteenwoordigend van die Suid-Afrikaanse
 25 gemeenskap is, ondanks artikel 26.”; en
 (b) deur in subartikel (14) die uitdrukking “drie hoogste posvlakke” deur die uitdrukking “twee hoogste posgraderings” te vervang.

Herroeping van artikels 20, 23, 34, 35, 36, 37, 45 en 49 van Wet 122 van 1992

30 17. Artikels 20, 23, 34, 35, 36, 37, 45 en 49 van die Ouditreëlingswet word hierby herroep.

Wysiging van artikel 25 van Wet 122 van 1992

18. Artikel 25 van die Ouditreëlingswet word hierby gewysig deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang:

- 35 “(b) aan ’n misdryf wat oneerlikheid behels, skuldig bevind is [en gevonnissen is tot gevangenisstraf sonder die keuse van ’n boete en nie onvoorwaardelike kwytskelding ten opsigte daarvan verleen is nie]; of”.

Wysiging van artikel 31 van Wet 122 van 1992

19. Artikel 31 van die Ouditreëlingswet word hierby gewysig deur in subartikel (1)(a) die uitdrukking “15(1)(a)” deur die uitdrukking “16(1)(a)” te vervang.

40 Vervanging van artikel 33 van Wet 122 van 1992

20. Artikel 33 van die Ouditreëlingswet word hierby deur die volgende artikel vervang:

“Onbekwaamheid, wangedrag en griewe

- 45 33. ’n Aantying van onbekwaamheid of van wangedrag deur ’n beampte of werknemer of ’n grief of versoek wat ’n beampte of werknemer het, word ingevolge die Wet op Arbeidsverhoudinge, 1956 (Wet No. 28 van 1956), gehanteer.”.

Amendment of section 50 of Act 122 of 1992

21. Section 50 of the Audit Arrangements Act is hereby amended—

- (a) by the substitution in subsection (1) for the word “shall” of the word “may”;
- (b) by the substitution in paragraph (a) of subsection (1) for the expression “7(1)(a)(i)” of the expression “8(1)(a)(i)”; and
- (c) by the addition of the following subsection:

“(3) The Office may, on the recommendation of the Board and with the approval of the Auditor-General in consultation with the Audit Commission, establish any other pension fund or funds for its officers and employees in terms of the Pension Funds Act, 1956 (Act No. 24 of 1956).”.

Substitution of section 51 of Act 122 of 1992

22. The following section is hereby substituted for section 51 of the Audit Arrangements Act:

“Medical benefits

51. Notwithstanding anything to the contrary contained in any other law, an officer or employee who is still in the service of the Office or retires or has retired on pension, shall in respect of membership of a medical aid association not be dealt with [as if he is] less favourably than an officer or employee in the Public Service: Provided that the Office may on the recommendation of the Board with the approval of the Auditor-General establish any other medical aid scheme for its officers and employees under the Medical Schemes Act, 1967 (Act No. 72 of 1967).”.

Amendment of section 54 of Act 122 of 1992

23. Section 54 of the Audit Arrangements Act is hereby amended by the substitution in subsection (1) for paragraph (k) of the following paragraph:

“(k) the establishment, composition, functions and procedures of [the Advisory Committee of the Office] a negotiating forum;”.

Short title

24. This Act shall be called the Audit Matters Rationalisation and Amendment Act, 1995.

Wysiging van artikel 50 van Wet 122 van 1992

21. Artikel 50 van die Ouditreëlingswet word hierby gewysig—

- (a) deur in subartikel (1) die woord “word” deur die woord “kan” te vervang;
 (b) deur in subartikel (1) na die woord “behandel” in die derde reël die woord
 5 “word” in te voeg;
 (c) deur in paragraaf (a) van subartikel (1) die uitdrukking “7(1)(a)(i)” deur die
 uitdrukking “8(1)(a)(i)” te vervang; en
 (d) deur die volgende subartikel by te voeg:
- 10 “(3) Die Kantoor kan, op aanbeveling van die Raad en met die
 goedkeuring van die Ouditeur-generaal in oorleg met die Ouditkommissie,
 ’n ander pensioenfonds of fondse vir sy beamptes en werknemers
 ingevolge die Wet op Pensioenfondse, 1956 (Wet No. 24 van 1956),
 instel.”.

