

Public Procurement System Audit

An end-to-end review of governance, competition, value, delivery and accountability

FAIR • EQUITABLE • TRANSPARENT • COMPETITIVE • COST-EFFECTIVE

The risk is systemic, not episodic

AGSA PROCUREMENT SCOPE

auditees assessed for procurement and contract management

A system audit tests whether controls work repeatedly — not whether a single file looks complete.

82
SOURCING TRANSACTIONS
RFQ + RFP + RFB + deviation

R116 073 042,40
COMBINED TRANSACTION VALUE

TRANSACTION MIX

RFQ	4	R2 163 745,56
RFP	5	R93 215 524,31
RFB	72	R20 576 652,53
DEVIATION	1	R117 120,00

216 ACTIVE CONTRACTS

147 AMENDED
Contract base shown separately from sourcing transactions

Five outcomes define procurement success

Section 217 is the organising logic. Every control and transaction test should connect to at least one outcome.

01

FAIR

Equal access;
consistent rules

02

EQUITABLE

Preference within
lawful policy

03

TRANSPARENT

Visible decisions;
complete records

04

COMPETITIVE

Open challenge;
justified exceptions

05

**COST-
EFFECTIVE**

Whole-life value and
delivery

AUDIT TEST

Can management demonstrate — with evidence — that the procurement system produces these outcomes consistently?

Test the controls where value can leak

Prioritise controls that prevent or detect biased access, unauthorised decisions, value erosion and payment without delivery.

Domain	Key control test	Evidence	Exception signal
Planning	Need, budget and sourcing strategy approved before commitment	Plan • budget • market review	Split demand
Competition	Method, notice and bidder access comply	Portal • bid pack • register	Repeated deviations; restricted access
Evaluation	Published criteria applied; conflicts managed	Scores • declarations • minutes	Score changes; undue influence
Contract	Deliverables, variations and performance controlled	Contract • variations • reports	Scope creep; expired contract
Payment	Invoice matches price, receipt and approval	PO • invoice • receipt • approval	Duplicate or early payment

Finding	Prior years reported	
	2026	2025
Outdated version on Pastel system	√	-
Inadequate design of the eProcurement Utilisation Guide(procedure)	√	-
Inadequate implementation of the PERSAL user access policy on the PERSAL system	√	-

Thank you

ENGLISH

Dankie

AFRIKAANS

Ngiyabonga

ISIZULU

Ndiyabulela

ISIXHOSA

Ngiyathokoza

ISINDEBELE

Ke a leboha

SESOTHO

Ke a leboga

SEPEDI

Ke a leboga

SETSWANA

Siyabonga

SISWATI

Ndo livhuwa

TSHIVENḐA

Inkomu

XITSONGA

SOUTH AFRICAN SIGN LANGUAGE (SASL)

A visual language — gratitude is expressed through signing