The Role of SAIs in a Successful Implementation of AU Agenda 2063

Auditor-General of South Africa

23 June 2026

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FOR A BETTER WORLD OF WORK

AUDITOR-GENERAL SOUTH AFRICA

115 YEARS

Mission and vision

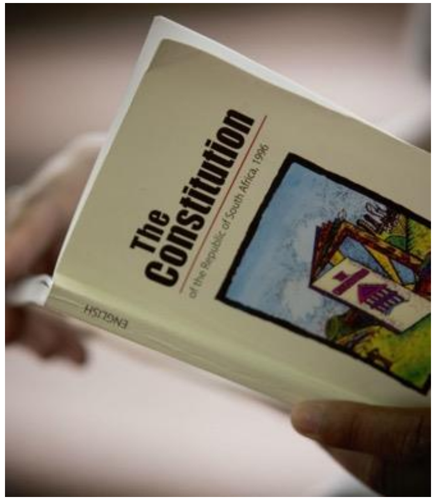
MISSION

The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence

VISION

To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability

The AGSA Responsibilities



Chapter 9: Section 188
*AGSA's mandate: **Strengthen constitutional democracy** in the Republic. AGSA must audit and report on, accounts, financial statement and financial management of government institutions.*

Chapter 5, Section 92 (2)
Members of the Cabinet are accountable collectively and individually to Parliament for the exercise of their powers and the performance of their functions

Chapter 5 Section 92 (3) (b)
Members of the Cabinet must provide Parliament with full and regular reports concerning matters under their control.

Public Audit Act 25 of 2004

Section 20: AGSA must prepare audit reports reflecting an opinion, conclusion or finding:
S20(2): An audit report must reflect such opinions and statements as may be required by any legislation applicable to the auditee, which is the subject of the audit, and must reflect an opinion, conclusion or findings:
- ❑ **The financial statements** in accordance with applicable financial reporting framework and legislation
- ❑ Compliance with applicable legislation
- ❑ Reported performance against predetermined objectives

Also includes as per section 5:
- ❑ Discretionary audits (including special audits, investigations and performance audits)

Section 1: Material irregularities
1(A) The AG may refer any suspected material irregularity identified during an audit to a relevant public body for investigation.

1(B) The AG has the power to:
- ❑ Take any appropriate remedial action, and
- ❑ Issue a certificate of debt …where an accounting officer or authority has failed to comply with remedial action

South African Government context

1

2

3

Outcome

South Africa has deliberately **aligned its National Development Plan (NDP) 2030** with both the African Union's **Agenda 2063** and the **Sustainable Development Goals (SDGs)** so that one national framework can simultaneously advance national, continental, and global development commitments

Department of Planning, Monitoring and Evaluation (DPME), with support from the UNDP South Africa, conducted a detailed mapping exercise comparing:
The 13 chapters and priorities of the NDP 2030
The 17 SDGs and 169 SDG targets
The 7 moonshots, aspirations and priority areas of Agenda 2063

- NDP 2030 overarching framework
- Medium Term Strategic Frameworks (MTSF), which later became Medium Term Development Plan (MTDP)
- An **Integrated Indicator Framework (IIF)** developed by Statistics South Africa to harmonize monitoring of NDP, SDG, and Agenda 2063 indicators
- National and local government planning systems incorporate these targets into departmental plans, budgets, and performance monitoring.

This improves policy coherence, budgeting, monitoring, and reporting while supporting the principle of **"Leave No One Behind"** embedded in the SDGs and the inclusive-development vision of Agenda 2063.

Audit Methodologies

Plan – Execute - Report

Audit of Predetermined Objectives

1

Departure point

- Our focus is on auditee's reason for existence **[Legislative mandate]**
- Equally important is Political Mandate **[incl. Strategic policy Mandate]**

Audit of Compliance with applicable legislation

2

Operate within legislative boundaries

- Compliance with laws governing mandate execution.
- Accountability and consequence management for non-compliance.

Audit of Annual Financial Statements

3

Account for resources enabling the mandate

- Financial impact of mandate delivery
- Credibility and completeness of financial reporting

How the SIA South Africa provides assurance

Process

The annual audits focuses on five areas;

1. Audit of Financial Statements,
2. Compliance with Laws and Regulations,
3. Audit of Predetermined objectives **(Linked to NDP),**
4. Significant internal deficiencies, where the auditee has audit findings, and
5. Material Irregularity, where an MI has been identified.