Vervanging van artikel 51 van Wet 122 van 1992

- 15 22. Artikel 51 van die Ouditreëlingswet word hierby deur die volgende artikel
 vervang:

“Mediese voordele

- 20 51. Ondanks andersluidende bepalings van enige ander wet word ’n
 beampte of werknemer wat nog by die Kantoor in diens is of met pensioen
 uit diens tree of getree het, ten opsigte van lidmaatskap van ’n mediese
 hulpvereniging nie minder voordelig behandel nie as [of hy] ’n beampte of
werknemer in die Staatsdiens [is]: Met dien verstande dat die Kantoor
ingevolge die Wet op Mediese Skemas, 1967 (Wet No. 72 van 1967), op
 25 die aanbeveling van die Raad met die goedkeuring van die Ouditeur-
generaal ’n ander mediese hulpskema vir sy beamptes en werknemers kan
instel.”.

Wysiging van artikel 54 van Wet 122 van 1992

23. Artikel 54 van die Ouditreëlingswet word hierby gewysig deur in subartikel (1)
 paragraaf (k) deur die volgende paragraaf te vervang:
 30 “(k) die instelling, samestelling, werksaamhede en prosedures van [die Advise-
 rende Komitee van die Kantoor] ’n onderhandelingsforum;”.

Kort titel

24. Hierdie Wet heet die Wet op die Rasionalisering en Wysiging van Oudit-
 aangeleenthede, 1995.

SCHEDULE**LAWS REPEALED**

Number and year of law	Short title	Extent of repeal
Act No. 66 of 1975	Exchequer and Audit Act, 1975	Chapter IV as in force in the areas of the former Republics of Transkei and Venda
Act No. 111 of 1977	Finance Act, 1977	Section 27 as in force in the area of the former Republic of Venda
Act No. 7 of 1979 (Venda)	Venda Exchequer and Audit Adjustment Act, 1979	The whole
Act No. 101 of 1979	Finance Act, 1979	Section 18 as in force in the area of the former Republic of Venda
Act No. 28 of 1985 (Ciskei)	Exchequer and Audit Act, 1985	Part V
Act No. 3 of 1986 (Transkei)	Exchequer and Audit Amendment Act, 1986	The whole
Act No. 5 of 1986 (Transkei)	Second Exchequer and Audit Amendment Act, 1986	The whole
Act No. 21 of 1987 (Transkei)	General Law Amendment Act, 1987	Section 2
Act No. 13 of 1988 (Transkei)	General Law Amendment Act, 1988	Section 8
Act No. 32 of 1992 (Bophuthatswana)	Audit Act, 1992	The whole

WET OP DIE RASIONALISERING EN WYSIGING VAN
OUDITAANGELEENTHEDE, 1995

Wet No. 53, 1995

BYLAE

WETTE HERROEP

Nommer en jaar van wet	Kort titel	In hoeverre herroep
Wet No. 66 van 1975	Skatkis- en Ouditwet, 1975	Hoofstuk IV soos van toepassing in die gebiede van die voormalige Republieke van Transkei en Venda
Wet No. 111 van 1977	Finansiewet, 1977	Artikel 27 soos van toepassing in die gebied van die voormalige Republiek van Venda
Wet No. 7 van 1979 (Venda)	"Venda Exchequer and Audit Adjustment Act, 1979"	Die geheel
Wet No. 101 van 1979	Finansiewet, 1979	Artikel 18 soos van toepassing in die gebied van die voormalige Republiek van Venda
Wet No. 28 van 1985 (Ciskei)	"Exchequer and Audit Act, 1985"	Deel V
Wet No. 3 van 1986 (Transkei)	"Exchequer and Audit Amendment Act, 1986"	Die geheel
Wet No. 5 van 1986 (Transkei)	"Second Exchequer and Audit Amendment Act, 1986"	Die geheel
Wet No. 21 van 1987 (Transkei)	"General Law Amendment Act, 1987"	Artikel 2
Wet No. 13 van 1988 (Transkei)	"General Law Amendment Act, 1988"	Artikel 8
Wet No. 32 van 1992 (Bophuthatswana)	Ouditwet, 1992	Die geheel

