

Affidavit

I the undersigned Senzo Professor Nkuna with identity number- [REDACTED]

Herby make an oath and state as follows:

1.

The facts deposed to herein are in my personal knowledge and belief, serve where the context indicates otherwise. The facts are both true and correct.

2.

I reside at number [REDACTED]. I am further contactable on number [REDACTED].

3.

I hereby confirm that I have been asked to deposit this affidavit by Advocate Masilo for the South African Revenue Services (SARS) Commission of Inquiry after the Commission had interviewed me on the 19th July 2018 as per the Commission's request.

4.

I am stating under oath that during the introduction of SARS new operating model (NOM) I was employed as an Investigative Audit Manager in Kwazulu Natal (KZN) till 31 March 2018 and now employed as Senior Manager: Compliance Audit in KZN. What I am stating in this affidavit is according to the best of my recollection of the unfolding of events.

5.

Investigative Audit mainly focused on small medium and micro-sized enterprises (SMME) audit. The large corporate audits were the focus of large business (LB). During the introduction of the NOM the way Investigative Audit received the cases were not changed. The cases to be audited were received from the Service Manager as well Civil Case Selection with the risks that need to be investigated. This process was to ensure the independency of the decision of selecting cases to be audited as envisage by Tax Administration Act.

6.

The allocation of work to auditors was based on their technical ability to address the risks identified to that particular audit case. Auditors conducted their audits following the standard operating procedures (SOP) for audit as well as audit programs as their normal way of conducting audits. Upon completing any audit, auditors will document their findings independently from the influence of senior management.

7.

In my knowledge during the implementation of the new operating model there was no material outflow of auditors from Investigative Audit in particular in KZN where I was stationed. Accordingly if any staff member left employment will be as a result of finding a better employment to further his or her carrier.

8.

According to my recollection of how the audits were selected and conducted there was no evidence of abuse of powers or any undue influence exerted by audit senior management to any audit staff on audited cases that were being investigated that I am aware of.

9.

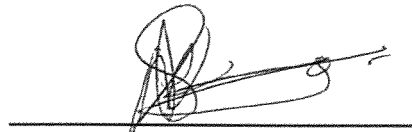
The NOM in Investigative Audit has a little impact as the processes remained the same as before. The knowledgeable impact was the integration of national project (NP) staff members that were conducting audits to Investigative Audit as per the requirement of NOM of all jobs that are doing the same function to be housed together.

10.

According to my recollection the effects of NOM to large business centre (LBC) was that it changed the reporting lines to different divisions for each activities. For example the audit part of LBC reported to Investigative Audit division. This is in line with NOM which required that all job functions of the same job family reported to one division. This resulted to the LBC senior management to be excess in some areas however all senior managers in all divisions were required to re-apply for the positions irrespective of which division there were employed.

In my view the effects of NOM in my region was very minimal as the business continued as usual. The noticeable effect was that all the senior managers that did not re-apply for their jobs were moved from their position and placed as senior specialists.

I hereby confirm that there is nothing further that I wish to state pertaining to this issue.



DEPONENT

I certify that the deponent has acknowledged that he knows and understands the contents of this affidavit which was signed and sworn to at **Durban** before me on this day 17 August 2018, the regulations contained in Government Notice No. R1258 of 21 July 1972 having been complied with.

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COMMISSIONER OF AOTHS

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