RealTime Transcriptions

TRANSCRIPTION OF THE

COMMISSION OF INQUIRY

SOUTH AFRICAN REVENUE SERVICE

BEFORE COMMISSIONER

THE HONOURABLE MR JUSTICE NUGENT (RETIRED)

ASSISTED BY

PROF M KATZ
MR V KAHLA
MS M MASILO

HELD ON

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1 [PROCEEDINGS ON 15 OCTOBER 2018]
2 [09:07] MS STEINBERG: Morning, Judge and panel.
3 This week's testimony largely relates to our terms of
4 reference 1.11 to 1.14. We're still looking at the
5 operating model of SARS but this time we're focusing on the
6 IT side of it and as we do so we're looking at term of
7 reference 1.13 which asks us to look at the role of
8 consultants in the process of restructuring SARS. With
9 regard to the IT side of things, that primarily Gartner who
10 will be called next week. So the first two days of
11 evidence this week we have six witnesses who all had or
12 still have executive positions in the IT section of SARS
13 and they are going to testify as to the modernisation
14 programme that was established before Mr Moyane took over,
15 the role that Gartner played in changing it and what we
16 have today and its efficacy today. Our first witness is Mr
17 Intikhab Shaik who is the SARS group executive for business
18 solutions in DIST which is digital information systems and
19 technology in SARS.
20   COMMISSIONER: Yes.
21   MR SHAIK: Good morning.
22   MS HOBDEN: Good morning, Mr Shaik.
23   COMMISSIONER: Good morning.
24   MR SHAIK: Morning.
25   COMMISSIONER: Thank you for coming.

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1   MR SHAIK: Pleasure.
2   COMMISSIONER: Will you affirm that the
3 evidence you give will be the truth, the whole truth and
4 nothing but the truth? If so –
5   MR SHAIK: Yes.
6   COMMISSIONER: - will you say I do?
7   EVIENCE OF MR SHAIK
8   MR SHAIK: Yes, I do.
9   MS HOBDEN: Thank you, Judge. Mr Shaik,
10 could you being by telling us your current position in SARS
11 and your history at SARS?
12   MR SHAIK: You know, the judge made me
13 say I do and I was going to say I'm as nervous as a man on
14 his wedding day.
15   COMMISSIONER: You know what, I always
16 said to witnesses it's very simple, sit there and tell the
17 truth and it's all over.
18   MR SHAIK: And I must follow on by saying
19 I'm as stressed out as a woman every day thereafter. So
20 I'm Intikhab Shaik. I'm the group executive for business
21 solutions at SARS and currently in my portfolio with my
22 team I have development, testing, data and integration and
23 I have business relations. I can go into a little bit more
24 detail if you want but that's the portfolio. And myself
25 personally I started at SARS as a very young man but as you

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1 can see I'm a very old man now. I've been at SARS for 28
2 years. I started in 1990 as a customs officer and in 1999
3 I moved up to head office and I've been in the technology
4 space since then. So I think in February I would've been
5 in the technology space for 20 years. I've seen all major
6 transformations since 1990. From 96 when we joined as
7 Revenue and Customs, in the early 2000s we had Bain and
8 after Bain we had AT Kearney, after AT Kearney we had
9 McKinsey and most recently we had Bain and Gartner. So
10 I've been through most of the mill and as you can see it
11 shows.
12   MS HOBDEN: And, Mr Shaik, can you tell
13 us around 2006 which is before we hear about modernisation
14 proper as we've come to know it, what did SARS look like
15 and what was happening?
16   MR SHAIK: I think before 2006 we were
17 pretty much a paper based organisation in, at I would say
18 80, 90% paper based. But I think there was also at the
19 same time some good work done. From 2000 onwards we had
20 programmes like the CTP and SIAKA where we decided as an
21 organisation not to invest heavily in IT. What we did was
22 we actually patched our current systems and waited for
23 somebody else to take the blood sweat and tears and
24 hopefully one day come out with a system that was
25 purchasable off the shelf. That hasn't come to fruition in

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1 my 20 years here but we started on the customs side,
2 modernising some of the exports, imports. On the tax side
3 I think the first, I wouldn't call it major but somewhat of
4 an IT transformation early in 2006 was where we introduced
5 E-filing for personal income tax and I think it paved the
6 way for the modernisation from 2007 because although there
7 wasn't a huge investment in IT some of the policy issues
8 would cut through. For example, submitting docs with your
9 return. Previously you had to always submit supporting
10 docs with your return. In the new policy dispensation you
11 sent in your supporting docs based on risk. For example we
12 did some integration which allowed automation of post and
13 cut some of the numbers there, but as I say in majority it
14 was a policy transformation rather than a huge IT
15 transformation. But I think in 2007 the real IT armour
16 piercing strategy took hold.
17   MS HOBDEN: And let's have a look at that
18 period and I'd like to start with your view and experience
19 of what the purpose and the thrust of the modernisation
20 programme was when it first began and its origin.
21   MR SHAIK: Okay. So obviously there's
22 two major areas in SARS from a business perspective, that's
23 tax and customs. In 2007 the major focus was on the tax
24 side and between 2007 and 2014 there was continuous, I
25 would say at the beginning very rapid modernisation to

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1 income tax which covers personal income tax, company income
2 tax, trusts etcetera. And then VAT and PAYE. And at that
3 time for example it took 119 days for one tax return to be
4 processed because there was no automation as such, even
5 when data was captured for example one person would capture
6 it, another person would then capture after, then the two
7 pieces of data would be compared and a third person would
8 have to choose which one to choose.
9   We had processes like return control. In those
10 days many tax returns were submitted blank. There was
11 nothing written on them. There was just documents attached
12 and SARS had people which would actually sit and fill in
13 the tax return. And then it went through to another
14 process called check return and that's where the red pen
15 came in and people would then correct everything that the
16 person with the black pen wrote in red pen. And most taxes
17 were like that. Many times tax returns were not even
18 captured correctly so monies could not be accounted for
19 correctly.
20   In 2007 the automation of that started where IT
21 or information technology systems were used to actually
22 capture the data, validate the data, make sure that it's
23 correct, decide on the basis of risk whether somebody
24 should be audited or not audited and keeping in the theme
25 of income tax. For example at that time every single tax

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1 return was checked by at least four people but all of them
2 and SARS never had the capacity to be able to do the job
3 properly. So what happened was everybody just said yes and
4 released everything.
5   So in 2007 we introduced E-filing proper for PIT.
6 We introduced the risk engine. We introduced a dashboard
7 for the contact centre that would allow them to track the
8 returns through the process and pretty much in that vein we
9 continued with VAT and PAYE and the major processes that
10 were automated was the capturing and the processing of
11 returns, the risk engine, the audit E cases which then
12 followed on with automated disputes which was your notice
13 of objections and notice of appeals, etcetera. But
14 fundamentally it was moved to a space of risk basis and not
15 everything was stopped.
16   Similarly on the customs side the journey started
17 in a very similar way to say what's manual and what do we
18 get sorted out from an automated perspective and in the
19 customs space the beginning of the journey was that we had
20 good backend applications where that were built in the late
21 80s that could process customs data but we had nothing for
22 the customs officer that could actually look at this data
23 and do their jobs. So we introduced what we call service
24 manager at the borders which allowed people to actually see
25 the declaration that was captured, look at the risk that

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1 was determined by the system and had the ability to capture
2 a report on the system that will be what we call four
3 eyeballs. And four eyeballs simply means two people
4 looking at it. If you had one eyeball I mean we just
5 counted it as two. But in majority SARS has most people
6 with two eyeballs and the reason for the four eyeball
7 process was you could never eradicate corruption but you
8 can mitigate it to an extent. It's easy to bribe one
9 person, it's harder to bribe two and then it's harder to
10 bribe more than two, ja. So we automated the customs
11 inspection process. We automated what we called the gate
12 in, gate out at the borders. Previously there was a, if a
13 truck got the border there was a ticket that you had to
14 sign. Half of them got lost, nobody knew what went through
15 those borders. Now we had a solution where if you went to
16 a border and everything was okay, the system would release
17 you and if you got to the gate to leave we provided a Mobi
18 app that would allow you to scan the actual gate pass which
19 will then allow the system to release you.
20   On the customs side we even put in some
21 razzmatazz solutions that the tax side hadn't had yet. For
22 example we provided a mobile application on the iPhone that
23 allowed you to do your exams in the harbour and write your
24 reports. Sometimes I used to sit and wonder what I
25 would've done as a customs officer had I had all this at my

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1 disposal because I remember I used to sit with pieces of
2 paper in front of me and you had to stamp all seven copies
3 of the paper, all seven and some of them with three stamps
4 each. So the reduction in time allowed people to focus
5 their minds on let's say more value adding work, ja.
6 Because people have this notion in their head that
7 modernisation has to release people and modernisation has
8 to make sure the head count is lower. The problem at SARS
9 was there was not enough people in the first place. So
10 jobs were actually falling through the cracks, not that
11 people were getting to their work. So the system if I had
12 to sum it up in one armour piercing strategy would be let
13 the system do the administration and let the people manage
14 the exceptions. That was the thrust of modernisation at
15 that time.
16   So on the tax side the gains were phenomenal. I
17 mean we had 99% of our returns coming in electronically and
18 the qualification around electronic, we counted people who
19 used the post to send us returns to a scanner, handwritten
20 returns as manual. Anything on E-filing and captured at
21 the branch on service manager, those were counted as
22 electronic. The turnaround time I mean over the years
23 reduced to seconds, from 119 days at best a tax return
24 today would be processed within 5 or 6 seconds. You would
25 file your return and if everything is equal you would get

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1 an answer in 7 or less than 7 seconds.
2   On the customs side, I mean the gains speak for
3 themselves. I mean we had many accolades that were given
4 to us by trade themselves who couldn't believe what was
5 done. But the big gains where we had reduced on the
6 customs side, 5.5 million pieces of paper to, down to 800
7 000 pieces of paper. On the tax side it was even more
8 ridiculous. I think it was 18 million pieces of paper were
9 reduced to digitised documents. You can only imagine how
10 much it cost SARS at that time to store that paper, but
11 leave storing that paper you can only imagine the health
12 hazards that it created. We had some buildings where
13 floors were buckling due to the weight of the paper.
14   So when people look at gains people talk about
15 return on investment, they look at money. Money is not
16 everything. SARS was a very different place and the return
17 of investment was, I would believe huge in money but there
18 were other things that were sorted out that SARS were
19 trying to tackle for many years that couldn't get sorted
20 out. I mean physical exams at the border reduced from 8
21 hours to 2 hours and if you speak to the trucking
22 fraternity they can tell you what 6 hours means in their
23 world. So money was not only saved for SARS, but money was
24 saved for the public out there as well and you can imagine
25 some 2.5 million people filed their tax returns from their

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1 homes. Previously they would've had to come to the branch,
2 maybe take a whole day off from work. Previously they
3 would wait in the post for 30 days to get their return,
4 fill it in by hand, post it back for SARS, hoping that 120
5 days later they would get an answer from SARS. Now you had
6 a turnaround time where your refund was paid into your bank
7 account two days later. If those are not gains and
8 benefits that can be quantified quite clearly then I'm not
9 sure what I'm doing at SARS.
10   On the customs side again we had a 7 second
11 response time and also what happened because we introduced
12 the risk engines people have this anomalist thoughts in
13 their head that you have to stop more to catch more.
14 That's not right. In the customs world you have to
15 intervene on the right things at the right time as little
16 as possible so that you don't disrupt trade and by
17 introducing the risk engines and automated declaration
18 process the detection rate actually grew. The stop rate
19 went down which is the right thing to do and the detection
20 rate went up, ja. So look, I mean I'm not sure if we have
21 five days but I mean I can be here for five days –
22   COMMISSIONER: We have five days but
23 they're not all for you.
24   MR SHAIK: In a nutshell off the top of
25 my head that's where I am at and I was very proud to be

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1 part of that journey. I think for me at that time I had
2 been at SARS for 17 years up to 24 years and it was the
3 most exhilarating and most powerful time in my career at
4 SARS. I haven't seen those days since then but I'm sure
5 they will come back.
6   MS HOBDEN: Mr Shaik, just to provide an
7 overview, from what you've told us about modernisation and
8 the initiatives and the projects that were undertaken
9 during that time, they were not IT improvements just for
10 the sake of IT improvements. They were as I understand IT
11 improvements to assist SARS fulfil its mandate in an
12 effective way. How did these initiatives contribute to
13 SARS fulfilling its mandate as you saw it during that time?
14   MR SHAIK: Absolutely. So I mean because
15 my heart is with customs I will always include the customs
16 mandate but SARS in its true essence is a revenue
17 collection agency and you can't but leave out customs.
18 It's a small portion of revenue collection per se but it
19 has a huge role to play in the country's security and I
20 would argue with people when I was much younger, I don't
21 argue anymore now because I have a few seconds left in life
22 so you spend it in more important things. And I used to
23 argue with people in those days and say yes, SARS is a
24 revenue collection agency, revenue is more important but
25 what if you had seven surgeons or let me bring it to this

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1 room, seven advocates or seven lawyers that took cocaine
2 and died on the spot, what would be the revenue impact then
3 on SARS. So if you look at you tie it back to its mandate,
4 SARS at that time and I think up till today although it's
5 not spoken about that much anymore had a three pronged
6 approach, service, education and compliance or enforcement
7 and, Judge, if you would indulge me, I'll just tell you a
8 small story. Once there was – and there's as benefit to
9 the story.
10   Once there was a survey done in the US where they
11 left a basket of muffins on the front desk of all
12 corporates and they, the intention was that if you took a
13 muffin you would leave a dollar and every day they would
14 leave 100 muffins. And every day they would find $87. So
15 it meant that 87 people of the, 87% of the people were
16 compliant without being forced to comply. But because the
17 service was good they bought the muffin. They didn't need
18 to wait in a line, they didn't need to go to a till, they
19 didn't need to do anything of that sort. They left a
20 dollar and took the muffin. But then it meant that 13%
21 were not compliant and they found that of that 13% about 60
22 to 70% were CEOs of those same companies who felt they were
23 entitled to that muffin. So they were uneducated in terms
24 of the rules.
25 [09:37] And then the last percent were just shysters who

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1 would take the muffin irrespective. So if you overlay that
2 on SAR's strategic outlook at that time. If you service
3 people they would comply. If they were not complying find
4 out if they were ignorant and educate them and then there
5 was those people that just wouldn't comply no matter what
6 you did and you had to enforce. So if you look at all the
7 initiatives that were undertaken in those days they would
8 tie back to this very simple three pronged SARS strategic
9 outlook. We provided E-filing. We provided electronic
10 supporting docs. We provided smooth processes that would
11 allow you to be serviced as efficiently as possible and
12 many people complied. Refunds were paid out faster,
13 etcetera. For those people who were, who didn't really
14 know there were huge education drives. We had videos on
15 YouTube. We had people going out to big corporates and
16 helping people to file. We had people going out to the
17 banks, etcetera and then it allowed us to shift some of the
18 very scarce resources of SARS into the compliance space.
19 People were up skilled in some instances because those
20 people who had the red pen, who could check the terms
21 throughout the system were educated tax professionals. But
22 they were reduced to administrative. A lot of them were
23 moved into spaces where they could force compliance, ja.
24 So if you look at these initiatives I certainly believed
25 through increasing service there was definitely collecting

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1 the right revenue and paying out the right revenue due. By
2 making sure that you corralled the crooks, if I'm saying
3 that word correctly, that's where you put sheep in a thing.
4 So if you corralled the crooks you would be, it would be
5 easier to put the spot light on them and you would, it
6 would be easier to get them and if you educated the
7 ignorant you could keep them in the net for much longer.
8 So I would struggle to find any initiative that was done in
9 those days that would not fit back into aiding SARS's
10 team's mandate of revenue collection and border protection.
11   MS HOBDEN: Mr Shaik, what was your
12 experience during that time of the strategic direction and
13 the leadership in the modernisation and technology space
14 and SARS generally?
15   MR SHAIK: I think the strategic
16 direction was very clear. I think the leadership were
17 unified and they knew exactly what they wanted and they
18 told us exactly what we wanted and there was no confusion
19 as to what was required to be delivered and I think people
20 were exhilarated through that delivery and that's why they
21 delivered because not everything is about reward. Reward,
22 or let me say not everything is about monetary reward.
23 Reward also comes with achievement. Reward also comes with
24 a sense of belonging, a sense of being part of, reward also
25 comes with knowing that you are driving to a higher purpose

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1 or a higher cause. You have a country you want to look
2 after and you want to build a country for your kids and the
3 future generations and that was the ethos that was
4 instilled at that time by the leadership. There was a
5 higher purpose. This is how we contribute to that higher
6 purpose and this is what we need to do in order to make
7 that higher purpose come right. So it was not only about
8 SARS, it was about SARS and the country and to an extent at
9 some points it became about the work, ja.
10   MS HOBDEN: And who were the people in
11 leadership in that time that were driving that strategic
12 direction?
13   MR SHAIK: It's, it started off obviously
14 at that time with Gordhan being the Commissioner and we had
15 some very strong leaders in Mr Ivan Pillay, Mr Barry Hore,
16 I don't want to miss any names because I don't want to
17 insult anybody. But the names that stick out is Oupa
18 Magashula, Oupa at that time was HR and he was very
19 supportive of the change. We had Edward Kieswetter at the
20 time who was the chief operations officer but then he moved
21 on and Barry was there. But I think the kingpins at the
22 leadership level if I had to name them was probably
23 Gordhan, Oupa Magashula, Ivan Pillay, Vuso Tshabalala,
24 Barry Hore. Ja, you know -
25   MS HOBDEN: No thank you.

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1   MR SHAIK: I could think about more but,
2 but I think at the second level leadership there were also
3 some very powerful people at the time. Some of them are
4 here, some of them are not here.
5   MS HOBDEN: And perhaps that moves onto
6 my next question which is really about governance during
7 that time. You've spoken about the leadership that was
8 strong and giving direction to everyone, a very clear idea
9 of where SARS needed to go. As I understand there was
10 various governance structures that met every week, can you
11 maybe tell us a bit about the MANCO, the OPSCO and the
12 Megawatt Park meetings.
13   MR SHAIK: Ja, so in the operations
14 space, originally when we started in 2007 there was the
15 chief operations officer who was Edward Kieswetter and he
16 ran his own OPSCOs and in the, I don't want to say in the
17 digital space because modernisation was not only about
18 technology and I think this, I don't know what's the right
19 word now, this perceived notion that has been created that
20 modernisation was all about technology and it left people
21 behind, if I can have, if I can have permission to speak
22 freely, was a total hogwash. It was about making sure that
23 the strategic end of business was covered and modernisation
24 and technology formed the other piece and in that structure
25 we had a MANCO that would meet every week and would discuss

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1 everything that was related, anything IT and anything
2 modernisation. There we would then make sure all the
3 paperwork was ready and then it would be sent to Exco for
4 approval and in those days everything was sent to the
5 Minister for approval. We didn't have the notion that we
6 didn't report to the Minister. We reported to the
7 Minister.
8   Then when Barry Hore became the chief operations
9 officer we had a unified OPSCO. An OPSCO that had people
10 from operations, customs, tax, enforcement, etcetera and IT
11 people and modernisation people. All sat in one room under
12 the leadership of the chief operations officer and that was
13 a key governance arm in deciding what happened, not only
14 from a modernisation perspective but a day to day
15 operations perspective. Anything that required approval
16 would then be sent up to the Exco level, signed off at Exco
17 and then eventually if it was required that the Minister
18 signs off it would be signed off and I think if I want to
19 put it in a nutshell we had simplified governance that
20 allowed agile business delivery. That's what we had.
21   MS HOBDEN: And the support functions
22 needed by modernisation and technology and by business what
23 was their role and by support functions I'm referring to
24 procurement finance, HR where were they in these structures
25 and their involvement in the progress?