Importance

The AGSA annually conducts continuous assessments and provides assurance on the country's implementation of its developmental mandate, with specific reference to the African Union Agenda 2063 (AU2063), the United Nations Sustainable Development Goals (UNSDGs), and the National Development Plan (NDP), including selected projects verifications. This process facilitates the provision of structured recommendations and strategic insights designed to address the root causes of performance challenges and enhance the achievement of these developmental objectives. In essence, our recommendations assist in dealing with implementation challenges.

Strategic Policy Mandate

AGSA's mandate drives a focus on the broader policy-derived mandate, including national, continental and global development frameworks such as Agenda 2063.

SAIs enable accountability for Agenda 2063 through national systems. Agenda 2063 is not implemented directly, it is incorporated into national frameworks (NDP, MTDP, APPs). This can be done in two ways, assurance or influence, depending on the level of integration of the member states planning documents to Agenda 2063.

Assurance

- Audit whether national plans (NDP/MTDP) adequately translate Agenda 2063 priorities into measurable indicators.
- Assess whether reported performance reflects actual delivery against those priorities.
- Provide relevant recommendations in areas where there is a room for improvement either in completeness, relevance or measurability of KPIs.

Influence

- In member states where development plans are not integrated with Agenda 2063 goals, the SAI's role shifts from assurance to strategic influence, anchored in the government's social compact obligations.
- Highlight gaps between Agenda 2063 commitments and national implementation.
- Provide insights on improving alignment, indicator design and accountability mechanisms.

Leveraging Mandated Powers to Enhance Accountability

Existing Strategies and Policies

- SAIs can review whether national strategies, sector plans, budgets and performance indicators translate Agenda 2063 aspirations into specific, funded and measurable commitments.
- The focus is not on auditing Agenda 2063 in isolation, but on testing whether domestic plans adequately reflect continental commitments and whether those commitments are supported by implementation mechanisms, responsible institutions and credible reporting arrangements.

Readiness Assessment

- SAIs can perform readiness assessments to determine whether government institutions are prepared to implement Agenda 2063-aligned commitments.
- This goes beyond reviewing policy documents and considers whether the required governance arrangements, resources, data systems, institutional capacity and accountability mechanisms are in place.
- The readiness assessment can help identify early implementation risks before they result in poor delivery, unreliable reporting or unfunded policy commitments.

Practical Implementation (examples)

Agenda 2063 Goal > National Plan > Sector Plan > APP > Budget > Reported Performance

Is Agenda 2063 embedded in the country's plans?

Goal	Area	SAI to Check	Example
Goal 18: Engaged and Empowered Youth and Children **[Youth economic activity]**	Policy alignment	Is youth employment prioritised?	NDP mentions youth employment
	Indicator design	Are targets specific?	"Reduce youth unemployment by X%"
	Programme linkage	Are there programmes?	Skills development, internships
	Budget	Are programmes funded?	SETA allocations, employment schemes
	Reporting	Is impact measured?	Jobs created vs targets

Can government deliver on what it has planned?

Goal	Dimension	SAI to Check	Practical example
Goal 7: Environmentally sustainable and climate resilient economies and communities **[reliable and sustainable renewable energy]**	Institutional readiness	Is there a capable implementing entity?	SOE/Energy department roles defined
	Financial readiness	Is funding secured?	Budget vs cost of expansion
	Implementation readiness	Are projects shovel-ready?	Approved project plans
	Data readiness	Can performance be measured?	Energy output metrics, downtime
	Governance	Is oversight functioning?	Board, audit committee effectiveness

Driving Improvement Through Strategic Recommendations and Influence

Strengthening National Implementation

SAIs should:

- **Recommend improved alignment** between Agenda 2063 priorities and national, sectoral and institutional plans
- **Promote the development of measurable indicators**, including baselines and targets linked to Agenda 2063 commitments
- **Encourage stronger budget alignment**, ensuring priorities are adequately funded
- **Recommend clearer institutional accountability** across implementing departments and entities
- **Advocate for improved data systems**, including reliable performance reporting and verification mechanisms
- **Highlight gaps in coordination and recommend strengthened inter-governmental collaboration**

Actions to be taken by SAIs

SAIs should:

- Integrate Agenda 2063 considerations into audit planning
- Use performance audits to assess delivery against national commitments.
- Audit the reliability of indicators and reported performance.
- Assess alignment between plans, budgets and reported outcomes.
- Leverage audit findings to inform strategic insights and influence.
- Engage with oversight structures (Parliament, Audit Committees) to drive accountability.

THANK YOU

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