

Following our year-end consultations, we identified new material topics: the way in which our organisation executes its audits while prioritising the health and safety of our employees, preventative controls and the need for real-time auditing.

The impact of the pandemic introduced changes that caused us to reprioritise our initiatives or limit the scope and boundary of the material aspects of our environment we had identified. These areas are outlined in the body of the report.

We did not need any restatements from our previous integrated annual reports.

EXTERNAL ASSURANCE ON THIS REPORT

Organisation's policy and practice on seeking external assurance

We adhere to the principles of the King IV code that are relevant to us as a chapter 9 institution rather than a private sector company. Our combined assurance model defines the various role players that provide assurance to the AGSA, which include management, internal specialists, actuaries, internal audit, external audit and the audit committee.

An independent external auditor audits our financial statements, financial management and performance information, and provides limited assurance on the selected sustainability performance indicators.

The assurance on this report was conducted according to the International Standards on Assurance Engagements 3000 (ISAE 3000: revised), issued by the International Auditing and Assurance Standards Board. The external auditor's reports are on pages 112 and 116 of this report.

Relationship between the organisation and the assurance providers

The external auditor is completely independent of the organisation. The firm does not receive any allocation of audits to be done on behalf of the AGSA and its income from auditing the AGSA is less than 15% of the firm's annual revenue.

Scoag's contribution to seeking assurance on the organisation's integrated annual report

Scoag, which oversees the AGSA's work on behalf of Parliament, appoints the external auditor for five years (renewable once) and confirms its appointment every year. The audit committee facilitates contracting the external auditor on behalf of Scoag in a process that is fair, equitable, transparent, cost-effective and in line with our transformation agenda.

The audit committee also examines the auditor's capacity and competence to provide assurance on the sustainability information it reports on as part of its annual report to Scoag. Certified service providers annually train the members of this committee on their responsibilities to the assurance of the integrated report.


APPROVAL OF THE REPORT

This report is reviewed by the audit committee, deputy auditor-general and auditor-general and approved by the auditor-general before it is published for external use.

Auditor-general's approval

The auditor-general has applied herself to ensure the integrity of the *2020-21 Integrated annual report*. She has considered the completeness of the material aspects addressed in the report and the reliability of the reported performance information presented based on the combined assurance process. Accordingly, the auditor-general is satisfied that the *2020-21 Integrated annual report* provides a fair and balanced account of the AGSA's performance on those material matters that have been assessed as having a bearing on the AGSA's capacity to create value.

This report reflects the requirements of our governing legislation, the PAA, and has been prepared according to the GRI standards' 'core' option and the <IR> framework. It also reflects the principles of the King IV code on corporate governance and reporting. The report, which includes the audited financial statements for the year ended 31 March 2021, has been approved by the auditor-general.



Signed:
Auditor-General