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1   MR SHAIK: So, so in those days there
2 were two business partners and they actually sat in the
3 operations space. They didn't report to a central HR on a
4 hard-line basis. So operations enforcement whoever it was
5 had their own HR person, they had their own finance person.
6 They had procurement under finance. So the people served
7 within that structure unlike today they've been
8 recentralised and in those days they played a facilitatory
9 role. These days they play a policing role and in most
10 instances create barriers to, as I called it agile delivery
11 and from a governance perspective HR and finance sat on the
12 OPSCO and the MANCO during those days and then lastly you
13 mentioned the Megawatt Park meeting. The Megawatt Park
14 meeting was a huge meeting. At times if I had to guess we
15 probably had a 100 people there, from all walks in SARS
16 that would have the opportunity to contribute to the design
17 of the system and to the plan on which dates we would roll
18 out or which dates we would not roll out and those were
19 unified decisions, ja.
20   MS HOBDEN: Why would it be important to
21 have procurement finance and HR functions that were
22 integrated into the technology space and understood
23 technology?
24   MR SHAIK: Ja, so I think, I thought it
25 would have largely spoken for itself but when you're in

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1 this space and again I don't want to make it about
2 technology. It was a huge operational outfit that was
3 delivering a huge modernisation programme which was largely
4 based on technology and in order to make the gains that
5 were needed to be made the budgets, the procurement,
6 etcetera had to be on time. I mean if you take it as we
7 sit today we've been given money to spend in the last
8 couple of weeks and we haven't got procurement vehicles in
9 place to spend that money. Come the end of March we might
10 not even spend that money. So when you want to deliver on
11 an agile basis all the support functions have to be in
12 place in order to make sure that you deliver and because
13 they were part of the journey and part of the process they
14 knew exactly what their role was in terms of the
15 facilitatory one rather than one that is a policing one and
16 make sure that, you know there's hindrances in the way. So
17 for me that was the key reason.
18   MS HOBDEN: And I imagine they understood
19 the strategy and direction?
20   MR SHAIK: Absolutely. Absolutely.
21   MS HOBDEN: Mr Shaik, I'd like to get
22 your comment on some of the broad critiques of the
23 moderation programme that we hear and they surface and the
24 panel, we'll see some of them come up in the Gartner's
25 assessment and they come up here and there. But Mr Shaik,

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1 the first criticism and this was discussed with Barry Hore
2 in June, in the first hearings, was that moderation left
3 people behind. Can you explain what you understand that
4 means and whether you think there was any merit in that
5 critique?
6   MR SHAIK: There can't be any merits in
7 it because I don't understand what it means. No I don't
8 believe that that is the case. I think you know when
9 change is done by you it's exhilarating, when it's done to
10 you it's a nightmare and I think people who didn't want to
11 buy in the change felt like they were left behind because
12 certainly from where I sat and I would assume that I played
13 a major role in that modernisation even the systems design
14 was centred around being people centric. So what do I mean
15 by that? I'm not sure how many of you have seen service
16 manager, but if you open you open service manager it's
17 styled around Microsoft Outlook. So you have an inbox on
18 the side, which gives you all your tasks and as you click
19 on one task it will open in the frame what that task is
20 about and from that task you get branch out into anything.
21 So from a technology change management point of view if you
22 knew how to use Windows you could use the newly built
23 systems. For example if you looked at E-filing and you
24 looked at service manager we actually made the form look
25 like the paper document. That wasn't by fluke. That was

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1 because we wanted people to feel at ease that what they saw
2 here, and you can see I'm an IT guy, but look at how many
3 things I've printed out, you know that's human nature.
4 Some of us old cats we can't leave the, not, with a Z, C-A-
5 T-S.
6   PROF KATZ: Thank you.
7   MR SHAIK: We need paper sometimes. So
8 when the screen looked familiar you know it was there and
9 people felt more at home using it. So I personally think
10 that people who didn't want to be part of the trial felt
11 left behind. I'm not sure what it means that people were
12 left behind, there was training done, there was rollouts.
13 People we would, our teams would go to the offices, hand
14 hold the people, we had concepts such as war rooms, not a
15 nice name but ja it's a concept or operational strategy
16 rooms where feedback would be given where there were issues
17 and immediately get onto it. So I'm really not sure where
18 Gartner got that input from and I'm not sure what facts
19 it's based on because I can attest that some people would
20 have felt like they were left behind but my view would be
21 that they were the people who didn't want to change.
22 Because look if you make it harder to be corrupt, you know
23 you will feel the pain and as I said before when you're in
24 a paper based organisation it's easier to be corrupt. When
25 you're the only person doing the work it's easier to be

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1 corrupt. As soon as you introduce things like a four
2 eyeball process then checked by your supervisor on top of
3 that it's harder and then you don't want to buy into the
4 new, let's say less corruptible process and then you feel
5 like you were left behind and that's how it is. I don't
6 think there's any organisation in the world that can claim
7 that some people were anti the change that was happening at
8 the time. Ja, so that's where I am.
9   MS HOBDEN: The second criticism is that
10 it is said that the business strategy and the technology or
11 modernisation strategy were not aligned, that there was a
12 tension and that it was technology and IT pulling business,
13 deciding what initiatives, what projects to follow and
14 telling business well this is what we think you should do
15 rather than business saying this is what we need and IT
16 being a support function. Now what is your response to
17 that?
18   MR SHAIK: Absolute myth categorical,
19 absolute myth because we only had one OPSCO, we had one
20 chief officer that ran business and IT. We all sat in one
21 room. There were business leaders there from Tax, Customs,
22 wherever the business areas were and then there was
23 modernisation leaders like Jerome Frey, etcetera and then
24 there was Tau Masego who was the IT guy. That forum made
25 the decision on what would go forward. Not anybody from IT

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1 who decided something would be done and though, I don't
2 know who makes these claims, whether it's Gartner or those
3 very same people but you will actually see business
4 requirements specification signed by business people.
5   So to claim they were left behind I would say is
6 slightly a lack of integrity and as far as I'm concerned
7 because they sat in the very meetings as I did and that
8 meeting was like something like 23 to 24 strong. Where
9 business people sat agreed on the projects and agreed what
10 was required to be done. I think if there might be some
11 loophole to the statements I'm making, the HR and the
12 finance functions were not represented, let me use the word
13 highly as the others because all the others were group
14 executives and above. HR was at an executive level,
15 however at the time the strategy for HR and finance was a
16 line accountability. So systems were being designed so
17 that line could take accountability for their own budget,
18 for their own HR decisions etcetera, etcetera. Even from a
19 procurement perspective line was in charge of those
20 processes. So maybe the support functions can claim that
21 systems were being designed without their full input but it
22 was based on the strategy that line would take
23 accountability. The sad part is I get that thrown in my
24 face often, nowadays but line should take accountability.
25 I can't because I can take the accountability if I make the

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1 decisions. I don't get to make the decisions. If I want
2 to hire somebody today I have to have HR's signature. If I
3 want to give somebody an increase I have to have HR's
4 signature. So the control has gone back but the
5 accountability remains on line which is absolutely
6 ridiculous. So I think maybe they can, those areas can
7 claim that but based on the strategy I don't think the
8 designs that were done at the time were out of line because
9 they were building processes for which line could take
10 accountability to run their own businesses.
11   MS HOBDEN: So as I understand it, you're
12 saying that although the new technology that modernisation
13 was bringing to SARS as an organisation for, was for either
14 revenue collection or productivity of SARS employee hadn't
15 quite reached some internal sections of SARS. So for
16 example HR or some areas in finance but there was a process
17 in place where new technology would be developed for those
18 areas.
19   MR SHAIK: Correct.
20   MS HOBDEN: In line with the broader SARS
21 strategy?
22   MR SHAIK: Correct, ja.
23   MS HOBDEN: And your evidence is really
24 that that is where there may have been some discontent
25 because that was a lag because as your evidence has been

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1 the focus primarily of all modernisation initiatives was to
2 collect more revenue and to make paying tax easy for
3 taxpayers.
4   MR SHAIK: Correct. So if you were to
5 sum it up. The core business as sorted out, the support
6 business was starting but there could have been tensions
7 based on the fact that line was going to take
8 accountability for what was required to be done.
9   MS HOBDEN: I understand and Mr Shaik you
10 have said you don't know where Gartner got some of those
11 things from and those two critiques in particular and as
12 we'll see panel as we go through the evidence this week
13 Gartner got those two critiques of modernisation directly
14 from people at SARS when they were briefed to come and do
15 the IT assessment. There were two fundamental critiques
16 that the primary concerns of the SARS leadership at the
17 time about what was happening in the modernisation was that
18 modernisation was leaving people behind, there was a body
19 count and that business and IT were not aligned.
20 [09:47]   So Mr Shaik, if we can move to December 2014 and
21 you you've described to us the modernisation programme what
22 was happening, the phenomenal gains, and productivity in
23 SARS and in revenue collection. In December 2014 what
24 happened?
25   MR SHAIK: Well, in, I think around that

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1 time, I don't know the exact date but there as an
2 instruction given from the highest levels at SARS that
3 there will be a moratorium placed on modernisation. So, no
4 projects that were on the modernisation plan would go ahead
5 except for anything that was a legal change; anything that
6 was supporting revenue collection; anything that was
7 related to systems that were already in use that needed to
8 be fixed or changed ad anything that could be built in
9 house without using any external vendors. So technically
10 the modernisation programme had come to a halt.
11   MS HOBDEN: So, you could keep the lights
12 on but no novation, nothing new?
13   MR SHAIK: I told you, you were not an IT
14 person. You seem to understand -
15   MS HOBDEN: I wasn't a month ago. And Mr
16 Shaik, when you consulted before the moratorium was placed
17 and had you heard anything? Did you know it was coming?
18   MR SHAIK: No.
19   MS HOBDEN: The first time you heard
20 about it was -
21   MR SHAIK: Through the newsflash.
22   MS HOBDEN: And at that point we know
23 shortly thereafter we see the arrival of Ben and of Garter
24 at SARS and we'll be dealing with the procurement process
25 and why they were bought a bit later in the week. But from

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1 the point of view of the people in SARS what was your
2 understanding of why Gartner was suddenly at SARS and the
3 project it was undertaking?
4   MR SHAIK: I really didn't have any
5 understanding. Wat was going through my mind at the time
6 was why are we trying to fix what's not broken. You know
7 if I was the CEO of a company that invested R10 billion for
8 example and I got out 200 billion I wouldn't blink. So, I
9 was not sure what was happening. I was not part of the
10 inner think tank that was deciding all these things. So,
11 ja.
12   MS HOBDEN: And what as your interaction
13 with Bain in particular?
14   MR SHAIK: Zero.
15   MS HOBDEN: And that is despite the fact
16 as I understand it you were part of the team that
17 implemented the modernisation process in the customs which
18 was one area that we heard in our previous hearings was
19 fundamentally changed?
20   MR SHAIK: Absolutely. So irrespective
21 of my career at SARS or what I knew because people often
22 think that I'm a IT person solely but I'm not. I consider
23 myself to be a dual animal that understands some of the
24 business. Maybe more than some and I understand a bit
25 about IT as well. But during the diagnostic phase I was

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1 not consulted by Bain even once and in this very boardroom
2 I was shocked at a slide that was put up that said customs
3 was not modernised and customs was something like the, I
4 don't know, orphan kid, I can't remember the words and I
5 was sitting there wondering how do you know this if you
6 haven't spoken to the guy that actually implemented the new
7 customs system. So, I was in a bit of shock and when I
8 read the tax stuff as well I was also shocked because it
9 didn't seem like they knew what they were doing. And I'm
10 not saying that because of sour grapes. I don't mind if
11 I'm not consulted, as long as you've consulted other people
12 who know what's happening. But I got the sense that, you
13 know, they haven't even consulted properly people Beyers
14 Theron and in the tax world or even people like Thinus Marx
15 and Jeanne Padiachy in the - sorry, Beyers in the customs
16 world, these other people in the tax world because what
17 went up on the screen didn't fit with my 24-year career at
18 the time. It was shocking.
19   MS HOBDEN: And we've heard similar the
20 evidence about Bain's involvement at our previous public
21 hearings so that is consistent. If we move to Gartner, you
22 were consulted by Gartner but can you tell us about the
23 contents of that consultation?
24   MR SHAIK: Ja, I think I met with Gartner
25 on about three occasions but it was solely about the as is.

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1 I was not consulted at any time regarding any thoughts
2 about the future direction in SARS or anything. They just
3 met with my team and myself to understand what we do, how
4 do we contribute to SARS, what are our jobs, what are our
5 roles, et cetera. But it was nothing to actually speak
6 about the future. We had one or two surveys that asked us
7 questions in an Excel spreadsheet of where we thought SARS
8 was at the time but again it was centred around, you know,
9 the as is and then I think I met with a gentleman called
10 Johan Jacobs once informally with regards to what the new
11 structure in DIST would look like but what actually then
12 came out at the end was totally different. So that meeting
13 was somewhat moot as well.
14   And then after the structures were actually
15 decided we then worked through the person called - I forgot
16 her name - I'll get it just now. The reason I forgot her
17 name is because I used to call her Mom, Gail Sturgis and
18 the reason I called her Mom is because she chastised me a
19 few times and then I had to remind her that she was not my
20 mother, you know. But saying that Mom was a beautiful
21 person but Gartner I got the sense personally that Gartner
22 came in with the view that they were working with a bunch
23 of palookas that they could boss around and I didn't
24 appreciate that. But I'm not saying that about Mom.
25   MS HOBDEN: Just for the panel's benefit

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1 Gail Sturgis was from Gartner and she was involved with the
2 human resources. So, she was assisting appointing people
3 in their new positions under the new structure?
4   MR SHAIK: Ja, and then even with the new
5 structure we weren't given - when we sat in this room and
6 the new structures were put up IT also had the label to be
7 announced. It was not done in the first go. When we
8 enquired at that time from a Gartner perspective they were
9 saying you can't have a structure without a strategy which
10 I thought was very sound advice. It's silly to set up a
11 structure if you don't know where're you are going. But
12 then some says latera structure did come out which didn't
13 look like anything we had been discussing with Gartner and
14 then secondly there was no strategy.
15   MS HOBDEN: Yes.
16   MR SHAIK: So, we didn't know where the
17 structure actually came from. We were told that once we
18 had applied for our jobs and if we got out jobs we would
19 have a say in the lower level structures but it didn't pan
20 out that way. When we got appointed we got given a
21 structure and said this is your structure, please go ahead.
22 So ja, those were the limited interactions that I had with
23 Gartner at the time.
24   MS HOBDEN: Okay and if we can go back a
25 little bit? Before the new structure was implemented

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1 Gartner completed their IT assessment over a 10-week period
2 and produced a couple of documents but one in particular
3 with their issues and their recommendations. Now at that
4 time, were you given a copy of this assessment? Were you
5 told about it? Were you told what its findings were?
6   MR SHAIK: No, we were told that there is
7 a report and it's a can of worms but we ever (inaudible)
8 and I haven't seen, I'm not sure if this is it but until
9 today I had not even seen this. So, no, I never saw the
10 Gartner diagnostic.
11   MS HOBDEN: Do you know what was meant by
12 a can of worms?
13   MR SHAIK: No. It was never explained.
14 We were speculating, you know, that could be I don't know,
15 they found things which were irregular or whatever the case
16 maybe. But what confused us, the strategy didn't speak to
17 a can of worms. You know, you would think if somebody says
18 we've done this diagnostic and it's a can of worms there
19 was a whole bunch that required to be fixed. But when you
20 actually read the Gartner strategy there wasn't a whole
21 bunch that was required to be fixed. So, the can of worms
22 and the strategy didn't seem to synergise which was, I
23 think, confusing to quite a few of us but to me certainly
24 up as we sit here today it certainly still confuses me.
25   MS HOBDEN: But indeed, there does seem

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1 to be, for the panel's benefit, some disconnect between
2 what Gartner found in its assessment and the projects that
3 it then undertook in phase 2 which was the bulk of the work
4 and that Mr Shaik is referring to because one of those
5 project stream was to draft an IT strategy for SARS. But
6 if we move back to the initial assessment and I understand
7 that you had not seen it and you haven't had time to study
8 it, but I thought it was important to get your initial view
9 on what Gartner came into SARS, spent ten weeks and said
10 these are our findings and these are our recommendations.
11 And I'd like to just look at some of the important ones
12 with you. I have a copy of this document for the panel, if
13 we can - you might want to follow with us but we can
14 explain it as we go.
15   MR KAHLA: Just before you move on who
16 referred to the report being a of worms? Is it one of the
17 staff members who had seen eb report or was it -
18   MR SHAIK: It was the Commissioner.
19   MR KAHLA: The Commissioner?
20   MR SHAIK: Yes.
21   MR KAHLA: Okay.
22   MS HOBDEN: This document is a document
23 called SARS Strategic IT Assessment, Issues and
24 Recommendations and it's dated the 22nd of April. There was
25 a much bigger, more comprehensive document that was

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1   delivered just before this. This is a summary document but
2   as I understand it, it covers Gartner's findings and its
3   recommendations. Now Gartner summarised its assessment
4   into a number of questions and I'd like us to look at the
5   first three, Mr Shaik. On page 5 the questions are has
6   modernisation delivered impact and value for money? The
7   second is, is there a sufficiently accountable and
8   transparent governance structure in place to ensure the
9   right investment decisions are made? And the third is, is
10 there an executable plan to ensure that going forward IT is
11 alive to business needs and drivers? Now those are three
12 topics that we have spoken about already and if we can see
13 - if we can just have a look at Gartner's scoring and maybe
14 pull out some of the finding that you may want to comment
15 on. In respect of modernisation's impact and value for
16 money Gartner scored SARS medium. What it said was "the
17 modernisation programme has created an electronic platform
18 for tax administration and therefore some business value
19 had been delivered." It then spoke about the BBMD contract
20 which we will deal with more detail with Barry Hore. It
21 says "to date 3.5 billion has been spent on modernisation.
22 The latest modernisation programme memo document does not
23 provide sufficient information to determine the total
24 future spend on modernisation." The it says in the second
25 block, and I'd like your comment on this, "the

