



REPUBLIC OF NAMIBIA

MINISTRY OF EDUCATION, ARTS AND CULTURE

Tel: +264 61 -293 3064
Fax: +264 61- 253 671
Enquiries: Ms L Karises
Email: Levinia.Karises@moe.gov.na

Private Bag 13186
Windhoek

**TO: ALL CHIEF REGIONAL OFFICERS
ALL DIRECTORS/ DEPUTY DIRECTORS
INSPECTORS OF EDUCATION
SCHOOL BOARDS
SCHOOL PRINCIPALS**

**SUBJECT: DIRECTIVE ON THE AUDIT OF THE SCHOOL DEVELOPMENT FUND:
2020 ACADEMIC YEAR**

I refer to the Directive on the audit of the School Development Fund date 8 February 2021.

The Directive referred to the Basic Education Act, 2020 (Act No. 3 of 2020), Section 73 (1) which mandates the Regional Directors to appoint an Auditor to examine and report on the records and financial statements of schools. The Basic Education Act, 2020 (Act No. 3 of 2020) will however only become operational by notice in the Government Gazette and thus cannot be used for enforcement.

I therefore direct as follows:

- i. That the Directive on the audit of the School Development Fund, date 8 February 2021 be put in abeyance, pending the Gazette.
- i. That Regional Directorates continue with the procurement process through a Call for Expression of Interest, to compile a list of auditors, who will commence with audits once the Act is Gazetted.
- ii. The following criteria can be used to shortlist the auditors;

- a. First consideration must be given to Registered Accountants and Auditors in terms of Section 23 of the Public Accountants' and Auditors' Act, 1951 (Act. No. 51 of 1951)
- b. Candidates should be a holders of a Bachelor Degree in Accounting, and should have completed Audit Articles with an auditing firm registered with the PAAB, or
- c. Candidates should be a holders of a Bachelor Degree in Accounting, with a minimum of five (5) years experience as an auditor with the Office of the Auditor-General in terms of Section 25 (1) of the State Finance Act, 1991 (Act No. 31 of 1991)

I hope the above suffice.


SANET L. STEENKAMP
EXECUTIVE DIRECTOR

