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Verwysing
Reference 13/12/13
ISalathiso



Wes-Kaap Onderwysdepartement

Western Cape Education Department

ISebe leMfundo leNtshona Koloni

Circular 0027/2001

TO:

CHIEF DIRECTORS, DIRECTORS, AREA AND CIRCUIT MANAGERS, PRINCIPALS AND GOVERNING BODIES ATTACHED TO ORDINARY PUBLIC AND LSEN SCHOOLS

AUDITORS OF SCHOOLS APPOINTED IN TERMS OF SECTION 43 OF THE SOUTH AFRICAN SCHOOLS ACT, 1996 (ACT 84 OF 1996)

1. The financial statements for 1999 provide evidence of a need for guidelines concerning the appointment and functions of auditors appointed in accordance with Section 43 of the Schools Act.
2. Subsection 3 of Section 43 stipulates that the auditor of a school may not have a financial interest in the affairs of that school. This means, among other things, that the auditor may not receive a direct or indirect income or allowance or advance from the school. No member of a school's staff (whether appointed by the state or by the governing body) may, for example be appointed as the auditor of the financial affairs of that school, nor may any member of the family of a member of the school's staff. A person who trades with a school in any manner may also not be appointed as its auditor, nor may any member of his or her family.
3. Section 43(3) stipulates that auditors must be able to do their work independently, with no personal financial considerations influencing their judgement. If there is any reason to believe that the auditor's judgement may be influenced by personal gain, such a person should not be appointed.
4. The auditor acts on behalf of the parent community. Although appointed and paid by the governing body, he or she does not take orders from the governing body or the principal. The auditor's report, which forms part of the school's financial statement, is a report to the parents and to the education department, just as the report of the auditor of a company is meant for its shareholders. In the first place the auditor must give his or her opinion as to whether the financial statements give a reasonable reflection of the financial state of affairs. To form an opinion the auditor must ascertain whether
 - the school's accounting and checking have been properly done.
 - all income is reflected in the financial statements.
 - all the expenditures reflected in the statements have been authorised.

- all the school's assets and liabilities are reflected in the statements.
 - the classification of the items in the statements are reasonable.
5. If there are defects in the annual financial statements, the auditor must point them out in the auditor's report. If, for example, income which is payable to the school has been paid into a trust, or if assets have been misused, the report must indicate this.
 6. If an auditor discovers a substantial irregularity in the school's financial management, it must be reported at once to the Director: Accounting Services at the Western Cape Education Department (WCED). Substantial irregularities occur when there is negligence, incompetence or dishonesty in the management of the school's affairs and these can result in a large financial loss for the school (i.e. a loss that is large in proportion to the school's financial capacity).
 7. Section 43 stipulates that the auditor should preferably be a registered auditor. The WCED view is that there should be no deviation from this rule, except in exceptional circumstances. All persons who qualify as accounting officers of close corporations and who are registered with one of the institutions listed below, are considered to be registered accountants.
 - i) The South African Institute of Chartered Accountants.
 - ii) Accountants and auditors registered in terms of the provisions of the Public Accountants and Auditors Act, 1991 (Act 80 of 1991).
 - iii) The South African Institute of Chartered Secretaries and Administrators.
 - iv) The Institute of Cost and Management Accountants.
 - v) The Association of Commercial and Financial Technicians of South Africa.
 - vi) The Institute of Administration and Commerce in Southern Africa (In the case of this institution only those members who are company secretaries or who have obtained the Diploma in Accountancy or the Diploma in Cost and Management Accountancy are regarded as registered accountants.)
 - vii) Senior members of the South African Institute for Business Accountants.
 8. Auditors must be familiar with the manual issued by the WCED which prescribes how the finances of schools must be administered. Governing bodies are requested to make this manual available to the auditor on appointment.
 9. Each school is requested to obtain the following particulars from its appointed auditor(s) and submit these to the Director: Accounting Services by no later than 12 April 2001.
 - Name of auditor
 - Address(es)
 - Telephone number(s)
 - Fax number(s)
 - Qualifications and/or professional body with which registered
 - Any form of involvement with the school which might influence the auditor's independence
 - Whether the auditor requires advice, guidance or training from the WCED