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1   modernisation gender was largely driven by a single
2   individual and the agenda was not fully aligned with
3   business requirements at all times. Business seemed to
4   have little or no say in determining the modernisation
5   agenda and related IT investments even though they were
6   signed off against it." I mean, some of your evidence so
7   far has addressed that criticism but what is your first
8   reaction to that finding by Gartner?
9   MR SHAIK: Nonsense because I think, look
10 anybody can write anything and generally consultants come
11 into an organisation and they take your watch and tell you
12 the time. What people forget to tell you is they take the
13 person's watch whose paying them to tell you the time; not
14 anybody's watch and I don't think that's true because what
15 I do agree it was being driven by a single individual. It
16 was not being determined by a single individual. So maybe
17 my English is - English is not my first language, but
18 certainly there's a big difference between driven and
19 determined. The agenda was certainly being determined by
20 all stakeholders. Treasury decided a lot of the law
21 changes. The Department of Trade and Industry on the
22 Custom's side decided a lot of the policies that were
23 required to be implemented. We had an enterprise strategy
24 division at that time under the auspices of Mr Piet Richer
25 that sat outside of operations that decided the strategic

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1   agenda and Exco decided on a yearly basis wat needed to be
2   - and I'm going to use the word determined - what needed to
3   be delivered. Yes, it was driven by Barry Hore, but he was
4   a great leader and that's what leaders do. They drive
5   their people to deliver what has been determined by the
6   organisation. So, I don't know what Gartner tied to say
7   here but no, I don't agree.
8   MS HOBDEN: The second point is Gartner
9   found it impossible to quantify the value delivered by
10 modernisation and could not calculate a return on
11 investment as achievements were never mapped against actual
12 business benefits delivered and cost incurred were not
13 linked to benefits realised.
14   MR SHAIK: Well, then they weren't very
15 good because it was very easy to do that and I think, you
16 know, I see your witness agenda, Mr Rabie is up next and I'
17 sure he'll speak much more in detail but he's got hundreds
18 of pages in the handover document at the time that clearly,
19 clearly draws a solid line between delivery from the
20 modernisation programme and business benefits. I mean I
21 have a document in front of me here, I mean like I said if
22 you're taking 119 days to process a tax return and you
23 reduce that to less that seven seconds but with accuracy is
24 that not a business benefit? Is business benefit is all
25 about money. In the revenue world, you see, people have

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1   this mentality that they want to have private sector
2   measurements in the public sector world, SARS is not
3   accountable to some board with a CEO that is there to line
4   their pockets. SARS is accountable to the country and the
5   return of investment must be based on what the country
6   requires; not some board member. So, I've got a whole host
7   of benefits here. I mean, I think Mr Fareed Khan is in the
8   audience as well. He can attest to what the audit EK's
9   process actually delivered and what the actual risk engines
10 delivered. I mean I think it was billions. But as I said
11 Mr Rabie will -
12   MS HOBDEN: We will look at it in more
13 detail.
14   MR SHAIK: Details around these facts.
15   MS HOBDEN: Perhaps we can just look at
16 the recommendations coming out of the modernisation
17 programme. It's on the next page. The first is to unify
18 IT and modernisation into a single accountable department
19 in governance structure reporting to the board. The second
20 is to appoint a chief digital and information officer to
21 head up the unified IT department and then the remaining
22 recommendations are really recommendations to do further
23 work, further audits and benchmarking about the cost and
24 spent of the modernisation programme. Can you comment on
25 whether these recommendations were ones you would agree

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1   with or what is your view?
2   MR SHAIK: I think the second one
3   certainly and maybe people will have a different opinion as
4   me but I think at the time having a single COO that drove
5   modernisation and technology and business was a good thing
6   for SARS at the time. But as things became more automated
7   and business settled there was certainly a need to split
8   that structure again in order to not be judge, jury and
9   executioner in certain ways and I say structure; not
10 individual. So, I'm not talking about Barry Hore.
11   MS HOBDEN: Yes.
12   MR SHAIK: I'm talking about you had this
13 politic structure ran SARS. There was a need in my view
14 that it needed to be split up into IT. I certainly
15 believed that customs needed its own arm and tax needed its
16 own arm. So, I would certainly support bullet 2 to appoint
17 a chief digital and information officer to head up a
18 unified IT department. Unfortunately, that didn't happen
19 and let me qualify. It says unified IT and modernisation
20 department. We have a unified IT department now. We're
21 not really - we don't have the modernisation with us
22 because unfortunately, there are like five strategy areas
23 at SARS. There's one in BAIT; there's one in Customs;
24 there's one in Enforcement. There' one in IT and there's
25 one at the enterprise level in GISK. So, it's not unified.

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1   It's fragmented and I think that for me is one of the
2   biggest disasters that prevail today because we don't have
3   a unified strategic view as SARS. IT has a view, maybe a
4   good one or bad one. Other people can comment on that.
5   Other people have views. But there's no unified view
6   whereas in the past modernisation ad technology was one and
7   there was a unified view between business and technology.
8   Now we have a very seriously fragmented view and therefore
9   the delivery is also fragmented and we're not making use of
10 or not taking advantage of where single solutions can sort
11 out more than one business problem at a time. Each
12 business area is coming with their own issue and we're
13 trying to solve that in a reactive way rather than a
14 proactive way. So, I think the first two bullets I would
15 resound with or whatever the word but unfortunately it
16 didn't happen.
17   MS HOBDEN: As I understand what you're
18 saying and this is a view we have heard from a number of
19 your colleagues is that the unbundling of modernisation
20 technology and business all under this big umbrella of the
21 COO was something that would naturally have to occur at
22 some point. It was a unique structure for a unique period
23 of time in SARS's history and this is what Gartner is
24 pointing to. They say it might be time to unbundle this,
25 to have a chief digital and information officer that

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1   reports straight to the Commissioner.
2   [10:07] MR SHAIK: Correct.
3   COMMISSIONER: Excuse me, may I just get
4   a - I'm not quite sure I understand the distinction you
5   draw between IT and modernisation. What do you mean by
6   modernisation if it is not IT?
7   MR SHAIK: So modernisation, Judge, if I
8   can simply put it in the technology world we say garbage
9   in, garbage out. So if you take what you have and you add
10 IT to it you're not going to get anywhere. But
11 modernisation was about re-engineering the processes from a
12 policy perspective, from a process perspective, from a
13 people perspective and a technology perspective. So once
14 those processes were streamlined with the right number of
15 or the right capacity to do the job and the policy
16 supporting being able to do that job then technology could
17 be overlaid on it to have a much, much more efficient and
18 effective process so that's why I continuously draw the
19 distinction between modernisation and technology.
20   MR KAHLA: So you would see the IT side
21 as an enabler to the re-engineering, to the modernisation
22 process.
23   MR SHAIK: Absolutely, absolutely.
24   MS HOBDEN: If we can just look at one
25 last point of Gartner's which is the issue of governance

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1   Gartner finds that under the question is there a
2   sufficiently accountable and transparent governance
3   structure in place to ensure the right investment decisions
4   are made. Gartner score SARS low and it says the IT
5   governance framework is not defined and therefore the
6   effective decision making on IT is not well understood by
7   all the stakeholders. It then says a governance forum
8   existed for modernisation but the modernisation agenda was
9   largely driven by a single individual and business had
10 little say in IT investment. So from a governance
11 perspective I think you have answered that but is there any
12 comment you'd like to make just on those findings?
13   MR SHAIK: I'd like to make one more
14 comment in the sense that you can have ten meetings with
15 the same people and believe you have stronger governance or
16 you can have two meetings with the same people and have a
17 similar strong governance. You understand. So in those
18 days like I said we had streamlined governance. There was
19 ample OPSCOs Exco done. Now we have MANCOs. We have
20 OPSCOs. We have end backs. We have IPWTs, investment
21 councils, VAX but it's all the same people. So why have
22 ten meetings with very expensive people to make the same
23 decision when you can have two meetings with the same
24 people, pay them less in time and make the same decision.
25 So I think it's a fallacy to believe that governance is

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1 stronger now. It's just a lot less agile and therefore a
2 lot less is being delivered.
3   MS HOBDEN: And from your previous
4 evidence it didn't seem the case that there was no
5 governance framework.
6   MR SHAIK: Absolutely not.
7   MS HOBDEN: Your description of
8 governance that it was there and existed.
9   MR SHAIK: Absolutely.
10   MS HOBDEN: Now, the last topic on the
11 assessment, and I think it goes into another topic you
12 would like to cover in your evidence which is the IT
13 strategy, it is on the next page it's where Gartner asked
14 the question is there an executable plan to ensure that
15 going forward IT is aligned to business needs and drivers
16 and there Gartner scores SARS a low. It says there is no
17 formal signed off IT strategy in SARS. The lack of an IT
18 strategy in IT strategic planning is limiting SARS from
19 effectively managing IT demand, supply and control.
20   It then talks about the process of memos that was
21 used, were presented to Exco every year to show what
22 modernisation and technology was going to achieve and the
23 recommendation is that a formal IT strategy must be
24 developed with clearly documented initiatives which can be
25 tracked, measured and deliver against business priorities.

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1 Now, we will deal with this with Mr Rabie as well in
2 perhaps more detail but I know it's a topic that you wanted
3 to comment on. Can you comment on these findings and then
4 the work that Gartner did on the IT strategy in phase 2?
5   MR SHAIK: Ja, so let me start by just
6 painting a quick context. You know, there is a certain
7 saying that says form over substance. Because a document
8 has the word memo and another document has the word
9 business case it doesn't mean the substance is equal. I
10 think they were not memos. They were business cases, just
11 written differently. The substance was the same. So I
12 think people are holding onto this notion that there was no
13 business cases, blah, blah, blah. I think they need to be
14 examined because it's about substance. It's not about what
15 you call a document. It's about substance of the
16 governance process. It was there.
17   Secondly it was very hard for me personally to
18 fathom the Gartner strategy because I had not seen the
19 diagnostic. I had not seen the can of worms so I didn't
20 know what we were fixing. And when I read the document -
21 if I can't use the word contradictory then at least it was
22 confusing to me because it said things like we want to move
23 to nimble, specialised vendors but we had that. We had
24 nimble, specialised vendors who delivered things.
25   But then in another place it would say move away

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1 from the current vendors. So which one, guys? I don't
2 know. Tell me because you are the experts. We paid you a
3 lot of money to come and help us to do what we didn't know
4 we were doing. But you're telling us do what we are
5 already doing. You know, then it spoke about we should
6 outsource the ERP for SAP or we should outsource ERP. So
7 that's good. Let's outsource ERP and our chosen ERP
8 solution is SAP.
9   MS HOBDEN: Can you just explain what ERP
10 is?
11   MR SHAIK: Enterprise resource planning
12 system. So it will cover your finances, your human
13 resources and in some instances people believed that it
14 will cover tax return processing, etcetera but I don't
15 subscribe to that theory. So our chosen solution was SAP
16 but then on the other hand it says build your SAP support
17 centre and invest millions in getting these people,
18 etcetera, etcetera. So I felt there were a lot of
19 contradictions.
20   It also said, in the strategy it says IT is not
21 SARS' core business. That makes sense because in my mind
22 IT is definitely not SARS' core business and the IT shop
23 shouldn't be set up as an IT shop. It should be set up as
24 an enabler to the core business. But when you look at the
25 strategy and the strategic plan it only talks about IT

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1 initiatives. It doesn't talk to anything that says IT will
2 support the business strategy in this way.
3   So the very critique that it had of modernisation
4 it was saying let's do that because when I read the
5 strategy it was set up let's sell technology to the
6 business. So let's give the business SAP. Let's give the
7 business IBMs, BPM, business process management, service
8 orientated architecture, technology but not really saying
9 how that would improve business or how it would improve
10 SARS in any way. So one of the things in the IT strategy
11 it said because we are invested in SAP we should invest in
12 SAP more.
13   You don't throw good money at bad money. Our SAP
14 implementations have not been the most wonderful at SARS on
15 any good given Sunday or Friday where I come from. So why
16 would you throw good money at bad money? And then one of
17 the excuses used was, well, you have vendor lock in. Oh
18 okay, so we're currently locked into some vendors. You're
19 saying let's get locked into some other vendors who are
20 much bigger, much more global that actually won't really
21 give a damn about SARS and the tip of Africa.
22   So nimble, good vendors that actually care about
23 us to a giant that will not really support us, you know,
24 going forward. And then they talk about world class CRM
25 platforms, etcetera. SAPS is not world class in CRM. By

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1 Gartner's own admission they're not even Gartner's top
2 quadrant here. They're actually at the bottom. So why
3 would you come to SARS and sell something that you don't
4 believe in unless I'm reading this document incorrectly.
5 Maybe a Gartner expert can explain what the magic quadrant
6 is about.
7   MS HOBDEN: They will be coming to
8 explain.
9   MR SHAIK: Ja, maybe it's called magic
10 quadrant because it makes things disappear and appear as
11 they feel like. I'm not sure.
12   MS HOBDEN: Mr Shaik, if I understand
13 your evidence it's that this IT strategy that was developed
14 by Gartner was a strategy that you found confusing and
15 contradictory in some senses.
16   MR SHAIK: Absolutely.
17   MS HOBDEN: But also it was a strategy
18 that took the technology IT section of SARS and treated it
19 as if it was a normal IT company that was trying to sell IT
20 to the rest of the business instead of what as you've
21 described IT being the very heart of what SARS does which
22 is collect revenue and increase productivity of -
23   MR SHAIK: Absolutely. That was very
24 confusing and I mean I have some other notes. I mean, in
25 the document it says IT costs at SARS is 4% more efficient

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1 than any peer they looked at. So if we were better what
2 were you fixing? You understand? I'm not sure. You know,
3 they spoke about renovating the core and getting off the
4 mainframe and moving to SAP but we're not sure what moving
5 of the core applications of tax accounting had to do with
6 moving to tax return processing on SAP. So like I said, I
7 mean, maybe if the strategy was clear to me I could buy
8 into it.
9   MS HOBDEN: Yes.
10   MR SHAIK: But it's not clear to me and
11 it's very difficult to understand why Gartner's own
12 criticisms of the previous modernisation would become
13 selling points now and punting certain things that they
14 don't even believe in their hearts. I mean they speak
15 about cloud. I've seen a recent article by one of the
16 partners in Gartner and I can share it with everybody that
17 says all ERP cloud solutions will fail in 2018. So why
18 would you come to SARS, charge us money to say you want to
19 go cloud and then write an article for free saying it will
20 fail? So as I said if I can't use the word contradictory
21 at least to me it's highly confusing and last time I
22 checked I was not a stupid fellow.
23   MS HOBDEN: No.
24   MR SHAIK: Thank you.
25   MS HOBDEN: Well, those are some

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1 questions that Gartner and the leadership will be answering
2 later in the week. But to wind off I'd like you to tell us
3 what the impact was of Gartner's recommendations and
4 Gartner's work in phase 2. And you've mentioned a few of
5 them, one of them around the new governance structures.
6 What else - and well, perhaps the other change was the move
7 for a business direction where IT was not the person
8 driving change. They had to wait for business. Can you
9 tell us about what those impacts were for technology and IT
10 in SARS?
11   MR SHAIK: Well, if I can say it in one
12 word in as far as I'm concerned it was disastrous because
13 it started from this notion that the tail was wagging the
14 dog. As I've said before I don't believe that's true. We
15 had one OPSCO led by one leader that had everybody in it.
16 But the problem didn't start only with Gartner. I think it
17 started with the operating model. Like I've described you
18 can't have five strategic areas in one organisation and
19 look at the stars and hope for the best.
20   I know we can all look at the stars and see north
21 but I'm not sure all five of them do. In the previous
22 regime we had two, an enterprise strategy division and an
23 operational strategy division which was called
24 modernisation. Secondly the structure didn't help with
25 combining economies of scale. For example we don't know

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1 for what reason debt ended off with enforcement so the
2 processes were not aligned anymore.
3   So the IT couldn't be aligned but thankfully I
4 saw last week sometime the Commissioner has made a very
5 good decision to move debt back. The LBC disappeared which
6 threw water on all the plans moving forward. And another
7 very important one was we have two risk areas in SARS.
8 When you do risk you must do it at the enterprise level,
9 not at a divisional level. Ja, because SARS is one
10 organisation. So these things then cascaded down in
11 Gartner believing that it should say some things or some
12 other things.
13   But I think what happened was we have now moved
14 to repeat myself from streamlined governance that supported
15 agile delivery to over governance that's thwarting
16 delivery, number 1. Number 2, the strategy is fragmented
17 so there is no real innovative delivery that allows for re-
18 engineered processes that can be automated and we can see
19 serious gains from there. And I think also the problem
20 with what happened for me, and I'm speaking from a personal
21 point of view, there was very little or no change
22 management after the operating model was given to us.
23   And that's why accountabilities were moved while
24 people were sleeping so when they woke up they didn't know
25 it was their accountability. So jobs that were being done

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1 by certain people were actually no longer being done
2 because the recipient person didn't even know that they
3 were getting it. So for example we have five strategy
4 heads that is doing the job that was supposedly one by two
5 strategy heads in the previous regime.
6   I would say 60 to 80% of those people didn't know
7 that they had to do those jobs and that's why you'd often
8 hear the EPMO is not helping us with business cases. DIST
9 is not helping out. Nonsense. The dog that caught the
10 tyre, now it was expected to do something with the tyre.
11 The problem is it didn't know what it had to do with the
12 tyre. An even bigger problem was you didn't know it wanted
13 the tyre and I'm trying to be as layperson as possible in
14 my descriptions of where my head is at.
15   So it was a disaster and we still sit in that
16 situation today. As I told you from the governance
17 perspective I think we have wonderful people at SARS in
18 strategy, in procurement, in finance, in HR but what they
19 had briefed, had been briefed on what they had to do
20 actually became stumbling blocks because they just became
21 policemen that would put up gates and say you cannot do
22 this and, you know what, let's facilitate you in this way
23 to do this. So in as far as I'm concerned I don't think
24 we're on a good trajectory for modernisation going forward
25 and unless there are some big changes we'll be stuck in

