



## AL3061 - The Auditor-General Reports on the Accounts of the TRC

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Abstract: The Office of the Auditor-General audits the financial transactions of all governmental or public bodies and reports directly to Parliament.  
This collection of copies of reports of the Office of the Auditor-General falls into two categories, namely the Report of the Auditor-General on the Accounts of the Truth and Reconciliation Commission (TRC) covering the periods 1995–1996 and 1996–1997, as well as the Report of the Auditor-General on the Financial Statement of the TRC for the periods 1997–1998 and for the years ending 31 March 1999, 2000, 2001 and 2002. These Reports are public records and are freely available in the public domain.  
  
The Office of the Auditor-General donated them to the South African History Archive to promote transparency.

### Introduction

The Office of the Auditor-General audits the financial transactions of all governmental or public bodies and reports directly to Parliament.

This collection of copies of reports of the Office of the Auditor-General falls into two categories, namely the Report of the Auditor-General on the Accounts of the TRC covering the periods 1995 – 1996 and 1996 – 1997, as well as the Report of the Auditor-General on the Financial Statement of the TRC for the periods 1997 – 1998 and for the years ending 31 March 1999, 2000, 2001 and 2002. These Reports are public records and are freely available in the public domain.

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### Related Materials

The collection can also be accessed online at <http://truth.wvl.wits.ac.za/>

A guide to archival resources relating to South African Truth and Reconciliation Commission can also be found at: [http://truth.wvl.wits.ac.za/trc\\_directory.pdf](http://truth.wvl.wits.ac.za/trc_directory.pdf)

The following collections resulted from the TRC Archival Audit:



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- AL3021: Sooka, Yasmin
- AL3059: Dealing with the Past (Conference of Protestant Academy of Bad Boll, Germany)
- AL3060: The State vs. P.W. Botha and Appeal
- AL3061: Auditor General Reports on the Accounts of the TRC.
- AL3062: Office of the Public Protector, Synopsis of Cases regarding Complaints involving the TRC
- AL3063: Documents relating to the TRC Special Hearings on Health
- AL3066: Materials Relating To TRC Faith Hearings
- AL3068: Harris, Verne
- AL3100: Submission to the TRC concerning Relevance of Economic, Social and Cultural Rights to the Commissions Mandate
- AL3101: Jamiatul Ulama Transvaal, TRC Submission
- AL3102: Amnesty International TRC Materials
- AL3103: Institute for Healing Memories (IHOM) TRC Materials
- AL3110: Centre for the Study of Violence and Reconciliation (CSVr)
- AL3115: Argall, Jane
- AL3116: Cherry, Janet
- AL3118: Marcus, Gilbert
- AL3119: Sheila Meintjies and Beth Goldblatt
- AL3120: Ross, Fiona
- AL3121: Julian Knight and Rudolph Jansen
- AL3125: The Challenge of Reconciliation: A Response of Church and Lay Persons to the TRC
- AL3126: Confession and Reconciliation: A Challenge to Churches in South Africa
- AL3128: Terreblanche, Christelle
- AL3129: Zapiro TRC Collection
- AL3130: African National Congress (ANC) TRC Materials
- AL3131: Cosatu Submission to the TRC
- AL3132: Inkatha Freedom Party (IFP) Submission to the TRC
- AL3134: Iphepha Ndaba Newsletters from the Western Cape
- AL3135: Fester, Gertrude
- AL3136: Villa-Vicencio, Charles
- AL3137: Behr, Mark
- AL3141: Human Rights Watch Materials
- AL3142: NGO Working Committee on Reparations Materials
- AL3143: IDASA Sound Recordings Relating to the TRC

### **Notes on the Collection**

This collection of copies of reports of the Office of the Auditor-General falls into two categories, namely the Report of the Auditor-General on the Accounts of the TRC covering the periods 1995 – 1996 and 1996 – 1997, as well as the Report of the Auditor-General on the Financial Statement of the TRC for the periods 1997 – 1998 and for the years ending 31 March 1999, 2000, 2001 and 2002. These Reports are public records and are freely available in the public domain.

The Office of the Auditor-General donated them to the South African History Archive to promote transparency. Apart from the hard copies available to researchers and users of the South African History Archive, the reports can be



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accessed on the website of the Office of the Attorney-General at: [www.agsa.co.za/auditor\\_g.html](http://www.agsa.co.za/auditor_g.html)

Both reports of the Auditor-General on the Accounts of the TRC highlighted problems that indicated unforeseen challenges to the operations of a truth commission of the nature of South Africa's TRC: there had been no precedence from which the Commission could draw when dealing with fiscal procedures and controls.

The audit of the Commission's report for the period 1995 to 1996 was discussed by Parliament's Public Accounts Committee and found to be wanting with regard to its financial controls.

This included problems such as failure to comply with tender board regulations, salaries and increases in salaries of Commissioners and dealing with donations according to regulations set by National Treasury. Corrective action was taken and reviewed in the audit for the following financial year.

The Auditor-General issued a qualified TRC account audit for the period 1996 to 1997 because the review of the corrective action taken after the first audit indicated inadequate compliance with legislative and policy requirements, some of which had been marked in the prior report, namely, compliance with State Tender Board and State Expenditure regulations. According to a public statement by the chief executive officer, the problem lies more with the new and developing fiscal challenges presented to the TRC, which were introduced in the financial period under review, than with misappropriation of funds or unauthorized expenditure.

However, apart from the deficient internal checking and control measures of the TRC, the Commission's financial record was marred by the misuse of credit cards by Commissioners as well as by a few of its senior staff members.

After intervention and corrective action by the CEO, the money thus misused was repaid and the affected members of the TRC returned their credit cards to the Commission. On 1 July 1998 the CEO of the TRC issued a detailed statement on the audit report.

A separate statement was issued on the use of official credit cards. For further information see the relevant years in 'In the media': [www.doj.gov.za](http://www.doj.gov.za)

There is no indication in the records that these problems continued into the following years under review.

Materials collected from TRC Archival Audit.

### The TRC Archival Audit

Between 2003 and 2006, SAHA and Historical Papers, University of Witwatersrand embarked on a project to locate, retrieve and make available records relating to the South African Truth and Reconciliation Committee (TRC). The project entailed conducting an archival audit of all existing TRC records in order to identify and locate documentation in danger of being lost.

In the process of conducting the archival audit, SAHA and HP located many collections from individuals and organizations that participated in the TRC process, including this collection. Selections from these materials as well as TRC related material found in the freedom of Information Collection and other pre-existing SAHA and HP collections, were digitized and can be accessed online at <http://truth.wvl.wits.ac.za/>

A guide to archival resources relating to South African Truth and Reconciliation Commission can also be found at [http://www.saha.org.za/pdf/trc\\_directory.pdf](http://www.saha.org.za/pdf/trc_directory.pdf)

### Inventory

A1: Reports on the Accounts of the TRC for periods 1995-1996 and 1996-1997

A2: Report on the Financial Statement of the TRC for periods 1997-1998 and for the years ending 31 March 1999,



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2000, 2001, 2002