10. When a school's auditor is appointed, the governing body must give him or her a copy of this circular.
11. Any comments on the contents of this circular will be appreciated. These comments can be sent to:

THE HEAD: EDUCATION

For Attention : Director: Accounting Services

Western Cape Education Department

Private Bag X9114

CAPE TOWN

8000

Fax No. (021) 461 3656

12. Your co-operation will be appreciated.


for HEAD: EDUCATION

DATE:

12 March 2001

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13/12/2/B



Wes-Kaap Onderwysdepartement

Western Cape Education Department

ISebe leMfundo leNtshona Koloni

Omsendbrief 0027/2001

AAN:

HOOFDIREKTEURE, DIREKTEURE, AREA- EN KRINGBESTUURDERS, PRINSIPALE EN
VOORSITTERS VAN BEHEERLIGGAME VAN GEWONE OPENBARE- EN OLSO-SKOLE

**UDITEURE VAN SKOLE AANGESTEL INGEVOLGE ARTIKEL 43 VAN DIE SUID-
AFRIKAANSE SKOLEWET, 1996 (WET 84 VAN 1996)**

1. Die finansiële jaarstate vir 1999 toon 'n behoefte aan riglyne rakende die aanstelling en funksies van ouditeure aangestel ingevolge Artikel 43 van die Skolewet.
2. Subartikel 3 van Artikel 43 bepaal dat 'n skool se ouditeur nie 'n finansiële belang in die sake van daardie skool mag hê nie. Dit beteken, onder andere, dat die ouditeur nie direk of indirek inkomste of toelae of voorskotte van die skool mag ontvang nie. 'n Personeellid van 'n skool (hetsy deur die staat of deur die beheerliggaam aangestel) of enige nabye familielid van 'n personeellid van die skool mag byvoorbeeld nie as ouditeur van daardie skool se finansiële sake aangestel word nie. 'n Persoon wat op enige manier handel dryf met die skool, of 'n lid van sodanige persoon se gesin mag ook nie as ouditeur van die skool aangestel word nie.
3. Dit gaan in artikel 43(3) daaroor dat ouditeure in 'n posisie moet wees om hul werk onafhanklik te verrig, sonder dat persoonlike finansiële oorwegings hul oordeel beïnvloed. Indien daar enige rede is om te glo dat die ouditeur se oordeel deur eiebelang beïnvloed mag word, moet so 'n persoon nie aangestel word nie.
4. Die ouditeur tree namens die ouergemeenskap op. Alhoewel die ouditeur deur die beheerliggaam aangestel en betaal word, neem hy of sy nie opdragte van die beheerliggaam of van die prinsipaal nie. Die ouditeur se verslag, wat deel vorm van die skool se finansiële state, is 'n verslag aan die ouers en aan die onderwysdepartement, net soos die verslag van die ouditeur van 'n maatskappy bedoel is vir die aandeelhouers. In die eerste plek moet die ouditeur aandui of die finansiële state na sy of haar mening 'n redelike weergawe is van sake, byvoorbeeld of