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1 this rut for a long time.
2   MS HOBDEN: And lastly, Mr Shaik, can you
3 just comment on the leadership at the moment guiding IT and
4 DIST for innovation and for smoothing out some of these
5 issues?
6   MR SHAIK: Is there something in South
7 Africa called the fifth? You know like in the States when
8 you're watching movies they say I plead the fifth.
9   MS HOBDEN: You need not answer the
10 question if you're not comfortable.
11   MR SHAIK: No, I think, look, to be fair
12 I still believe that DIST has a great team. I often get
13 irritated when I read in the papers that 50 people have
14 left, 100 people. Ja, people leave organisations but there
15 are great people left behind as well. But like I'm saying
16 I don't think the change management allowed for the people
17 to understand what their jobs were and what they had to do,
18 number 1. Unfortunately I also get the sense that people
19 were briefed incorrectly at an organisational level about
20 how broken the organisation is and where it needs to be,
21 where it needs to move to.
22   And they were also not briefed at a personal
23 level. I for one don't believe I'm a trusted confidante at
24 SARS anymore. I used to be for some 24 years at the
25 highest levels even when Mr Gordhan and I used to be in and

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1 out of his office but in today's world I don't feel that
2 way. So people came with certain labels like friends of
3 BBMD, Barry Hore's boy, etcetera, etcetera. So they were
4 ostracised. I think the people are great and they're
5 competent in their own rights. They need to be, they just
6 need to understand what they have to do and make sure they
7 have the right team with them and I think SARS can be great
8 again.
9   MS HOBDEN: Thank you, panel. I have no
10 more questions for Mr Shaik unless you do.
11   COMMISSIONER: May I just ask you one
12 thing? You said that people might feel that they were left
13 behind because they, well, let's put it this way, that
14 people didn't buy into - people might not have bought into
15 the system and therefore they felt above the system and
16 that's their complaint. Some people would say that of you.
17 You haven't bought into the new system and therefore you
18 feel out of it. What do you say to that?
19   MR SHAIK: Absolutely. It absolutely
20 could be the case. But you can only buy into something you
21 believe in and if you don't believe in it you don't buy
22 into it. But that can be split into two. You can buy into
23 it, you cannot buy into it because you don't believe it
24 because your heart's in the right place or you cannot buy
25 into it because you have sinister agendas. And as I sit

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1 here today I have no sinister agendas. I don't buy into it
2 because I think it's not right. I think it's taking SARS
3 in the wrong direction and I think we're going to destroy
4 SARS even further. If there's other people who don't share
5 my view I am willing to listen and if people can convince
6 me I will always accept the consensus view and deliver for
7 SARS.
8   COMMISSIONER: Thank you.
9   PROF KATZ: And can I just, if I may just
10 ask you what is the interaction between Bain and Gartner?
11   MR SHAIK: I have no idea.
12   PROF KATZ: Theoretically what do they
13 cover? Is there any intersection between their work?
14   MR SHAIK: The only intersection
15 should've been the structure but it didn't seem that even
16 there was a intersection there because as I said in my
17 conversations with Gartner, the few that I had, it looked
18 like Gartner wanted to follow the strategy of let's have a
19 strategy first and then let's build the structure from
20 there. But then at some point Bain, or well, they were on
21 Bain's slide so I don't know who it but they were on Bain's
22 slide. There was a structure for IT. So the synergy point
23 should've been the structure but I'm not sure that it
24 happened that way.
25   PROF KATZ: So just to follow if Bain had

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1 structured their mandate properly would Gartner have had a
2 role, did you need both of them? Each being paid what they
3 were paid?
4 [10:27] MR SHAIK: I don't believe so because I
5 think from a SARS point of view like I said I definitely
6 believed that we required certain – actually let me be
7 quite honest, I don't think we needed Bain either.
8   PROF KATZ: But let's assume –
9   MR SHAIK: Let's assume –
10   PROF KATZ: You had one.
11   MR SHAIK: I think it would've been fine
12 to have Bain because the structure needed a certain amount
13 of tweaking and look even when Barry was still here, him
14 and I used to have a lot of conversations about how his
15 portfolio would be broken into two or three pieces and
16 other people would be given an opportunity to rise to the
17 top. So ja, absolutely. I think if the structuring was
18 done right and the right people were put in the right jobs
19 we could've come up with our own strategies moving forward.
20   PROF KATZ: Ja, but leave that aside for
21 a second, just so I'll try and articulate it better.
22   MR SHAIK: Yes.
23   PROF KATZ: If Bain had the mandate they
24 had was a mandate for Gartner their mandate necessary?
25   MR SHAIK: I don't think so.

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1   PROF KATZ: So to pay both of them what
2 they were both paid –
3   MR SHAIK: It doesn't make sense to me.
4   PROF KATZ: - it doesn't make sense to
5 you.
6   MR SHAIK: Absolutely not.
7   COMMISSIONER: Well –
8   MR KAHLA: But do they –
9   COMMISSIONER: Sorry, carry on.
10   MR KAHLA: But do they have the same
11 capabilities? I'm just trying to understand wouldn't
12 Gartner perhaps be seen as having greater strength around
13 IT, IM space relative to Bain, I'm just asking, I'm not
14 saying –
15   MR SHAIK: Ja, no I agree with you. I'm
16 trying to split it in my mind. If it was about structuring
17 I don't think you need to know the ins and outs of IT to
18 come up with an IT structure but certainly has the power to
19 bring in some IT experts. The issue that I have is Gartner
20 was called in to come up with an IT strategy and I'm saying
21 that was a waste of money. I don't think we needed Gartner
22 to come up with an IT strategy. I don't think we need them
23 today and I don't think we'll need them in many years. So
24 if I'm answering the question correctly if it was about the
25 structure I think Bain could've done the whole job. If it

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1 was about an IT strategy I don't believe we needed Gartner.
2   COMMISSIONER: So – sorry.
3   PROF KATZ: Were you aware of any, in
4 fact discussions or interaction between Bain and Gartner?
5   MR SHAIK: No, I was not aware.
6   PROF KATZ: And finally, sorry, Judge, is
7 there, who drove in SARS the Gartner project?
8   MR SHAIK: Originally it was Jonas
9 Makwakwa and Dan Zulu and Gabo Hlashla.
10   COMMISSIONER: You see what I find a bit
11 odd is that we know Bain has told us there was no
12 interaction with Gartner, they're in different roles. But
13 if you look at the document called SARS 2.0, remember they
14 – well you wouldn't know that document was presented to Mr
15 Moyane about a year before he became the Commissioner and
16 was then updated before he became the Commissioner. One of
17 the things it says there, Bain says is there must be an IT
18 diagnostic. Now I can't see, can you help me, to why it is
19 that Bain would be saying there must be an IT diagnostic?
20 Look I mean they hadn't been here in the first place.
21   MR SHAIK: Exactly.
22   COMMISSIONER: But apart from that they
23 were not IT people as I understand it.
24   MR SHAIK: Absolutely not but that's why
25 I'm saying if you separate it they can look at structures.

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1 I don't know what their expertise was to decide that SARS
2 would need an IT diagnostic. Even more mysterious is how
3 would they say that without even being here.
4   COMMISSIONER: Well that's a mystery but
5 apart from that I just can't quite understand why Bain –
6   MR SHAIK: Absolutely.
7   COMMISSIONER: - is recommending an IT
8 diagnostic when it's not its field.
9   MR SHAIK: Absolutely.
10   MR KAHLA: Just, sorry, some questions.
11 I want to just take you back to page 9 of the slides just
12 to get some –
13   MR SHAIK: Sure.
14   MR KAHLA: - clarity, that's correct,
15 Sir.
16   MR SHAIK: I have to count them because -
17   MR KAHLA: They're numbered very small at
18 the bottom.
19   MR SHAIK: Ja.
20   MR KAHLA: Turn, turn, it should be that
21 one.
22   MR SHAIK: Okay.
23   MR KAHLA: Just in the penultimate block
24 there, I just want to understand what you were saying. Am
25 I correct in understanding you to say what is set out in

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1 that block is confusing relating to the slow because on the
2 one hand they're saying that there's no effective decision
3 making. In the second bullet they're saying that the
4 agenda is driven by a single individual. So on the one
5 hand it seems you're saying that you have confusion around
6 them suggesting that there's nowhere to point to in
7 relation to effective decision making and yet on the second
8 one they suggest that there is.
9   MR SHAIK: Absolutely.
10   MR KAHLA: But the next point I wanted to
11 just understand –
12   MR SHAIK: But I just want to qualify. I
13 don't believe it was being determined by a single –
14   MR KAHLA: Yes. Ja. Let's just
15 understand that, the single individual here I understand to
16 be the chief operation officer, he was, he effectively had
17 executive sponsorship of the programme –
18   MR SHAIK: Correct.
19   MR KAHLA: - but there were other people
20 from the testimony you've just given, there are other
21 people who informed the decision making –
22   MR SHAIK: Correct.
23   MR KAHLA: - but he had just overall
24 executive sponsorship but after that –
25   MR SHAIK: He had -

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1   MR KAHLA: - working with other people –
2   MR SHAIK: Correct and after he had got
3 approval from Exco.
4   MR KAHLA: From Exco.
5   MR SHAIK: Based on a business case that
6 he provided.
7   MR KAHLA: Ja, that's fine. The next
8 point, just which is just the box just above the one we've
9 just been dealing with. Now that box is dealing with
10 modernisation, the question around whether modernisation
11 delivered impact and value for money. Am I correct in
12 understanding you, the point that is made here is that
13 there needs to be the conducting of a detailed benchmark
14 for internal services and price to identify key areas
15 whether the money was spent optimally and to further
16 breakdown the components and I think the – above there
17 there's a detailed fast functional post analysis project
18 should be initiated to determine whether application
19 development projects were estimated correctly and priced
20 fairly. Do you understand this to mean in relation to that
21 question that they could not really come to a conclusion on
22 that question because they were pushing into further work
23 that needs to be done in order to be able to answer that
24 question? Is that your understanding on that?
25   MR SHAIK: It's confusing to me, Sir,

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1 because in their strategy document they say a key area of
2 measurement given the high outsource percentage of
3 development, of software development productivity the use
4 of fast function point analysis was used to determine cost
5 effectiveness. From this analysis SARS on average is
6 fractionally lower, the peer medium. So they did it and
7 they said SARS is cheaper. So why would they want to do
8 more. It's their – this is not my document, this is
9 Gartner's document and it's a paragraph on page 12 and like
10 I also quoted before, they said SARS was 4% cheaper in
11 relation to all its peers. Now 4% in the IT world is a lot
12 of money and it's not easy that you get that 4% efficiency
13 and again I'm quoting from their own documents.
14   MR KAHLA: So in light of what you've
15 just quoted you're suggesting that it's confusing why they
16 would've needed further work in relation to the value
17 analysis which –
18   MR SHAIK: Ja.
19   MR KAHLA: - as set up in the box above
20 on page 9.
21   MR SHAIK: Unless this was the diagnostic
22 and then they did it in a strategy because I'm –
23   MS HOBDEN: That is –
24   MR SHAIK: - I'm quoting the -
25   MS HOBDEN: Yes. So, Mr Kahla, you're

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1 correct. What this – my understanding of what this is, is
2 that they cannot tell return on investment and that we
3 should do further benchmarking and analysis in order to
4 determine that. Now that was done as one of the project
5 streams for a cost of about R7.5 million to determine the
6 costs and as Mr Shaik pointed out the overall findings was
7 that SARS had value for money from almost all of its
8 venders.
9   MR KAHLA: Okay. Then the next question
10 if we're looking again at that top box in page 9 –
11   MR SHAIK: Yes.
12   MR KAHLA: That's – ja.
13   MR SHAIK: Ja.
14   MR KAHLA: In the penultimate bullet
15 there's a point made that around SARS should not be IT
16 service provider for other government departments as is the
17 case for DHA. Is SARS providing services as a business to
18 other –
19   MR SHAIK: Yes.
20   MR KAHLA: - government departments?
21   MR SHAIK: Yes, to DHA.
22   MR KAHLA: Just to DHA?
23   MR SHAIK: Ja.
24   MR KAHLA: But is that – this could help
25 us explain the arrangement in relation to SARS and DHA.

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1   MR SHAIK: I was not intimately involved

2 in that project but I think again Mr Rabie can give a lot

3 of details. But SARS provides people help to DHA. We also

4 provide infrastructure so DHA staff that's housed at SARS,

5 etcetera and there is some kind of a charge out fee for

6 that, that work. So yes, SARS is providing services for

7 DHA as described here.

8   MR KAHLA: Okay.

9   MS MASILO: Mr Shaik, you spoke about, I

10 mean you said there's no unified strategic view at SARS and

11 the fragmentation also within IT. Have you raised these

12 issues with your chief officers and the impact thereof on

13 SARS as an organisation?

14   MR SHAIK: Yes.

15   MS MASILO: And what is being done about

16 it?

17   MR SHAIK: I'm not sure. I haven't seen

18 too much movement yet. I don't know how else to elaborate.

19 So I've spoken many times about the IT strategy and the

20 fact that I don't believe in it and what I believe the

21 issues are. I've spoken to other people at SARS about the

22 structures, etcetera and like I said I'm actually glad that

23 debt is moving back to BAIT now. I believe the RBC is

24 being reformed which is I think great news. So I think

25 some things are happening but I'm not sure what else is

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1 happening. So we'll have to wait and see.

2   MS MASILO: But how does this affect the

3 SARS, I mean, sorry, the effectiveness of SARS delivering

4 on its mandate?

5   MR SHAIK: So right now most of the

6 projects we do are based on legal changes. So we deliver

7 on our mandate from a legal perspective. There's not much

8 being delivered. I think there's a lot of thinking about

9 it, delivered in terms of innovation and how we can improve

10 things etcetera. But because the strategy was set up to

11 sell technologies, I mean one of the biggest sales is SAP

12 and we've been trying to implement one project in SAP for

13 almost two years now unsuccessfully for various reasons.

14 We don't have the budget, we don't have the resources,

15 etcetera. So I think it is detrimental to SARS. We need

16 to find another recipe quickly. As soon as possible. I

17 don't know what the recipe is but I'm sure if we get into a

18 pre-think tank of SARS experts and technology experts we

19 can come out with another road map at a lot less cheaper

20 price.

21   COMMISSIONER: Did you ever have any

22 explanation at any time as to why the process was stopped?

23   MR SHAIK: No.

24   COMMISSIONER: I mean I could understand

25 the process continuing while even then you can diagnose it

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1 as you're continuing but why stop the programme?

2   MR SHAIK: I don't know, we –

3   COMMISSIONER: The -

4   MR SHAIK: - weren't given any or I was

5 not given any reason. I know there was corridor talk and

6 some informal talk about we're going to investigate the IT

7 programme and there may have been issues of governance on

8 bringing on people like BB&D and Shandon etcetera, but we

9 never got an official reason, this is the reason why we're

10 stopping the modernisation and as I said, well I didn't say

11 this but I'm sure Sue Burger will give detailed evidence on

12 that. It took us almost eight months to recover from that,

13 just to bring us back to delivering the keeping the lights

14 on from a legal basis, etcetera. But I certainly was not

15 given any reasons why we needed to stop and like I said I

16 didn't see any of the diagnostic reports. So I'm not sure

17 what types of worms were in which cans if I can put it that

18 way.

19   COMMISSIONER: Thank you very much, Mr

20 Shaik.

21   MR SHAIK: Thank you, Sir.

22   COMMISSIONER: We appreciate it very

23 much.

24   MR SHAIK: I hope I was helpful. Thank

25 you.

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1   MS STEINBERG: Judge, we suggest a break

2 until 11 o'clock.

3   COMMISSIONER: Thank you. Yes.

4   [INQUIRY ADJOURNS   INQUIRY RESUMES]

5 [11:11]   MS HOBDEN: We call Mr Andre Rabie.

6   COMMISSIONER: Morning, Mr Rabie.

7   MR RABIE: Good morning.

8   MS HOBDEN: Judge, Mr Rabie is here

9 pursuant to a subpoena that the commission issued.

10   COMMISSIONER: Sorry to have to subpoena

11 you, Mr Rabie, but I gather you've got lots of information

12 that you could share with us and we would like you to do

13 so.

14   MR RABIE: Thank you, Judge.

15   COMMISSIONER: Do you affirm that the

16 evidence you give will be the truth, the whole truth and

17 nothing but the truth? If so will you say I do?

18   ANDRE RABIE: I do.

19   EVIDENCE OF MR RABIE

20   COMMISSIONER: Thank you.

21   MS HOBDEN: Thank you, Mr Rabie. Could

22 you start by telling us your current position in SARS and

23 when you joined SARS and in what capacity?

24   MR RABIE: So currently I'm acting as a

25 group executive for strategy and architecture. I joined

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1 SARS in May 2011 with 26 years of enterprise class IT
2 experience and at the time I was arrogant of my
3 achievements and I had a solid track record. When I joined
4 the SARS team I soon realised that we had a special group
5 of individuals here that truly formed high performance
6 teams and I actually needed to step up if I wanted to, you
7 know, to be part of that delivery. My role at the time is
8 that of enterprise architecture. As I said I was the exec
9 for that and I still am and that is basically, that
10 function is basically to guide business and IT decision
11 making around technology choices.
12   MS HOBDEN: Can you explain why IT is so
13 important to an organisation like SARS and why it may be
14 different to other organisations?
15   MR RABIE: So the use of technology in
16 SARS has evolved to a level where we fully enable the
17 business. This is very different to organisations where IT
18 only plays a support role and at this point in time or even
19 up until 2014 the IT enablement empowered SARS to obviously
20 achieve what they achieved and I think we'll get into that
21 a little bit later. But you can technically not walk into
22 a branch office and if IT is down you can barely not do
23 anything and that's to the level of digitisation that we
24 have gone. And this includes things like for instance
25 contacting the contact centre, etcetera where all the data

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1 is made available to the person serving you, obviously
2 based on technology.
3   MS HOBDEN: So moving to 2007 what was
4 the purpose of the modernisation programme?
5   MR RABIE: I joined obviously in 2011 so
6 I can just speak from that point forward but we understood
7 that we obviously needed to take SARS to the next level and
8 it witness statement basically to modernise processes and
9 procedures that was not aligned to the modern world but
10 also to ensure that as Mr Shaik previously said it was very
11 well understood that if you make it as easy as possible for
12 people to comply they probably would. And that was
13 typically the objective was to make things as easy and as
14 technology integrated as possible.
15   MS HOBDEN: And how did this strategy
16 inform the kinds of projects that were taken up by the
17 modernisation programme?
18   MR RABIE: The majority of the projects
19 were obviously linked to our mandate which is revenue
20 collection and these were linked to efficiency gains as
21 well as the fact that we note many of them were (inaudible)
22 facing. So at the time there was a very integrated
23 approach and this is one of the things that surprised me as
24 well when I joined the organisation, the level of
25 integrated thinking across the business units and

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1 modernisation per se we had - decisions were made based on
2 understanding the entire ecosystem which basically meant
3 that you got to a much better solution in terms of that
4 compared to, you know, just doing things in a silo fashion.
5   MS HOBDEN: And the strategy of the
6 modernisation programme at that time, how was it different
7 to a strategy you would find in an IT division in for
8 example a bank?
9   MR RABIE: Well, firstly as I said it was
10 completely integrated into, or there was integrated
11 thinking applied which means that IT didn't say, you know,
12 this is what we have, can you please find - or there's a
13 new technology, let's see what we can fit into the
14 technology. It was more there's a business problem and
15 let's see how we can fix the business problem.
16   MS HOBDEN: Can you explain the pace of
17 progress of some of the successes of the modernisation
18 programme?
19   MR RABIE: Well, I think that there's an
20 entire slide on volumetrics information available but at
21 the time two, Intikhab when Intikhab also spoke we up until
22 at the 2014 timeframe we already had a digitised
23 organisation and tax returns were electronic. Even the
24 payments were up to 93% all electronic. We had risk
25 capability which was - and it yielded already 51 billion at

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1 that point in time. So there was a lot of innovation and
2 actual volumetric supporting at the time, what we achieved
3 from 2006/7 to 2014.
4   MS HOBDEN: And during that time what
5 were the governance structures that were in place?
6   MR RABIE: So we had a MANCO that was
7 attendant with pretty much without exception by everybody
8 including the then modernisation lead, Mr Hore, and this
9 MANCO structure from a governance perspective considered
10 things like for instance obviously we just did weekend
11 releases. Every weekend we pretty much did releases. So
12 we would look at, you know, the successes of the weekend
13 and discuss that. But then more importantly the technology
14 baselines to support the modernisation programme was very
15 much considered on these MANCO levels and these are things
16 like for instance infrastructure enhancements. If we - one
17 of the projects that I was personally involved in where for
18 instance it was very, it was very cumbersome to take
19 backups before we could do modernisation projects.
20   And typically you need to stabilise or at least
21 take a backup of the environment as you have it before you
22 apply changes etcetera for the weekend. Now, at the time
23 if I recall correctly that was a process that took about
24 eight hours and technology wasn't reduced and obviously
25 hugely debated which would do this in seconds based on the

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1 new way of doing it. And that was, that's typically the

2 type of discussions that we would have there and clearly

3 the business value of this was huge because it implied that

4 we could effectively start with the modernisation project

5 eight hours earlier which then created a lot of other

6 opportunity. We could certainly do more. And apart from

7 that we could also - if anything goes wrong there was more

8 time to back out of these changes.

