

**NATIONAL ASSEMBLY**

**QUESTION FOR WRITTEN REPLY**

**QUESTION NUMBER 132**

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**DR D T GEORGE (DA) TO ASK THE MINISTER OF FINANCE:**

- (1) Whether any action has been taken against any individual responsible for the irregular expenditure in the Independent Regulatory Board for Auditors; if not, why not; if so, what are the relevant details;
- (2) whether any bonuses were paid to any individual responsible for the wasteful expenditure; if not, what is the position in this regard; if so, what are the relevant details?

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**REPLY**

- (1) The matter related to irregular expenditure was a specific point of discussion at a meeting of the Accounting Authority (Board) of the Independent Regulatory Board for Auditors (IRBA). At this meeting, its Chief Executive Officer was verbally reprimanded for the irregular expenditure that was incurred during the 2008/2009 financial year. This sanction was considered appropriate since the irregular expenditure was actually incurred during the tenure of the previous Chief Executive Officer, It was, however, incumbent on the current Chief Executive Officer to have detected this irregular expenditure and to have dealt with it appropriately. Given the circumstances, a verbal reprimand was considered appropriate.
- (2) The detection of irregular expenditure at IRBA did impact significantly on the Chief Executive Officer's performance bonus, which was substantially reduced specifically due to the irregular expenditure. Whilst the expenditure incurred was declared irregular, such expenditure was not wasteful in that the institution did receive value for money for the goods and/or services that were procured.