- die skool se boekhoudingstelsels en kontrolemaatreëls behoorlik nagesien is.
 - al die inkomste in die finansiële state aangetoon word.
 - al die uitgawes wat in die state aangetoon word, gemagtig is.
 - al die skool se bates en laste in die jaarstate weergegee is.
 - die items in die jaarstate redelik korrek geklassifiseer is.
5. Indien daar tekortkominge in die finansiële jaarstate is, moet die ouditeur dit in sy auditverslag uitwys. Indien inkomste wat die skool toekom, byvoorbeeld in 'n trust inbetaal is, of indien bates wanaangewend is, moet die verslag dit aandui.
6. Indien 'n ouditeur wesenlike onreëlmatigheid in die bestuur van die skool se finansies ontdek, moet dit onverwyld gerapporteer word aan die Wes-Kaap Onderwysdepartement (WKOD) se Direkteur: Rekeningkundige Dienste. Wesenlike onreëlmatighede kom voor waar daar nalatigheid, onbevoegdheid of oneerlikheid in die bestuur van die skool is, wat kan lei tot 'n groot finansiële verlies vir die skool. (d.i. 'n verlies wat groot is in verhouding tot die skool se finansiële vermoë).
7. Artikel 43 bepaal dat die ouditeur verkieslik 'n geregistreerde ouditeur moet wees. Die WKOD se benadering is dat daar, behalwe in uitsonderlike gevalle, nie van hierdie reël afgewyk moet word nie. Alle persone wat kwalifiseer as rekeningkundige beamptes van beslote korporasies en geregistreer is by een van die instansies wat hieronder genoem word, word beskou as geregistreerde rekenmeesters.
- i) Die Suid-Afrikaanse Instituut vir Geoktrooieerde Rekenmeesters.
 - ii) Rekenmeesters en ouditeure geregistreer kragtens die Wet op Openbare Rekenmeesters en Ouditeure, 1991 (Wet no. 80 van 1991).
 - iii) Die Suid-Afrikaanse Instituut van Geoktrooieerde Sekretarisse en Rekenmeesters.
 - iv) Die Instituut vir Koste- en Bestuursrekenmeesters.
 - v) Die Assosiasie van Kommersiële en Finansiële Tegnikusse van Suid-Afrika.
 - vi) Die Instituut vir Administrasie en Handel van Suid-Afrika - lede wat Maatskappysekretarisse is of wat die Diploma in Rekeningkunde of die Diploma in Koste- en Bestuursrekeningkunde geslaag het.
 - vii) Senior lede van die Suid-Afrikaanse Instituut vir Besigheidsrekenmeesters.
8. Ouditeure moet bekend wees met die handleiding wat die Wes-Kaap Onderwysdepartement uitgereik het met voorskrifte oor hoe die finansies van skole geadministreer moet word. Beheerliggame word versoek om dit vir die ouditeur beskikbaar te stel by sy/haar aanstelling.

9. Elke skool word versoek om die volgende besonderhede te verkry vanaf die ouditeur wat vir die skool aangestel is en dit voor of op 12 April 2001 aan die Direkteur: Rekeningkundige Dienste te besorg.

- Name van ouditeur(e)
- Adres(se)
- Telefoonnommer(s)
- Faksnommer(s)
- Kwalifikasies en/of professionele liggaam waarby geregistreer
- Enige vorm van betrokkenheid by die skool wat die ouditeur se onafhanklikheid mag beïnvloed.
- Of die ouditeur advies, toeligting of opleiding vanaf die WKOD verlang

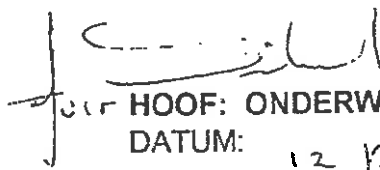
10. Wanneer 'n skool se ouditeur aangestel word, moet die beheerliggaam aan hom of haar 'n afskrif van hierdie omsendbrief verskaf.

11. Enige kommentaar wat u wil lewer oor die inhoud van hierdie omsendbrief sal waardeur word. Dit kan gerig word aan:

Die Hoof : Onderwys

Vir aandag: Direkteur: Rekeningkundige Dienste
 Wes-Kaap Onderwysdepartement
 Privaatsak X9114
 KAAPSTAD
 8001
 Faks Nr. (021) 461 3656

12. Dankie vir u samewerking.


 HOOF: ONDERWYS
 DATUM: 12 Maart 2001

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Wes-Kaap Onderwysdepartement

Western Cape Education Department

ISEbe leMfundo leNtshona Koloni

ISETYHULA 0027/2001

IYA:

KUBO BONKE ABALAWULI ABAZIINTLOKO, ABALAWULI, ABAPHATHI BEENGINGQI NABEESEKETHE, KWIINQUNUNU NAKOOSIHLALO BAMABHUNGA OLAWULO EZIKOLO ZIKARHULUMENTE EZIQHELEKILEYO NEZO ZABANEEMFUNO EZIZODWA ZEMFUNDO (ELSEN)

ABAPHICOTHI-ZINCWADI (AUDITORS) BEZIKOLO ABAQESHWE NGOKWESIQUENDU 43 SOMTHETHO WEZIKOLO WASEMZANTSI AFRIKA, 1996 (UMTHETHO 84 WOVE-1996)