9   MS HOBDEN: So if I can refer you to a

10 document I gave you which was an example of a MANCO minute

11 from 2013 we took some, we took a random sample of the

12 minutes - do you have those?

13   MR RABIE: I've got it.

14   MS HOBDEN: Could you just tell us who

15 the attendees are and where they would fit in in the

16 modernisation and technology area?

17   MR RABIE: Okay, so Mr Barry Hore was

18 typically the chairman and Mr Hore had a dual

19 responsibility. So he was looking after modernisation but

20 he was also overseeing the business from a chief operating

21 officer perspective which once again is one of the things

22 where I think a lot of the integration and integrated

23 thinking happened because he had this dual responsibility.

24 It was not all about information technology or

25 modernisation. It was also about what needed to be

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1 achieved on the business side.

2   Then we had Mr Tom Tsigu which was our chief

3 information officer and he looked after the technology side

4 from an infrastructure and services perspective. We had Mr

5 Peko Masebane who was an IT professional but his primary

6 function was around human resources because it's very, very

7 important if you run a digitised organisation to understand

8 the nuances of a digital organisation. As an example it -

9 we all know that the - there's a skill shortage in

10 information technology worldwide, not only in the South

11 African context, which we then in addition to that consider

12 that we are running technology platforms like SAPs, IBMs,

13 integration service buses.

14   These are technologies that is, there's, it's -

15 at the time it was progressive and apart from that there's

16 less people even in those environments. And you needed to

17 source these people out of the open market. So it was

18 important to understand almost the going in position in

19 terms of how to on board people like this. And what I mean

20 with that, it is not really useful to say everybody is

21 equal and you approach this from a blunt instrument

22 perspective saying that things like for instance you have

23 to have a this degree, you have to have, you know, adhere

24 to X type of sort of controls to on board people because if

25 there was only a small bunch of these people around you

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1 obviously needed to target your approach towards those one.

2   We were an enterprise class outfit at the time

3 already which meant that our competition in terms of good

4 skills were typically in the banks and the large insurers

5 and in government. So Mr Peko did that part for us. Then

6 we had Sara Blignaut which was our integration specialist

7 and due to the integration requirements from all the

8 systems that we basically had in SARS it was required that

9 she had that seat there because she was controlling the

10 part that is almost the arteries that control the entire

11 body between the different subsystems and systems.

12   Then we had Andre Scheepers. Andre Scheepers was

13 responsible for the technology, the infrastructure

14 technology across the entire patch of SARS. This included

15 the branch officers and obviously the network, etcetera.

16 Then we had Intikhab Shaik. Mr Shaik was from the business

17 systems perspective so he had a - as he said before he was

18 partly technologist and partly business and that was

19 basically his function and he was obviously also

20 responsible for many of the implementations around the

21 modernisation part as the development people and the

22 development partners, etcetera reported into his area.

23   Then I was there my function was mostly

24 enterprise architecture. As I said my role is to guide

25 technology decision making so, you know, what is fit for

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1 purpose and what's fit for use for a specific problem.

2 Then you had Jerome Frey which was in control of the

3 strategy at the time and John Cruikshank, he was our

4 finances, in charge of finances for the MMT side or for the

5 technology side and finances, procurement basically

6 reported into the finances capability again on a, you know,

7 in a specific unit. And we had Rudi Spielmann which was

8 also from finances.

9   MS HOBDEN: One person you haven't

10 mentioned that's on the documents is Marius Papenfus if

11 you'd just comment on his involvement.

12   MR RABIE: So Marius Papenfus was in

13 control of the modernisation programme management office as

14 well as sourcing enablement, enterprise architecture. I

15 also reported into Marius Papenfus. And if I can just

16 mention at the time that was very odd that I report as an

17 enterprise architect into the PMO but I soon realised that

18 because of the agility and the speed that we were doing

19 things at and obviously the level of technology capability

20 that SARS had having a dual responsibility and

21 accountability to the project office from an enterprise

22 architecture perspective has a lot of synergies. It just

23 made sense. So Marius basically looked after the entire

24 PMO and as I said sourcing and some of the projects around

25 customs and modernisation.

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1   MS HOBDEN: So these meetings can you
2   explain how frequently they occurred, how long they took,
3   what was the process?
4   MR RABIE: So they happened every Monday.
5   There was a, it was basically in our diaries and we
6   scheduled a year ahead. It was compulsory to be there and
7   sometimes if there was for instance a holiday on a Monday
8   we would even have this on a different day. So it was a
9   very important meeting in terms of the governance structure
10   inside of SARS. And it was attended as I said by these
11   individuals and led by Mr Hore which was looking after
12   modernisation at the time.
13   MS HOBDEN: And I see in the minutes
14   there's reference to pre-read documents. Can you tell us
15   about those?
16   MR RABIE: Ja, so typically in these
17   meetings we discussed many things and it was required of
18   everybody to read these documents upfront from a
19   architecture perspective if I can talk again about my
20   world. So we would look at technology refreshers, new
21   technologies that can fix certain business problems,
22   etcetera and it was required that the MANCO members read
23   this upfront and even have engagement upfront.
24   So if there was something because typically, you
25   know, technologists speak a certain type of language. And

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1   there may be people in either HR or procurement or finances
2   that didn't really understand that. So it was required
3   that, you know, everybody understood what the content was
4   on the discussion and there we had consensus in terms of
5   where we would move with this. And typically some of the
6   decision making was not done in one session. There was
7   maybe some homework given to say, you know, go and find out
8   this or this is not clear for everybody and typically
9   discussions around finances.
10   So I would for instance bring a submission linked
11   to a new innovation or a new capability that we needed to
12   look at and I would also bring the financial perspective on
13   that but not being a finance person that would be
14   questioned and I needed to - for instance, you know, the
15   net present value that I may use would be different to what
16   the going rate for that specific day was. And that level
17   of interaction and detail was required so I would then go
18   back and, you know, have the discussions with the finance
19   guys so that on the next MANCO we had all of this crisp and
20   clear and it was fully understood, what needed to be done.
21   MS HOBDEN: And after a decision was
22   taken at MANCO level what happened next?
23   MR RABIE: So on a MANCO level and I'm
24   just referring to specifically things like technology
25   refreshers, I'm not necessarily referring to modernisation,

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1   in terms of the project side there was an entire day spent
2   on that which was the Thursday Megawatt meetings but let's
3   just focus on technology innovation from a infrastructure
4   perspective as an example.
5   So then we would typically as I said, you know,
6   the majority of the engagements would've happened. We
7   would've understood where we needed to go to. But then the
8   support functions and these are HR, procurement and
9   finances would then go through their specified and
10   specialist processes to basically get us to, you know, to
11   the next, to other procure and allocated finances, etcetera
12   to the projects.
13   MS HOBDEN: And can you tell us about the
14   Megawatt Park meetings for modernisation?
15   MR RABIE: Ja, so the Megawatt Park
16   meetings I can maybe just refer to the slides here. So
17   this is the projects that we delivered and the verticals
18   there basically show months and that's the amount of
19   projects that was delivered in one specific month. This
20   didn't include things like infrastructure patches, etcetera
21   where, you know, we did security updating and things like
22   that. There was actually thousands of them that occurred
23   in here.
24   But if I can just go to the last one so in this
25   specific year which was the 13/14 financial year we

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1   delivered 365 projects which is one a day if you think
2   about that so you can just imagine the level of agility
3   that needed to be behind this. So what we had in the
4   Megawatt Park meeting is it was typically a whole day
5   event. It was also compulsory and it was attended by lots
6   of people and I would say at a minimum 50/60 plus people.
7   And these people were also not just randomly
8   picked. It was people that needed to be there based on
9   their skill and capability. It included our vendor
10   community as they were integrally part of obviously
11   delivering our projects. This was all backed by reports
12   which we all needed to submit so each one of the programmes
13   on that report and even the forward thinking projects would
14   have actual reports talking to this.
15   Because maybe on the day we talked about the
16   things that you were doing the specific weekend but you had
17   to have oversight about the things that will happen the
18   next weekend and the next month and even as far out as a
19   year. So all of that was reported on and it was discussed
20   in detail and once again it was expected of all the MANCO
21   members, and there was many of these reports, it was
22   expected of all MANCO, ag, all Megawatt Park members to
23   basically read that and to fully understand that.
24   MS HOBDEN: If I can ask you to just turn
25   to an example of the minutes of those meetings it's for the

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1 2014 meeting in July.
2   MR RABIE: Yes.
3   MS HOBDEN: Just so we can look in more
4 detail at what you've just said we see there's a list of
5 attendees which is 56 people.
6   MR RABIE: Correct.
7   MS HOBDEN: And having a look at that
8 list can you - I don't know if we need you to go through
9 every single one but can you explain, pull out some of the
10 names there of people from different areas in modernisation
11 and within SARS?
12   MR RABIE: Yes, so if I can look at the,
13 just starting at the top we had people like Andre
14 Badenhorst, Alison Thompson which were a part of the
15 development side inside of SARS. Then we had Brenda Hore
16 which was heading up the EB environment and that was
17 basically an (inaudible) where business - I suppose this
18 engineering that we were talking about earlier where you
19 basically tried to - it's not useful to take a androlic
20 type of process and computerise it because all you're going
21 to get is you're going to get, just get the bad answer very
22 quickly. So we needed to apply the thought leadership and
23 the thinking in terms of getting these processes
24 streamlined and that it would add the value that it
25 actually needed to do.

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1 [11:31]   So this was typically a process engineering
2 capability which was led by her. Then we had Carmen
3 Calista which was a IT finance specialist. There's Fizile
4 Dali, he was part of our infrastructure on the IT side and
5 he typically did some of the change control, etcetera in
6 his specialised area. We had George Khambule which was a
7 SAP expert. Harry Wilson at the time was a, was coming
8 from a business side and he had, you know thorough
9 understanding of the tax business. We have Jacques Meyer
10 which at that point in time was responsible for some of the
11 strategy side of things, as well as the definitions of
12 things that we needed to do on the risk engines both from
13 an imperative and statistical perspective. We had Jerome
14 Frey which was the head of strategy. Sjoe and basically it
15 combined all the capability inside of SARS, but also our
16 development partners externally because some of the names
17 obviously of our development partners and we had at the
18 time had basically four. We still basically have as well.
19 So we had Accenture which was responsible for a certain
20 delivery part, we had Shandon which was our E-filing lead
21 development partner, we had BBD which was responsible for
22 the backend and operation around that and then we had
23 Ionise which was responsible for Easy File. So all of them
24 were there and they were presented on the highest level.
25   MS HOBDEN: And in these minutes we see a

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1 point 1, the week's releases.
2   MR RABIE: Yes.
3   MS HOBDEN: Can you just explain, you
4 have mentioned it but can you explain what that means in
5 practical terms?
6   MR RABIE: Ja, so, so obviously if you
7 have this level of delivery that needs to happen on a
8 weekend you need to understand the nuances and how these
9 things fit together. It would for instance not be useful
10 to do an SAP upgrade on the same weekend that you are doing
11 a database upgrade on a technology that is shared because
12 typically if something would go wrong you need the same
13 resources to fix those things and then you will have this
14 issue of where is the problem or and even from a resource
15 perspective you know people would get tired and so forth.
16 So it was important that we always on these Megawatt Park
17 meetings discussed what needed to be done and what was the
18 risk associated with any of these deliveries. We were
19 very, very agile and we did many of them as you can see.
20 But we obviously considered once again towards the
21 integrated thinking approach what was important, what was
22 more important than other things and then also what would
23 this impact if something either goes wrong in the delivery
24 and typically on that specific weekend that you are talking
25 about there we had 12 technology things that happened and

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1 they were both either from infrastructure perspective or
2 from a modernisation project.
3   MS HOBDEN: Just to point out that the 12
4 items for release for that week, we then have a number of
5 other discussions about various other IT, five major topics
6 and then many, many points under other.
7   MR RABIE: If I can just maybe mention
8 the ones that is listed there as rescheduled.
9   MS HOBDEN: Yes.
10   MR RABIE: Was typically after vigorous
11 debate and then we decided based on what I was just
12 explaining, you know the thinking of what the impact would
13 be, because one needs to understand that obviously from the
14 different perspectives or the people that was involved
15 their things were very important for them. We had a lot of
16 passionate people and the thinking at the time was you know
17 let's look at all these capabilities and see which ones we
18 could do or not. So the ones that's listed as rescheduled
19 either goes onto the next weekend or weekends on, or and
20 scheduled and then we would get to them at a later point.
21   MS MASILO: Mr Rabie, if you look at the
22 list of the people or of the attendees, what was the
23 percentage of officials or senior personnel from business
24 who attended those meetings?
25   MR RABIE: I would say it was probably

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1 around maybe 30% and when I say officials from business, as
2 I said business systems and the EBE capability did a lot of
3 work for the business facing side of things. So I include
4 them in that specific names.
5   MR KAHLA: But with respect to these
6 business related people that you say within the 30% there
7 would be people who are not necessary IT related but who
8 are bringing in business perspective or are those the IT
9 related persons in the business?
10   MR RABIE: No it was not only IT related
11 people, it was business people as well. Many of our
12 people, like for instance in the EBE side and business
13 solutions people were not necessarily technical IT people.
14 They understood, obviously had a sense of what IT was about
15 but they were not necessarily either trained or a
16 background in IT.
17   MS MASILO: So these are the people who
18 would know what the business needs are from the IT
19 perspective?
20   MR RABIE: That's correct, ja.
21   MS MASILO: Okay.
22   MS HOBDEN: Did the modernisation
23 technology division through these meetings at any point
24 report to Exco of SARS?
25   MR RABIE: Well the modernisation, this

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1 specific meeting Megawatt Park, well obviously the, I don't
2 think there was, I'm not sure if there was a direct you
3 know report back to Exco but what definitely happened is we
4 had an OPSCO session where all of these things were once
5 again discussed and anything that happened from an OPSCO
6 perspective that exceeded certain amounts of money needed
7 to be ratified by Exco as well. So I guess the answer is
8 yes.
9   MS HOBDEN: But even at a high level what
10 reporting went to Exco so that the top level of SARS knew
11 what was happening under modernisation and IT?
12   MR RABIE: So what we would do is we
13 typically in the beginning of the year and I'm talking
14 typically financial years, we would do a detailed
15 submission and I recall that the one for the 2014 timeframe
16 was around 50 pages and this would typically state what we
17 are planning on doing for the year. It would also tell you
18 by who and by, and what the amount of money was allocated
19 or at least you know the projections on that. So it would
20 tell you what would be done, by who it would be done and
21 when I say by who it would be done, it typically included
22 our development partners. If it was infrastructure thinks,
23 IBM, Microsoft, you know all the support, ag all the
24 strategic partners that we had at the time. So that memo
25 would then or that would then go to Exco. It would

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1 obviously be deliberated there and then it was signed off
2 and it was signed off by chief legal policy, chief
3 operating officer, the financial officer, the head of or
4 the COO which was Barry and ultimately the Commissioner.
5 And then what we would do is we would obviously go about
6 delivering, you know the projects through the year and at
7 the end of the term we would again do a submission which
8 basically showed what was done, what was achieved and then
9 the next, next level or the next line of planning we would
10 again start with again with a submission that states that,
11 it's also important to note that many of the projects
12 because of their, thank you, many of the modernisation
13 initiatives because of their complexity turned out to be
14 multiyear projects and they were then obviously also you
15 know explained in this specific submission to say where we
16 were and how they would go into the future.
17   PROF KATZ: Sorry, to what extent were
18 external consultants involved in those processes?
19   MR RABIE: We, the decision making
20 typically happened inside of SARS. So we used external
21 consultants and if you refer to our development partners
22 these were, they were responsible for the development. So
23 after the, so after the submission were made and the
24 decision was made on what we should do we then typically
25 develop business requirements specifications which we would

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1 then provide to them and we created the functional
2 specifications that would explain how the functioning of
3 this would work and then it would be productionised inside
4 of the organisation.
5   MS HOBDEN: And in your experience what
6 was done and how did you balance the need for agility with
7 checks and balances for governance?
8   MR RABIE: Well I think that we actually
9 did a sterling job because if you just listen to what I
10 just explained in terms of what was done from a reporting
11 perspective, from reports that supported that as well as
12 the MANCO, OPSCO and Megawatt Park sessions, all backed by
13 minutes and documents as well as submissions to Exco I
14 think we had enough governance in place at the time and
15 that it was good enough.
16   MS HOBDEN: Where was the modernisation
17 programme in December 2014?
18   MR RABIE: Well we, at that point in time
19 we already created a platform to build on and the power of
20 platforms can be associated with super brands like Apple
21 and Amazon and Microsoft. Where typically, there's a
22 platform that's developed on which you create your
23 ecosystem. So we already had that in the 2014 timeframe
24 and the trajectory was basically to continue building on
25 that and to continuously improve.

