



# **REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE FINANCIAL STATEMENTS OF VOTE 21 - THE INDEPENDENT COMPLAINTS DIRECTORATE FOR THE YEAR ENDED 31 MARCH 2002**

## **1. AUDIT ASSIGNMENT**

The financial statements as set out on pages 62 to 81, for the year ended 31 March 2002, have been audited in terms of section 188 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996), read with sections 3 and 5 of the Auditor-General Act, 1995 (Act No. 12 of 1995). These financial statements, the maintenance of effective control measures and compliance with relevant laws and regulations are the responsibility of the accounting officer. My responsibility is to express an opinion on these financial statements, based on the audit.

## **2. NATURE AND SCOPE**

The audit was conducted in accordance with Statements of South African Auditing Standards. Those standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit includes:

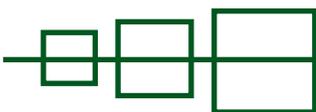
- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements,
- assessing the accounting principles used and significant estimates made by management, and
- evaluating the overall financial statement presentation.

Furthermore, an audit includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to my attention and are applicable to financial matters.

I believe that the audit provides a reasonable basis for my opinion.

## **3. AUDIT OPINION**

In my opinion, the financial statements fairly present, in all material respects, the financial position of the Independent Complaints Directorate (ICD) at 31 March 2002, and the results of its operations and cash flows for the year then ended in accordance with prescribed accounting practice.



#### **4. EMPHASIS OF MATTER**

Without qualifying the audit opinion expressed above, attention is drawn to the following matters:

##### **4.1 Financial management and related matters**

###### Internal audit function

With reference to paragraph 3.1 on page 40 of the previous report, an internal audit department was established during February 2002. No audit plan was drawn up and no audit work was performed for the 2001-02 financial year. The internal audit function will be evaluated during the 2002-03 financial year.

###### Audit committee

An audit committee was established during March 2002 and no meetings were held during the 2001-02 financial year.

#### **5. APPRECIATION**

The assistance rendered by the staff of the ICD during the audit is sincerely appreciated.



**S A Fakie**  
**Auditor-General**