1. Iingxelo zemali zonyaka wove-1999 zibonisa ubungqina bokuba kukho imfuneko yemigaqo esisikhokelo ngokumalunga nokuqeshwa kunye nemisebenzi yabaphicothi-zincwadi abaqeshwa ngokungqinelana nesiquendu 43 soMthetho weZikoIo waseMzantsi Afrika.
2. Isiqendwana 3 sesiquendu 43 sicacisa gca ukuba umphicothi-zincwadi wesikolo makangabi nanxaxheba emfumanisa imali (*financial interest*) konke konke kwimicimbi yesikolo. Oku kuthetha, phakathi kwezinye izinto, ukuba makangafumani ngqo okanye ngandlela yimbi ingeniso eyimali (*income*) okanye isibonelelo (*allowance*) okanye uncedo oluyimali (*advance*) esikolweni eso. Akukho namnye umntu kwabo bangabasebenzi apho esikolweni (nokuba ngaba uqeshwe ngurhulumente okanye libhunga lolawulo lesikolo), unokuthi, umzekelo, aqeshwe njengomphicothi-zincwadi zemcimbi yemali yesikolo eso, kwaye kungenakuqeshwa namnye umntu ongowosapho lomntu ongumsebenzi apho esikolweni. Kwangokunjalo umntu oqhuba ishishini nangaluphi na uhlobo nesikolo akanako ukuqeshwa njengomphicothi-zincwadi yaye kungekho namnye umntu ongowosapho lwakhe onokuqeshwa.
3. Isiquendu 43(3) sicacisa gca ukuba abaphicothi-zincwadi mababe nako ukwenza umsebenzi wabo ngokukhululekileyo (*independently*), bengajonge nzuzo engena kubo engathi ibe negalelo kwingqiqo yabo. Ukuba kukho nasiphi na isizathu sokukholelwa ukuba ingqiqo yomphicothi-zincwadi ingafumana igalelo kwinzuzo engena kuye buqu, loo mntu makangabi saqeshwa.
4. Umphicothi-zincwadi wenza usebenzi wakhe egameni labazali babantwana balapho esikolweni. Nakuba eqeshwe yaye ekwahlawulwa libhunga lolawulo, akathathi miyalelo evela kwibhunga lolawulo okanye kwinqununu. Iingxelo

yomphicothi-zincwadi ekwayinxalenye yeengxelo ngeemali zesikolo, yingxelo eyenzelwa abazali nesebe lemfundo, kanye njengoko ingxelo yomphicothi-zincwadi wenkampani isenzelwa abanini-zabelo. Okokuqala kufuneka umphicothi-zincwadi anike uluvo lwakhe lokuba ngaba iingxelo zemali zibonisa ngokukuko imeko nobume bemicimbi yemali njengoko injalo na. Ukuze abe nako ukunika uluvo lwakhe, kufuneka umphicothi-zincwadi aqinisekise ukuba ngaba:

- ♦ imali yesikolo ifakwe ezincwadini ngendlela eyiyo kwaye itshekishwe ngokufanelekileyo na.
- ♦ yonke ingeniso ibonisiwe kwiingxelo zemali.
- ♦ yonke inkcitho eboniswe kwiingxelo zemali yinkcitho egunyazisiweyo.
- ♦ zonke ii-asethi zesikolo namatyala aso abonisiwe kwezo ngxelo zemali.
- ♦ kuyaqondakala yaye kucacile ukuhlelwa kweengongoma kwezo ngxelo zemali.

5. Ukuba kukho iziphako (iimposiso) kwiingxelo zemali zonyaka, makazixele umphicothi-zincwadi kwiingxelo yakhe yomphicothi-zincwadi. Ukwenza umzekelo, ukuba kukho imali ebekufanele ihlawulwe isikolo ize ibe ifakwe kwiingxowa yetrasti (*trust*), okanye ukuba kukho ii-asethi ezisetyenziswe ngendlela engeyiyo, le ngxelo yakhe mayikubonise oku.