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1   MS HOBDEN: And was that the vision for

2   the future of the modernisation programme at SARS?

3   MR RABIE: Well we had a, we obviously

4   knew from a strategy perspective and everybody did know

5   because of the amount of interaction that was, and as I

6   said you know the people that were involved. Everybody

7   pretty much knew where we were going to. Projects were

8   defined and they were already defined way in advance. As I

9   said many of the things runs over multiple years. So we

10   understood what needed to be done next and when I say

11   needed to be done, even in the next year or the year from,

12   of that because typically if you build platforms you need

13   to make sure that the foundations are right to build

14   whatever you want to do it, it's not useful to build or to

15   build a foundation with the plan to do a single storey

16   building and you end up having three or four, people is

17   going to get killed. So we understood that and the

18   platforms needed to, you know to be built first to place

19   these, the additional building blocks on.

20   MS HOBDEN: And I'd like to read from one

21   of the memorandums prepared by Mr Barry Hore upon his

22   departure which is called the modernisation journey 2007 to

23   2013 and in that document it describes beyond the

24   modernisation programme and I'd like to read this and just

25   have your comment and whether this was what you also

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1   understood. It says "the main thrust of the modernisation

2   programme is due to be completed during 2015. However SARS

3   must ensure that the technology infrastructure implemented

4   as part of the programme and the many automated systems and

5   processes it supports do not become obsolete. In order to

6   maximise returns on the extensive investment in technology

7   and maintain high levels of performance SARS will need to

8   continue upgrading and refining its operations. Advances

9   in technology that could help SARS better meet its mandate

10   will need to be investigated and where suitable integrated

11   into the organisations operations. The modernisation

12   programme is likely to be succeeded by a constant but

13   gradual evolution of SARS technology systems and processes

14   in order to keep pace with local needs and international

15   trends. SARS will however always measure future investment

16   in technology against the benefits they will provide the

17   organisation as it strives to better meet its mandate to

18   collect tax and customs revenue, ensure compliance with tax

19   and customs legislation, facilitate trade and secure South

20   Africa's borders".

21   MR RABIE: Ja, so my comment on that

22   would be that we all understood that and a lot of that is,

23   is implied as technologists. We know that technology will

24   get old. There is more, things get more efficient and you

25   need to obviously continuously improve and continuously

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1   build on what you have to service what the requirement is

2   out there.

3   MS HOBDEN: So, Mr Rabie, can you tell us

4   what happened in December 2014, we have heard evidence from

5   Mr Shaik on this but we would appreciate your recollection?

6   MR RABIE: So the modernisation programme

7   was suddenly stopped and the reasons cited was that there

8   was a requirement to relook the structure or to review the

9   structure and to review the IT landscape. We got word of

10   this via corporate communication. Ja and then we basically

11   stopped this modernisation.

12   MS HOBDEN: What was the impacts of this

13   on the staff morale, of the people you worked with?

14   MR RABIE: Well I think firstly there was

15   pretty much no change control. So this was not something

16   that was expected and if you look at the volumetrics in the

17   organisation as it were, as I said it was all high

18   performance things, the people knew what they needed to do

19   and we were on a trajectory to make things even better and

20   you know more efficient. So it was a shock and it was not

21   great for the morale of the, not only I think information

22   technology even then, you know the support functions around

23   that.

24   MS HOBDEN: We know Gartner arrived at

25   SARS shortly thereafter. What were you told about

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1   Gartner's intervention in SARS?

2   MR RABIE: Well I think firstly the term

3   of reference was a secret because typically one would ask

4   what is the terms of reference. Considering as I said you

5   know what the volume metrics were indicating and so I, so

6   that's the first thing and then you know it was almost a

7   question of it was well known and it was acknowledged by

8   progressive institutions in the world that SARS already

9   doing very, very well. These include places like the IMF,

10   through their diagnostic which we scored only As and I

11   think the lowest score was a C which I have available in a,

12   maybe this, if I can just go through that slide. So that

13   is the tax administration diagnostic assessment and this

14   seeks to basically establish the efficiency and how revenue

15   collection agencies performing against many, many matrixes,

16   there's 60 specific points of measurement around 27

17   dimensions and 9 objectives and you can clearly see from

18   that spider diagram there where we, the out layers is

19   obviously A, so that's the highest possible score that you

20   can get and then we have up until D which is the lowest and

21   SARS performed, the majority of the functions were in the A

22   and B level. So at the time there was a, there was and as

23   I said there was also, just this, this is just in 2014

24   there was also a reference or the IRS did an independent

25   assessment in South Africa linked to the FATCA Initiative

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1 where they also looked at our security and infrastructure
2 capabilities. This is always, all IT related and they
3 cited the culture of care and this was backed by a US
4 Treasury letter basically stated same, stating same. So
5 there was a lot of information available to show that you
6 know we were doing, we were performing above the average
7 and it was interesting that you know why is this now
8 relooked at and specifically considering as I said, I came
9 from the outside and SARS was a fully enabled organisation
10 and we actually used technology better then, you know and
11 my background is enterprise class environment so it's big
12 spenders, big, big organisations where we were, you know it
13 just didn't make a lot of sense.
14   MS HOBDEN: Did you think high level
15 assessments of the SARS technology and modernisation
16 programme was necessary at that stage?
17   MR RABIE: I don't believe it was.
18   MS HOBDEN: Were you consulted by Gartner
19 during phase 1 or any of the phases that -
20   MR RABIE: That's correct. During phase
21 1 we were consulted in the form mostly of assessments
22 request, questionnaires. Not necessarily detailed and what
23 was interesting as you know there was a, there was an
24 assessment that came out but we were never consulted in
25 this and typically you would expect that based on a, the

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1 volumetric information and I must put on the record as well
2 that this complete assessment, the entire assessment I
3 only, have seen earlier this year. So one would expect if
4 the volumetric information and if I can just go through
5 maybe that. That's the volumetric information that was
6 part of the Gartner assessment on page 15 and the one on
7 customs was page 16. One would expect that if, if this was
8 presented that there would have been very difficult
9 questions asked around you know what Gartner was saying as
10 problematic areas. And apart from that as a minimum at
11 least engage the subject matter experts from the
12 information technology side to, you know to just talk to
13 this, because typically audits work on the basis of that,
14 and not that I'm saying it's audit but it was an
15 assessment, that you would engage the subject matter
16 experts to figure if this is factually correct or not and
17 it's not about saying that you know there's a, we don't
18 agree with it. It's just that if, is this even factually
19 correct and you need to have the subject matter experts to
20 typically have that discussion. So I'm not aware that any
21 of my colleagues in the modernisation or in the technology
22 side of that matter was ever consulted in terms of the
23 complete report.
24   MS HOBDEN: Sorry can I just move one
25 step back. The more narrow question I'm asking is while

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1 Gartner was conducting that assessment and reviewing SARS
2 IT were you consulted during that piece of work?
3   MR RABIE: In phase 1. No, so there was,
4 there was, as I said this questionnaires that was
5 distributed and I did complete it and there was I think one
6 or two engagements but it was very specific to my area. It
7 was not an overview of the modernisation programme or IT in
8 general. It was more specific to my specific area.
9   MS HOBDEN: Did you feel those
10 consultations were meaningful?
11   MR RABIE: Well I, as I said you know we
12 didn't know what the terms of reference were. So we didn't
13 really have an opinion. We didn't know what was going to
14 happen or even what really the intent was.
15   MS HOBDEN: So if we move then to the
16 assessment that Gartner produced, you have testified that
17 you didn't see that assessment.
18 [11:51] Were your views solicited about the accuracy of
19 the information on the assessment or the proposed
20 recommendations either by Gartner or by any leadership at
21 SARS?
22   MR RABIE: No, as I said before we only –
23 nobody according to me were consulted in terms of what the
24 assessment contained, if it was factually correct and we
25 only saw it much later which was pretty much early this

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1 year. We were – we had an issue to, well not an issue but
2 we found it difficult and I'm talking from my perspective
3 as an enterprise architect to get all the information that
4 Gartner worked on to become available and I asked a couple
5 of times that this basically be provided. Because one
6 would expect that it's mostly IT related. So clearly your
7 strategy architecture division should have a view of all
8 the content of that. And because there could be valuable
9 things in there that we could use but I mean if you were
10 not aware of it then that was a problem. So we only gained
11 access to that repository also earlier this year and this
12 was after the changes in the leadership.
13   MS HOBDEN: And by that you're referring
14 to the phase 2 documents as well as the phase 1 document?
15   MR RABIE: Yes.
16   MS HOBDEN: In respect of the phase 1
17 documents, Gartner's response corroborates what Mr Rabie
18 has said. They say after phase 1 was completed the IT
19 assessment report was provided to key SARS executives and
20 these included Mr Moyane, Dan Zulu and Jonas Makwakwa, P
21 Koekemoer and T Basson. Are any of those people who were
22 in the modernisation or technology area?
23   MR RABIE: No, they were not and I also
24 don't think that there was necessarily digital leadership
25 instilled there because it was not their area of expertise.

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1   MS HOBDEN: Have you now seen the IT
2 assessment that Gartner produced in April 2015?
3   MR RABIE: I have.
4   MS HOBDEN: What are your views, what are
5 you high level views on it and then we can look at some
6 more specific points.
7   MR RABIE: Well I think that there was a
8 lot of the information in there, especially if you consider
9 the amount of the lows and mediums. There was nothing
10 higher than medium in that entire assessment. It's
11 interesting that you could get to that assessment answer
12 when you at the same time have this information available
13 in your own pack which shows a completely different
14 picture. In my view I think that there was a lot of the
15 recommendations or the results that came out of the
16 assessment, one for instance being the fact that the cost
17 of a development in the environment was excessive was later
18 proved by Gartner using a scientific method to be
19 inaccurate and in fact we were well within the median and
20 even less costly. This was also later confirmed by an
21 individual report from a, with, where Grant Thornton did a
22 pre-lim report where they use the specific EQ metrics which
23 is a specialist in function point analysis and they came to
24 the same conclusion and I must note as well that this was
25 not on the same set of software. So it was on various

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1 different pieces of software developed by different
2 partners and these assessments covered different areas. So
3 it was not one specific thing that you could say but maybe
4 because it was one, it was skewed, it was actually across
5 many developments and platforms.
6   MS HOBDEN: Just to clarify, you're
7 referring to Gartner's findings on the IT spend.
8   MR RABIE: Yes, I'm referring to that.
9 So that basically was contradicted later by Gartner
10 themselves and then I think that one of the things that
11 probably brought SARS to its knees were the governance
12 findings. Because what happened soon after this governance
13 findings and it was also low in the report, I said I was
14 not privy to that information but this changed the
15 trajectory completely. The Bain and Gartner assessment or
16 the Bain and Gartner engagements completely transformed
17 SARS in the way that we operated. We changed the operating
18 model, we completely changed the way that we looked at the
19 technology side and as I said there was no integrated
20 thinking applied. So what suddenly started to happen is
21 our support functions which was also, which was always
22 previously part of the delivery, started to run
23 autonomously. And they – it was centralised then it was
24 autonomous and there was no consideration for the digitised
25 specific requirements and this led us to going down the

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1 path where we pretty much are now and effectively because
2 of the fact that our support functions are not really
3 helping the digital environment going forward
4 infrastructure are far behind, updates are far behind and
5 it's pointing towards an imminent collapse of the digital
6 infrastructure in SARS.
7   COMMISSIONER: What do you mean by an
8 imminent collapse?
9   MR RABIE: So we are – Judge, we are far,
10 far behind on infrastructure refreshers meaning to keep our
11 environment up to date. So during the modernisation
12 programme what you typically did is let's talk about
13 desktops as an example. SARS has got quite a significant
14 amount of desktops in the environment of about 12 000 to 14
15 000 and we had a refresh cycle that was based around a five
16 year cycle. So every year you would do 20% of these and
17 once you get to the end then you would start on the
18 beginning again. And that was standard practice and it was
19 supported by procurement vehicles that basically was in
20 place to support that as well as getting people and
21 processing involved to ensure that we could deliver on
22 that. So at this point in time our infrastructure both
23 from a desktop perspective, but more importantly in our
24 core which is the technology that makes all of this whole
25 engine work is behind from an infrastructure perspective

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1 and we are battling to get future proofed procurement
2 contracts in place where due consideration is taken for
3 information technology as an example. So it's not very
4 useful to put in a procurement vehicle if you know that
5 your strategic environment is based on certain technologies
6 and let me use an example. So if you know what you are on
7 a windows environment and this is just the strategic
8 platform for SARS and so for many other government, pretty
9 much the entire world. It's almost the de facto standard.
10 If you know this why would you put vehicles in place that
11 is linked to a budget of that specific time? So if there's
12 a budget that says we only have money available to cover
13 2000 work stations as the example, then we put a
14 procurement vehicle in place for that. But just a day
15 after people will ask but can I have more or we need to
16 enhance another area and then there's only vehicles in
17 place for that. Now you go out on the same process and
18 these tenders nowadays end up during modernisation period
19 and this is linked to this governance structures that we
20 had in place. We could on board people and even technology
21 within a month. That was possible. Now there's nothing
22 that can happen in less than six months and six months is,
23 I'm overselling this. It takes 8, 9 into a year to
24 basically do these things and you cannot operate at this
25 agile speed if you don't have those contracts and support

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1 functions in place.

2   MS HOBDEN: And this outcome in your view

3 does it arise from Gartner's finding on governance? Is

4 that your –

5   MR RABIE: Well I think that there was,

6 they obviously set the scene that there was something

7 terribly wrong with governance and then the pendulum

8 completely overshot to the next level. What we have is,

9 and Mr Shaik also pointed to this, we've got all of these

10 committees. So SARS is almost in a way now managed by

11 committee than rather than people. In addition to that you

12 don't – the fact that there's nine signatures on a business

13 case doesn't make it better governed. What it actually

14 does is it takes accountability away because who is now

15 really accountable for that specific delivery. It's better

16 to have two on the document, one that's actually

17 accountable and somebody that just says you know this is

18 what it is. So this is where we are now. We have a, we

19 have business cases that is as Mr Shaik explained is now

20 done from the business perspective and even the IT ones

21 that we do as I said there's like nine signatures on them,

22 who's really accountable and then you get into the support

23 functions which is completely failing us.

24   COMMISSIONER: But are these a

25 consequence of restructuring by Gartner or not?

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1   MR RABIE: Well it definitely has to do

2 with the fact that they said that governance was a change

3 and then the restructuring from the organisational

4 perspective. It's not only them, it's obviously the

5 structure as well.

6   MR KAHLA: But do they set out how

7 governance could've been better enhanced?

8   MR RABIE: Yes, they did and I would say

9 that it was mostly form over substance. It is – it's at

10 the time and this is also part of the assessment report,

11 there's – Gartner indicates that there was no IT strategy.

12 This is completely untrue. We had an IT strategy, it was

13 maybe not signed by millions of people but we had an IT

14 strategy and it was actually well documented. And in fact

15 it was part of the handover pack which I made available to

16 people in the organisation.

17   MS HOBDEN: If I may just refer to that

18 document so we can have it in evidence? The document

19 called ICT Strategy Plan version 1.5 2014/15 to 2015/16, is

20 that the document –

21   MR RABIE: Yes.

22   MS HOBDEN: - you were referring to?

23   MR RABIE: That's correct. So that is

24 the IT strategy document and it basically talks towards the

25 strategy that was supported at the time.

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1   MS HOBDEN: Gartner's –

2   MR KAHLA: Would that – sorry. would

3 that document have gone through the Exco or was just within

4 the governance committees that you have would the Exco of

5 SARS have seen that document?

6   MR RABIE: I cannot comment on that. I

7 don't know where, if it was specifically tabled at Exco, I

8 just know that it existed and we all knew about it.

9   MS HOBDEN: Mr Kahla, as we understand it

10 had not been signed off by Exco and the word draft is on

11 the documents in some places. So it may not have been a

12 finalised document but it was certainly prepared and it was

13 certainly known to many of the people within the area.

14   MR KAHLA: Sorry, was it known by Barry.

15   MS HOBDEN: I assume it was prepared by

16 Barry Hore but I can't, we'll have to ask him –

17   MR RABIE: It was prepared by Jerome Frey

18 which is the head of strategy at the time.

19   MR KAHLA: And was it presented to

20 Gartner? Did Gartner ever have access to that document

21 from what you've seen from their own report?

22   MS HOBDEN: Gartner finds there is no

23 formal signed off IT strategy in SARS. Later it talks

24 about an ITT strategy. I don't know if they are referring

25 to this document. Their findings seemed to be that this

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1 document was not signed off by Exco or at the top level.

2   MR KAHLA: But before that document,

3 because you're talking about 14, 15 so had there been a

4 similar strategy document in place which may have been

5 signed off for earlier periods?

6   MR RABIE: There was a strategy documents

7 in place before that but once again I cannot really comment

8 if they were signed by Exco.

9   MR KAHLA: But –

10   MR RABIE: That was, that document as I

11 said the custodian and it was Jerome Frey. So we need to

12 ask that question from him.

13   MR KAHLA: Whether or not it was signed

14 off do, is it your understanding that everybody was

15 operating within the framework of the strategy?

16   MR RABIE: For sure. The strategy is not

17 useful if it's standalone. So typically you develop IT

18 strategy after there's a business strategy. So the

19 business needs to understand where they are going and then

20 an IT strategy will be developed to support that. Now I

21 think we've had a lot of already information in terms of

22 how we took the modernisation forward and that IT strategy

23 supported that view from a business and an IT perspective.

24   MR KAHLA: So that document whether or

25 not it was part of, it's contents were understood by the

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1   people who needed to deal with what it provided for.
2   MR RABIE: For sure.
3   MS HOBDEN: Mr Rabie, we will come back
4   to some of Gartner's work but there was a period after
5   phase 2 and phase, in about phase 3 where Gartner remained
6   working in SARS. Do you know what Gartner's project was
7   during that time?
8   MR RABIE: I don't know. Can you maybe
9   give me some more –
10   MS HOBDEN: The – sorry, I'm perhaps not
11 explaining it. After phase – after many of the phase 2
12 projects were completed Gartner was still working with SARS
13 and with SARS officials. Did you have any engagement with
14 Gartner during that time and do you know what their role
15 was?
16   MR RABIE: Well I'm not sure when phase 2
17 actually official ended because as I said previously I
18 think the communication and change control around this was
19 not perfect. We didn't know.
20   COMMISSIONER: Just a minute, if I may.
21 Can you just explain what was phase 1? Is that a
22 diagnostic?
23   MS HOBDEN: Yes, Judge, that is the IT
24 assessment and then from which the ten week projects.
25 Thereafter was phase 2 which was, I stand to be corrected

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1   but about 19 work streams coming off that diagnostic which
2   Gartner then engaged in. Then there was a further phase 3
3   and then also two individual projects as well. But I'm
4   asking just in this second almost phase 3 period whether Mr
5   Rabie had any engagement.
6   MR RABIE: Well I think that maybe if,
7   and I'm not sure where exactly this is in timelines because
8   I don't really have that but there was definitely a time
9   and that was up until Gartner probably departed where if
10 you wanted to bring any business cases or new idea if I can
11 put it that way, you always had to have Gartner's view on
12 that as well which was interesting because we had the
13 subject matter experts that could do that but it did,
14 Gartner was brought in or at least consulted to support
15 what we, what anybody would bring forward as an initiative.
16   MS HOBDEN: Where did that –
17   COMMISSIONER: Sorry, may I interrupt?
18 What were you doing during this time? I mean your
19 modernisation had been stopped, so what were you doing?
20   MR RABIE: Well I was – my division
21 pretty much used this time to document a lot of the
22 infrastructures and the environments to a different level
23 of detail. During the modernisation period we, there's in
24 my world there's frameworks available in terms of how
25 things should be done if it's done to the nth degree if I

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1   can put it that way. Now obviously to deliver on the
2   modernisation strategy and the agile speed that we had to
3   do, I basically had to ensure that we do the most important
4   things that would support that and not necessarily
5   everything. So we used this time to typically document
6   some of the other areas but that was mostly in form over
7   substance and it was not adding any value really to the
8   business.
9   COMMISSIONER: You're really documenting
10 the past you mean?
11   MR RABIE: Yes, ja. I was documenting
12 what we had until that point in time.
13   COMMISSIONER: I mean were you
14 participating at all in the present and the future?
15   MR RABIE: No, there was not really any
16 of that consulting going on. So from an enterprise
17 architecture perspective Gartner did have a couple of
18 recommendations as part of our phase 2 which I must admit
19 were things that we wanted to, we still needed to get to.
20 We understood this. Things like for instance in my area
21 enterprise architecture mandate, this is typically a
22 document that states who you need to engage with, what
23 committees you would have, how it would be governed,
24 etcetera. That doesn't mean that we didn't have it before,
25 it just means that there was no a single source document

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1   that you could distribute and say this is how this
2   environment basically works. So these were mostly known
3   that we needed to still get to this but as I said it was
4   not going to be useful or helping us in terms of collecting
5   more revenue or implementing better systems. It was more
6   for my own substance type capabilities.
7   MS HOBDEN: And perhaps we can move to
8   the enterprise architecture assessment and the phase 2 work
9   that Gartner did in architecture which you were involved in
10 during that time.
11   MR RABIE: Yes. In phase 2, yes.
12   MS HOBDEN: From the assessment documents
13 what was the score that and the feedback from Gartner on
14 enterprise architecture?
15   MR RABIE: So even though we had what I
16 would call an agile enterprise architecture practice, I
17 scored 3.5 out of 5 which was high. It was higher than my
18 peer group government and I at the time said to Gartner
19 would you please give us or give me at least a view of what
20 financial services we – because we were, the entire
21 organisation as I said we were all high performance teams,
22 we sort of aspired together. So our peer group was
23 typically financial services. It was not useful almost for
24 us to compare ourselves against government entities and
25 this was international. It was not locally. So we – so I

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1 scored 3.5 out of 5 which is a very high score compared to
2 many of the other scorings there which basically said that
3 we were well within what is expected in the peer, in the
4 world but there was still recommendations done to, you
5 know, just to get us to even higher than that.
6   MS HOBDEN: Do you recall what those
7 recommendations were?
8   MR RABIE: Ja. There – it was as I said
9 before there was an enterprise architecture mandate that
10 needed to be created. We also needed to put in or at least
11 document our solution review boards and how enterprises
12 architecture review boards would work. Institute those and
13 also have charters and mandates for solution hearing as
14 well. That was all done. Document and pretty much
15 documenting the proceeds in terms of how it should work.
16 Then we also looked at some of the initiatives around the
17 costing of mainframes etcetera, things that Gartner
18 basically requested us to provide them with information on
19 how did we get to certain answers and I think in the phase
20 2 part there was also much more of trying to understand
21 what this was all about. So I would have engagements in
22 the second part.
23 [12:11]   And I must add that the lead, or the Gartner lead
24 that looked after enterprise architecture my specific area
25 was well versed and a specialist in terms of this so it was

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1 easier because it was not somebody that didn't know. He
2 also had international experience on this. So we basically
3 documented all of that and we also looked at some of the
4 things that the organisation needed to move to, like for
5 instance business process management, service orientated
6 architecture, although a lot of these building blocks were
7 originally in the platform but it was the forward thinking
8 things that we were looking at and it was mostly around the
9 initiatives. But I would say probably three quarters of
10 the engagement in my area was mostly around, you know,
11 documenting process, etcetera and that was valuable. I
12 have to say that it was valuable and we still use that
13 today.
14   MS HOBDEN: So do you think SARS received
15 value for money for the work done for Gartner in your area
16 during phase 2?
17   MR RABIE: I don't know because I never
18 saw the numbers that was associated with that. It is - if
19 you ask me was the mandate worth X amount of money then,
20 you know, I would say that it probably is but if I don't
21 know what the number is I cannot really have a, you know, a
22 view on it.
23   MS HOBDEN: So were you not consulted on
24 whether the project was necessary or worth the amount that
25 Gartner was going to charge for it before they undertook

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1 the project?
2   MR RABIE: Not at all.
3   MS MASILO: Counsel, I just have a
4 question. How much did phase 2 cost SARS?
5   MS HOBDEN: In total?
6   MS MASILO: Yes, phase 2.
7   MS HOBDEN: That's a figure we're still
8 trying to get a grips on but we understand it to be about
9 R150 million.
10   MS MASILO: Okay. And phase 2 was
11 implementation.
12   MS HOBDEN: I wouldn't call it
13 implementation. Phase 2 was just a number of project
14 streams to assist in areas that Gartner had identified as
15 weak spots or challenges from its assessment.
16   MS MASILO: Okay. Mr Rabie, you have
17 seen the assessment by Gartner. If you look at that
18 assessment and given the expertise that you had, you know,
19 the IT and the modernisation teams, would what they
20 recommended in their assessment not be something that you
21 could have done, you know, in house without SARS having to
22 pay whatever the amount that they paid for it?
23   MR RABIE: I would definitely say yes and
24 just a little bit of more context, so Gartner is a
25 recognised IT consultancy worldwide. It is a de facto

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1 standard. And at SARS we already had at the time access to
2 advisory capabilities through Gartner. It's a completely
3 different contract, etcetera and we had that before. And
4 this gives you access to the content.
5   Mr Shaik previously talked about the magic
6 quadrant as an example so this is typically Gartner
7 initiatives where they would, based on the market
8 environment would say, you know, this is more important or
9 less important. But in terms of the majority of the, not
10 the majority, pretty much all of them that I can recall out
11 of the assessment side, all of that information was
12 available either in the form of frameworks or toolkits that
13 if it was, if anybody inside of SARS with the knowledge was
14 tasked to do this we would've been able to come up with
15 things like strategies and even these mandates etcetera
16 that I was talking about.
17   COMMISSIONER: So are you learning
18 anything new during this process?
19   MR RABIE: I don't - in terms of the
20 engagements that I had as I said it was all known so I
21 don't think I necessarily learnt anything that I didn't
22 know before.
23   MS HOBDEN: Mr Rabie, from the documents
24 the Commissioner has received from Gartner we know that the
25 work stream for architecture and technology came to a total

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1 cost of about R25 million. The project for enterprise
2 architecture was R8.9 million and solutions architecture
3 was R7.7 million. With those figures in mind what is your
4 comment?
5   MR RABIE: Then I don't think it was - it
6 was not worth that amount of money by far.
7   MS HOBDEN: Why do you say that?
8   MR RABIE: Because the outputs that was
9 delivered as I said we could have done that. It could've
10 been done by internal people at a fraction of that cost and
11 the quality would not necessarily have been different. I
12 was not aware that it's that excessive so ja.
13   MS HOBDEN: If we move to more broadly
14 what was the impact of Gartner's recommendations and its
15 work on the technology and the modernisation space?
16   MR RABIE: Well, I think that, you know,
17 one of the things is obviously modernisation was stopped so
18 the projects that needed to be continued and many of them
19 did continue - there was a, there's basically two areas
20 that continued although they were seriously hampered
21 because of the fact that there was a stop, you know, so we
22 had a period where we couldn't really get back to that.
23   And unfortunately with technology and these two
24 just maybe for clarity was the NCAP project which is the
25 new Customs Act programme that would, you know, would

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1 support the Act and then we had GRAP migration which was
2 really around accounting. So these two were obviously
3 hampered by the fact that things stopped. But then in
4 addition to that in a world of technology if you lose years
5 you typically have to restart.
6   You cannot, you know, you can use certain pieces
7 but you typically have to restart especially if you really
8 lost years. And many of these projects were basically in
9 that sort of arena but I think the more sad part is that
10 the lack of integrated thinking got us into a position
11 where we are now where as I said our support functions are
12 not understanding what digitisation is about but even from
13 the business perspective we are still, our mandate is still
14 to collect revenue so we need to get revenue facing
15 initiatives back on track so that we can, you know, can do
16 what is required by our mandate.
17   MS HOBDEN: Just with respect to the
18 projects that were stopped when modernisation was frozen if
19 I can refer you to another one of the documents in the
20 handover pack it's a document which is also another
21 memorandum explaining the modernisation journey and the
22 last section is a section called the way forward.
23   MR RABIE: Page 20.
24   MS HOBDEN: Yes, that's right. Now, that
25 document says during 2015 so it's a - and it was written in

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1 2014 so it's looking forward. During 2015 SARS'
2 modernisation programme will continue to apply the critical
3 path philosophy and seek sustainable and exponential
4 performance improvement by tackling bottlenecks and
5 constraints that hamper the organisation. While the
6 modernisation programme has achieved outstanding results in
7 its overhaul of ITT processes, policies and people
8 management throughout SARS much critical work still needs
9 to be completed. Key modernisation projects yet to be
10 concluded include - and then there's a list of projects.
11 And I'd like us to go through them and for you to comment
12 on the impact of pre the modernisation and the period of
13 time under which the technology and the period of time that
14 Gartner was just on these particular projects that were
15 said to be completed for 2015. The first one is the
16 rolling out of the single registration solution together
17 with associated improvements to all SARS taxpayer accounts
18 as well as its debt management and TECS systems.
19   MR RABIE: Ja, so they were - if I sort
20 of apply, you know, the more than 50% rule if I can put it
21 that way because, you know, these bullets imply many things
22 or they've got many parts to it then I would say the first
23 one was done.
24   MS HOBDEN: The second is replacing the
25 VAT and PAYE core tax systems with new applications running

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1 on the ATP platform and integrating the account management
2 for those tax products into the SAP consolidated management
3 system.
4   MR RABIE: Were done.
5   MS HOBDEN: The third is migrating the
6 legacy ITFs which currently processes PIT and CIT
7 transactions to new technology and then migrating the
8 account management systems to the platform.
9   MR RABIE: It was not done.
10   MS HOBDEN: The fourth was extending the
11 E-central system to improve access to core business
12 processes using human resources and finance information and
13 enhancing the management of e-users' security profiles.
14   MR RABIE: This one was completely
15 actually stopped and taken out. So if I can maybe just
16 quickly explain what this basically was so this was a
17 capability to empower internal functions, typically HR,
18 asset management, these type of capabilities and at the
19 time we in DIST and, you know, we always called it shaving
20 on your own face so we brought out these things and then we
21 sort of tested it inside of what was then the modernisation
22 and technology to do for instance things like asset
23 cracking, etcetera.
24   And this capability that we developed up until
25 that point in time gave you dash-boarding and also

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1 understanding how assets moved because this information was
2 not easily available beforehand. It was built on
3 spreadsheets and some extracts from SAP, etcetera so this
4 specific capability seeked to enhance that and to make it
5 very, very easy for everybody inside of SARS to basically
6 look at what was happening from an internal systems
7 perspective. That entire E-central initiative was canned,
8 it never continued.
9   MS HOBDEN: Why was that?
10   MR RABIE: I'm not sure what exactly the
11 reasons for that was. It was not clearly ever, you know,
12 to me.
13   MS HOBDEN: Fifth project was ensuring
14 customs solutions, policies, procedures and operating
15 structures do comply with the new customs control bill.
16   MR RABIE: I think once again considering
17 the 50/50 principle we did that or we at least continued to
18 do that.
19   MS HOBDEN: Establishing an electronic
20 interface with the US internal revenue service to exchange
21 data in compliance with the USA Foreign Tax Account
22 Compliance Act.
23   MR RABIE: That was done and that's the
24 reason why they did the assessment earlier that year so we
25 did implement that later.

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1   MS HOBDEN: Introducing a reporting and
2 feedback mechanism that links SARS with the newly created
3 tax ombud's office.
4   MR RABIE: It was done.
5   MS HOBDEN: And the last one is
6 implementing ongoing changes to the modernised tax systems
7 required by new legislation as well as incorporating
8 further business requirements yet to be identified by the
9 modernisation programme.
10   MR RABIE: So I think it's obviously the
11 legislative changes we had to continue but the second part
12 of that there was not much forward thinking in terms of
13 once again revenue collecting, you know, capabilities but
14 part of it was definitely done.
15   MS HOBDEN: So outside of that list of
16 specific projects that had been mentioned can you tell us
17 what the impact of the freeze on modernisation was for
18 technology and for other projects that were moving forward
19 at that time?
20   MR RABIE: Well, I think that firstly we
21 completely lost our rhythm. As I explained earlier there
22 was a rhythm of how we would refresh technology stacks and
23 introduce new capability so all of this, all of that was
24 stopped and effectively modernisation was never again
25 restarted. So the answer to that is probably very little.

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1   MS HOBDEN: You've also spoken about
2 integrated thinking as a characteristic of the
3 modernisation era and that some of the change of governance
4 affected that. What is the impact of the lack of
5 integrated thinking now as you put it?
6   MR RABIE: Well, I think that question
7 has got two pieces. So if I can link it back to the
8 digital information technology side, so as I said our
9 support functions, and here I'm specifically citing HR,
10 finance and procurement, is systematically failing us
11 because we cannot, we cannot, we don't have procurement
12 vehicles in place. We don't have any understanding of the
13 fact that, you know, SAP, especially if you want one that
14 has got tax revenue management experience.
15   You will not get that easily in South Africa and
16 the ones that is here is typically people that did
17 assignments overseas and maybe came back. So you cannot
18 apply a certain set of rules to that. You need to sort of,
19 you know, have a different approach to it. It's not a
20 blunt instrument way of doing things, similar to the
21 procurement side. And then I think that if we look at the
22 business side of things which is obviously where the
23 integrated thinking needs to happen to - because this is
24 what our mandate is about, you know, there was a - and a
25 good example is maybe the E-filing rewrite business case.

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1   So this business case surfaced a couple of times
2 after 2014 and it was - the amount linked to it was the
3 R230 million plus and it basically seeked to rewrite E-
4 filing, the complete E-filing which according to, you know,
5 the information available and obviously the feedback that
6 we get from the market is that there's not much wrong with
7 it although there was one part that was, that had a
8 technology impact and I must maybe quickly explain this
9 because I think it's very, very important. So at the time
10 of E-filing being developed as I already explained earlier
11 you continuously need to improve technologies and things
12 fall away and, you know, become better.
13   So at the time when E-filing was envisaged and
14 was built it was built on films technology that rendered
15 this film in the way that a normal film would look. You
16 would be able to electronically obviously complete this.
17 That specific technology that renders that film is called a
18 ROBIFLEX and that's a technology or way that this is
19 basically brought to the fore. Now, modern browsers, if
20 you log onto E-filing you use things like Internet Explorer
21 or Chrome or Mozilla Firefox to just do your submission.
22   That forms won't be able to be rendered in these
23 browsers soon and in fact it will stop working in 2020. So
24 the only thing that we really needed to change in E-filing
25 and I must also cite that we even have up until today not

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1 did this, and the impact of this is huge because if you're
2 not able to complete the form you can technically not
3 submit taxes so it's big. And those are typically the
4 things that needed to fix.
5   And once again you need to understand that E-
6 filing is obviously coming from, you know, the 2007 time
7 period so there is things that from a usability perspective
8 you can make nicer and better, etcetera but it definitely
9 didn't warrant a complete rewrite of E-filing and it still
10 today doesn't warrant a complete rewrite of E-filing in my
11 personal view.
12   MS HOBDEN: But where did the proposal to
13 rewrite the E-filing come from?
14   MR RABIE: It came from business because
15 as Intikhab also said that, you know, we in - the tail was
16 wagging the dog so business basically sent that through and
17 there was a, as I said, you know, there's many signatories
18 of these business cases. I'm also a signatory to that but
19 I never supported it.
20   MS HOBDEN: Why is it now business who
21 decides that E-filing needs a rewrite?
22   MR RABIE: Because if you look at the
23 assessment report as well it said that, you know, a lot of
24 the thinking was vested in one person which we already
25 explained is not true. But Gartner basically indicated

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1 that it is not good practice for IT to do these
2 initiatives. It needed to come from the business
3 perspective. And there's probably truth in that but it has
4 to be an integrated, co-created capability. It's not
5 useful to have a strategy or any implementation if it's not
6 co-created amongst the people, you know, to get to a
7 specific solution.
8   MS HOBDEN: When that proposal came to
9 you what was your reaction?
10   MR RABIE: Well, as I said it came a
11 couple of times. The last time I sent, and it was at
12 night, I recall this because I was almost in trouble the
13 next day about it but I basically replied to say that this
14 doesn't make a lot of sense and then I explained bullet by
15 bullet, point by point why not and, you know, why this
16 would be any different. And I think that that was always
17 our approach, you know, so this is not anything unique.
18   It was not - in the prior let's call it 2015 era
19 you were allowed to voice your views and in fact many of
20 the technology things that was brought to MANCO, etcetera
21 came from my office mostly. And after a debate it was
22 accepted, you know, so it's - I basically took pride on
23 that and then what was, what happened is some of the other
24 people in business basically also agreed that, you know,
25 maybe it doesn't make a lot of sense and then it went away,

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1 the last one.
2   MS HOBDEN: Who are the people in SARS
3 who would understand what was involved in a rewrite of E-
4 filing in terms of cost and manpower and integrating it
5 into the current SARS systems?
6   MR RABIE: Well, I think that from a
7 integration perspective and a technology perspective
8 obviously the technologists but make no mistake that the
9 business people understood very well what E-filing was and
10 especially in the, you know, in the debate in the customs
11 world whatever parts is done through E-filing they
12 understood this very well. But you couldn't - they were
13 not firstly empowered or had the knowledge to basically
14 talk to the technology side of it in my view.
15   MS HOBDEN: And is this something you
16 experienced from high level projects like rewrite E-filing
17 to lower projects?
18   MR RABIE: Yes. As I've said the
19 business case now needs to be developed by the business and
20 in many cases there was not proper thought leadership
21 linked to that because there's not really an understanding
22 of the IT side. And I must say that, you know, we're
23 getting this better because it's obviously something that
24 we recognise so we are continuously improving on it but it
25 used to work really great and then it was completely broken

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1 and now we're sort of picking up the pieces to get it
2 better again.
3   MS HOBDEN: And if that E-filing rewrite
4 proposal had been accepted who would've benefitted from the
5 R230 million spend on that proposal?
6   MR RABIE: I have no idea. As I said it
7 wouldn't have fundamentally changed what E-filing was
8 about. It would've made it look prettier but, you know,
9 once again I think that our - the SARS environment is about
10 the mandate of collecting taxes. We don't really have
11 competition in terms of how our slick our app needs to
12 look.
13 [12:31] I am not saying that it shouldn't be usable
14 because I explained earlier that we understood that if we
15 wanted to get a by level of compliance we had to make it as
16 easy as possible. But you know, that's typically the level
17 of integrated thinking that's require. It's not in my view
18 necessary.
19   MS HOBDEN: Would it have been SARS'
20 employees who did the rewrite or would an external vendor
21 have been required to come and do the work?
22   MR RABIE: SARS didn't have the
23 capability at the time that this business case had already
24 surfaced to do this, no. It would have been an external
25 vendor.