6. Ukuba umphicothi-zincwadi ubhaqa isitenxo esigwenxa kakhulu (*substantial irregularity*) kulawulo lwemicimbi yemali yesikolo, masixelwe ngoko nangoko eso sitenxo kuMlawuli: oJongene noLawulo lweBhajethi (Director: Accounting Services) okwiSebe leMfundo leNtshona Koloni. Isitenxo esigwenxa kakhulu senzeka xa kukho ukuswela inkathalo (*negligence*), ukungakwazi kusebenzisa imali (*incompetence*) okanye ukunganyaniseki (*dishonesty*) kulawulo lwemicimbi yemali yesikolo, ziteno ezo ezinokubangela ilahleko enkulu yemali yesikolo (oko kuthi, ilahleko enkulu xa kuthalekiswa namandla esikolo okwazi ukuqokelela imali – *school's financial capacity*).

7. Isiqendu 43 sicacisa gca ukuba kukhethwa umphicothi-zincwadi obhalisileyo (*registered auditor*). Uluvo lweSebe leMfundo leNtshona Koloni lolokuba makulandelwe ngqo lo mgaqo kungatyekwa nakancinane kuwo, ngaphandle kwaxa izimeko ezizodwa. Bonke abantu abafanelekileyo ukuba ngamaGosa aBala iiMali zeeNkampani eziziMbumba (*Accounting Officers of Close Corporations*) kwelinye lala maziko adweliswe apha ngasezantsi, bathwatha ngokuba ngababali-mali ababhalisileyo.

- i) The South African Institute of Chartered Accountants.
- ii) Accountants and auditors registered in terms of the provisions of the Public Accountants and Auditors Act, 1991 (Act 80 of 1991).
- iii) The South African Institute of Chartered Secretaries and Administrators.
- iv) The Institute of Cost and Management Accountants.
- v) The Association of Commercial and Financial Technicians of South Africa.
- vi) The Institute of Administration and Commerce in Southern Africa. Kwimeko yeli ziko kuphela mayibe ngabo bangoonobhaia beenkampani okanye abo baphumelele oku: the Diploma in Accountancy or the Diploma in Cost and Management Accountancy or Company Secretaries.
- vii) Senior members of the South African Institute for Business Accountants.

8. Abaphicothi-zincwadi mabakwazi okuqulethwe yile ncwadana yemigaqo (manual) ekhutshwa liSebe leMfundo leNtshona Koloni nemisela ukuba zilawulwe njani na iimali zezikolo. Ayacelwa amabhunga olawulo ukuba ancede enze le ncwadana ibe nokufunyanwa ngabaphicothi-zincwadi ngethuba lokuqeshwa kwabo.
9. Siyacelwa ngasinye isikolo ukuba sifune ezi nkukacha zilandelayo kumphicothi-zincwadi (kubaphicothi-zincwadi) oqeshwe siso size sizingenise kuMlawuli: oJongene noLawulo lweBhajethi (Director: *Accounting Services*) ungadlulanga umhla we-12 kweyoMnga 2001.
- ◆ Igama lomphicothi-zincwadi
 - ◆ Idilesi (iidilesi)
 - ◆ Inombolo yefoni (iinombolo zefoni)
 - ◆ Inombolo yefeksi (iinombolo zefeksi)
 - ◆ Amabanga emfundo aphunyelelweyo kunye/okanye iqumrhu (*professional body*) abhalise kulo
 - ◆ Nayiphi na into ayenzayo emdibanisa nesikolo enokuba negalelo ekusebenzeni kwakhe ngokukhululekileyo njengomphicothi-zincwadi wesikolo eso.
 - ◆ Nokuba ngaba umphicothi-zincwadi lowo ufuna ingcebiso, isikhokelo okanye uqeqesho kwiSebe leMfundo leNtshona Koloni
10. Ngethuba lokuqeshwa komphicothi-zincwadi, ibhunga lolawulo malimnike ikopi yale setyhula.
11. Siya kuzithakazelela naziphi na izimvo eninqwenela ukuzivakalisa malunga nokuqulathwe yile setyhula. Ezo zimvo ningazithumela apha:

THE HEAD: EDUCATION

For Attention : Director: Accounting Services
 Western Cape Education Department
 Private Bag X9114
 CAPE TOWN
 8000

Inombolo yefeksi: (021) 461 3656

12. Siya kuyivuyela kakhulu intsebenziswano yakho.


 INTLOKO: YESEBE LEMFUNDO
 UMHLA : 12 / 3 / 2001