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1   COMMISSIONER: So you had to rewrite the
2 whole email system?
3   MR RABIE: The whole E-file system,
4 correct.
5   COMMISSIONER: Sorry the E-filing system,
6 yes.
7   MR RABIE: Ja, it would have been
8 external vendors or somebody that would have won the
9 contract or something like that. We don't have the
10 internal capability and we still today don't have.
11   MS HOBDEN: You've said E-filing rewrite
12 has not been pursued. What has SARS done instead in its
13 place and how much is the proposed cost for that solution?
14   MR RABIE: So, we, as I said, you know,
15 we obviously realised that these things are not perfect and
16 I would say probably the last year, year and a half, but
17 with a lot of focus the last six months or so we are
18 revisiting the things that I talked about. You know, just
19 changing the form side, enhancing some of the security
20 capability and registration because that was typically the
21 three things around where, you know, change was required
22 and change in the way of there is better ways of doing
23 this, better technologies that can do this and that's the
24 three things, registration, usability as well as security.
25   MS HOBDEN: Currently in DIST what is the

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1 strategic direction and the pace of progress?
2   MR RABIE: We are probably and you know,
3 it's obviously my view and I think we 20% of what we used
4 to be in terms of delivery, at 20 to 25% because of the
5 fact that the support functions are dismally failing us.
6 We are on a trajectory to basically get to a position where
7 failures will become the norm which is obviously linked to
8 outages and which will have a huge impact on the South
9 African tax and customs world.
10   COMMISSIONER: Just give me an example of
11 the kind of failures you're talking about?
12   MR RABIE: So if you, Judge if you have
13 problem on technology and let's just make it something
14 specific, so you have a storage problem as an example, but
15 you don't have people that really understands how this
16 works or people that can get to the root cause analysis
17 it's very difficult to fix that and then if you add on top
18 of this the fact that there's not procurement vehicles or
19 integrated thinking around to call somebody then you cannot
20 really do much about it and how the technology things in my
21 experience and as I've said I've had quite a bit of
22 experience around large enterprises, is the moment that it
23 starts going wrong it will take you years to fix it. It's
24 not as simple as saying but okay, but now we understand and
25 now we're going to quickly fix it. Just our environment as

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1 it sits now as I've already said we're behind on upgrade et
2 cetera. So that's as a very easy thing to do; just, you
3 know, get money and get procurement vehicles and you can
4 just put it in. But it doesn't have to work that way. You
5 have to, as I said before, you have to consider what is on
6 the plan, what needs to be implemented, what can you
7 reasonably do? We for instance will not be in a position
8 or nobody of the people in DIST at least would support
9 changing the database the same week that PIT returns of, or
10 it's the end of E-filing season et cetera. So, there's a
11 lot of things that we have in our delivery side that is
12 linked to certain dates that the public is aware of, where
13 there's certain collection efforts et cetera happening and
14 those things are sort of sacred. We will not make any
15 changes that will put us at risk which means that you know,
16 the amount of time that you have to do these changes are
17 limited. It's not as simple as saying throw money into the
18 problem and procurement vehicles and then magically it will
19 be fixed. It's not that simple.
20   PROF KATZ: Sorry, may I? You've covered
21 - started to cover what I'm saying. To overcome the
22 problems, you have now what is needed, what time and what
23 cost?
24   MR RABIE: Well I would say the first
25 thing that we need to do is we first need to stabilise the

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1 technology platform in general as it is and this is linked
2 to having procurement vehicles in place and future
3 procurement vehicles and getting people on board that
4 actually know what they're doing and these people are
5 available and in the SARS context there's lots of people
6 that was part of the original modernisation project that is
7 just now, you know, guided into right directions or not in
8 the right positions because of the structure changes. But
9 there's also people that left SARS that I'm sure we will be
10 able to get back to again serve the higher purpose because
11 higher purpose thing that we are talking about is really
12 real and we had all of this. So that's the first thing
13 that I will do. I believe that we need to stabilise the
14 environment and then secondly, we need to fix this E-filing
15 problem that I was just talking about because that crash is
16 imminent in 2020 and already it is from the browser
17 perspectives you'll get messages that gives you warnings et
18 cetera. Now that's not idea, you know, especially for
19 people that's not IT knowledgeable because with cybercrime
20 and all of these things, you know, it will scare
21 individuals. So that's the two things and if I talk about
22 stabilising the environment that sounds trivial but it's
23 not. That in itself is a huge endeavour. It will probably
24 take us about two years to just get that done. But then I
25 assume and I consider that we have everything in place to

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1 execute on that type of mandate.
2   PROF KATZ: And the cost?
3   MR RABIE: The cost of that is linked to
4 what we have lost the last two and half years because
5 effectively we haven't really done much around that area.
6 So, I would probably say in the vicinity of a billion plus
7 to do that.
8   PROF KATZ: A million or a billion?
9   MR RABIE: Billion.
10   PROF KATZ: Just tell me what you mean by
11 stabilising the environment?
12   MR RABIE: So, because we are behind we
13 are not on the latest software and when I say the latest we
14 always had the philosophy of being N minus 1. What N minus
15 one meant is there's the latest and greatest that comes out
16 and then we're just one level behind that because
17 typically, you know, when you upgrade your iPhone, the
18 moment that the software comes out you have some issues
19 with it normally. So, we would be one level behind because
20 that needs a stable capability and what we have now is we
21 have environments where software is updated. We have
22 environment where contracts or software and hardware
23 implemented tacks are not really supported from a
24 maintenance and support capability because we don't have
25 contracts in place to service those and then this forward-

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1 looking contract and the technology stack in SARS is well
2 known so we have a number of strategic partners that we
3 will buy from going into the future, just as an example.
4   So, if you decide to set a certain technology
5 stack on IBM technologies as an example, you can only buy
6 IBM technologies from IBM. It's not possible to buy it
7 from anybody else and therefore, you know, being hampered
8 by things like for instance why don't you open this up to
9 the open market? There's no logic in it. It's like you
10 have a Mercedes Benz and now you're saying let's put a
11 Toyota engine in it. It just makes no sense, ja. You
12 know, so those things need to be in place already to
13 support us and that's why I say if that is all there two
14 years I believe we can but with the right leadership focus
15 and, you know, the entire organisation supporting us to go
16 into this because typically you also now have to say but,
17 you know, we want to do this this weekend, is this business
18 more important or less important and all considering, you
19 know, all of these factors that basically make up the SARS
20 echo system.
21   PROF KATZ: Sorry, so does the billion
22 include stabilisation?
23   MR RABIE: Yes.
24   PROF KATZ: And what else does it
25 include?

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1   MR RABIE: Well, it's basically making
2 sure that we are on the correct technology stacks as we are
3 now and that all contracts are in place going forward.
4   PROF KATZ: And in that billion is it
5 people cost, to pay people, plus supplier cost, is that -
6   MR RABIE: Yes, so the billion number in
7 my mind and I'm sure that it would be less than that but I
8 think just for around about there is probably a safe view,
9 is that it would include the capabilities that you need
10 around development partners and the cost associated with
11 that, insourcing some of these capabilities. In other
12 words, employing the right people inside and then
13 resourcing many of the environments that - it's well known.
14 We have these things documented and we know we need to
15 resource them up. A good example is the SAP CC which is
16 the capability where SAP comes together under thought
17 leadership and exist in this capability.
18   We, you know, we're battling to there have
19 somebody employed as a leader of that environment.
20 Although we are banking based on the consultants' view the
21 SAP world on our future and I think that once again there
22 we, at a point in time, we were told that why not SAP as an
23 example and I'm talking from the top. Now SAP, if you talk
24 to the technologists there's a lot of things that SAP can
25 do and they can do it very, very well. But considering

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1 where we are and where we have moved with filing in South
2 Africa and tax and customs in general the SAP product will
3 never be able to fulfil all of that capability. The
4 technologists all know this but yet I don't think there was
5 an understanding at the time of that this is not possible
6 and the reason for it is very simple. If you build customs
7 off the shelf software, like SAP does, they build it in a
8 vanilla fashion to cater for a broad spectrum of
9 capability. It's never about the specifically wants it
10 about that country or their legislation or anything like
11 that. It's always, let's call it a platform of
12 capabilities and it will never ever be able to everything.
13 If you start out in tax and modernising it then obviously
14 that's a good starting point. But if you're already
15 advanced as we are then, you know, there's certain pieces
16 of that that will never be able to fulfil some of the
17 things that we are already doing. But saying that it was
18 always the intent even pre-2014 to basically put the
19 accounts or to at least use SAP for its strengths if I can
20 put it that way.
21   COMMISSIONER: Have you started on this
22 process of stabilisation or not?
23   MR RABIE: We have just recently received
24 some financial backing so there's some money available and
25 as indicated earlier as well there's not really procurement

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1   vehicles in place to facilitate this. So, although we have
2   started and there's one technology stack that we've started
3   on purely because there was a contract in place and I have
4   to say I was involved in the contract and my team so that
5   we could get this idea going off don't connect budget to
6   capability. It's got nothing to do with each other. It's
7   completely different governance processes. You already
8   know who your strategic partners is so just, you now, put
9   vehicles in place to do that. We have done that earlier
10 this year and this specific vendor, you know, will provide
11 us with that capability. But once again the learnings that
12 we had there and I'm talking from my procurement
13 colleagues' side was not implemented in any other of the
14 strategic partners and there's many. We've got lot of
15 strategic partners which the technology stack has known and
16 there's no reasonable way that we can change that.
17   COMMISSIONER: Why can't you just - I
18 thought for the E-filing all you got to do is tinker a bit
19 and it's quite easy to do. Why do you say it will collapse
20 in 2010?
21   MR RABIE: On the E-filings because if we
22 don't do anything -
23   COMMISSIONER: But my question is why
24 don't you do something?
25   MR RABIE: We only this year - there's a

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1   business case that is now approved and it was recent. I
2   think it's the last two weeks or so. We are now getting to
3   that. So we'll fix that.
4   COMMISSIONER: Have you put that business
5   case up before?
6   MR RABIE: No, as I said before there
7   was, you know, this notion of let's rewrite the entire E-
8   filing. Although I must say that everybody in the
9   technology division knew exactly what needed to be done and
10 this is to the group executives in the organisation; they
11 knew exactly and it was a subset of the price point of 250
12 but only recently as I said we are continuing to improving.
13 We know what these problems is and I think that since in my
14 view, you know, we had a leadership change from Mr Kingon
15 that's now the Commissioner, we were much more empowered to
16 feel free to bring things, you know, to the fore again. So
17 know in the IT side what needs to be done. There's no
18 doubt in my mind about that and I'm not saying just me.
19 I'm talking broadly on an executive level and it's a
20 question of just getting to it.
21   PROF KATZ: So, what is the obstacle now
22 to progressing a full stabilisation process?
23   MR RABIE: Finances, procurement vehicles
24 and human resources that can support that. So, it's the
25 entire eco system.

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1   MS HOBDEN: Can you tell us about any
2   current initiatives in DIST and the cloud policy in
3   particular?
4   MR RABIE: The cloud policy?
5   MS HOBDEN: Ja.
6   MR RABIE: Ja, so we have a - we earlier
7   this year or maybe let me start a little bit prior to that.
8   So, the envisaging or the capability of cloud technologies
9   is driven from the vendor perspective. So, these are the
10 strategic partners that we are talking about, all have
11 cloud initiatives and it's essentially a different model of
12 doing what we did before and it is promised to be at a
13 better price point and the reason for that is if I can just
14 maybe explain one piece of it. The cloud things are much
15 more than that and we will probably talk about that. But
16 just as an example so E-filing as a capability, we
17 typically because of our advances in technology and the way
18 that we operate that we now have to peaks. We have a peak
19 in the beginning of the filing season mostly for people
20 that know that they will get refunds. So, they will file
21 in the beginning of the season and when I'm talking
22 beginning of the season literally the first couple of days.
23 Now typically if you need to service 2 and a half million,
24 well our PIT environment is around 5 million, then there
25 would be lots of people that would log on and they would do

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1   their part. Then not much really goes on.
2   We are slightly busy but the technology is
3   running at 100% or not really 100%. We obviously plan for
4   that but let's say 70, 75% for this first peak and then
5   right at the end of the filing season we will have another
6   peak and this is typically the guys that, you know, owes us
7   money. It will come in these two peaks. Now from a cloud
8   technology perspective or purely virtualisation if I can
9   put that way it would make sense if you combine a lot of
10 customers together because all of us will have different
11 peaks and therefore you need, you know, a certain level of
12 tin and tin I mean infrastructure that will allow for that
13 and the different customers would have their peaks inside
14 of this thing. So this is just an example in terms of the
15 infrastructure as a service cloud offering. There's many
16 of these cloud offerings. So it makes sense. In a way it
17 does and the promise is that it is linked to cost savings.
18   So what we did we understand this, that I said
19 firstly the vendor community are pushing us into that
20 direction and secondly, we do know that there's certain
21 cloud initiatives that would make it easier for us to
22 implement especially where we are now because as I've said,
23 you know, we have a capability problem with both
24 procurement vehicles and people that can really technically
25 make this happen. So, cloud capabilities allow you to

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1 effectively outsource that.
2 　　　　But the intent was never from the Exco submission
3 that we made to put taxpayer information and things like
4 that on it. This is a journey. So just in terms of the
5 policy as it stands and my team developed that was that we
6 and I recall when we took it to Exco we said this is a
7 strategy but actually the document is not only strategy.
8 It also tells you things around - because it's brand new -
9 how this wold work, what do you need to consider to get to
10 a certain incumbent. So, we have adopted that policy and
11 the rules in terms of putting out crown jewels, our tax
12 information out in the cloud is very stringent and you know
13 short term that's not going to be anything that's going to
14 happen purely based on what we have put on Exco. But there
15 are initiatives and one of them is for instance something
16 that's already allowed to be on cloud and but this is
17 around recruitment, you know. So, people will typically
18 find out in this cloud initiative that there's a job and
19 they will apply but it's not taxpayer information or
20 anything that we consider to be very valuable.
21 　　　　MS HOBDEN:　　　　At present are there any
22 project running in this that are directly focused as
23 revenue collecting initiatives?
24 　　　　MR RABIE:　　　　Well, obviously we do the
25 legislative changing part of things which would impact

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1 sometimes. That depends on what it is and then there is as
2 I said the GRAO programme is not really towards revenue and
3 collection but the NCAP is. You know there's a certain
4 element that here is. So you know once again considering
5 the 50/50 I would say not really any, no.
6 　　　　MS HOBDEN:　　　　And taking one strand of that
7 any of those projects that are working to make filing a tax
8 return and being compliant easier to tax payers?
9 　　　　MR RABIE:　　　　Well, I alluded to the P-
10 filing thing that we are considering now and that would
11 definitely, yes. It will do three things. It will ease up
12 registration. It will enhance security posture and it will
13 -
14 　　　　COMMISSIONER:　　　　So that's just recently
15 started?
16 　　　　MR RABIE:　　　　Yes, although it was known
17 from prior to 2014 already and we would have gotten to it.
18 　　　　COMMISSIONER:　　　　Ja, it was known that it
19 would have to be done, you mean?
20 　　　　MR RABIE:　　　　Yes.
21 　　　　COMMISSIONER:　　　　And it's only now being
22 done?
23 　　　　MR RABIE:　　　　Yes.
24 　　　　MS HOBDEN:　　　　And any projects focused on
25 enforcement?

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1 　　　　MR RABIE:　　　　There is some initiatives that
2 we had discussions on from an enforcement perspective but
3 it's all still, you know, I would call it incubator type
4 capability and I just want to put on record so, you know, I
5 don't necessary from e position that I'm in and you know my
6 specific specialisation would know about all of those. I
7 would only get to know of them if they become a business
8 case and they go through the governance process, I am a
9 signatory to many of these business cases.
10 [12:51] MS HOBDEN:　　　　So if you are not aware it
11 means it hasn't gone through the business case process and
12 reached the point where it is going to be implemented?
13 　　　　MR RABIE:　　　　Yes, if it's a, your original
14 question was, you knew revenue collection capabilities then
15 the answer is no.
16 　　　　MS HOBDEN:　　　　But they may be in the
17 inception stage.
18 　　　　MR RABIE:　　　　Yes, yes.
19 　　　　MS HOBDEN:　　　　Just a last question going
20 back to human resource issues in DIST, which you have
21 touched on. You're currently acting in a GE position, are
22 you going to be applying for that job or have you applied
23 for it?
24 　　　　MR RABIE:　　　　I did apply for the job. But
25 it was designated for black females only and ja, and this

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1 talks to my point earlier that, I think that you know for
2 instance if you're in the SAP world and you want QRM
3 experts don't apply rules that you reasonably, you know
4 contained in your environment. So I didn't pass the first
5 gate, no and I know that some of my colleagues that are
6 also very capable applied but also didn't make the cut.
7 　　　　MS HOBDEN:　　　　Those are all the questions
8 from my side, unless you would like to ask some questions?
9 　　　　MR KAHLA:　　　　Thanks a lot Counsel. I just
10 want to go back, Mr Rabie to December 2014 and the stop of
11 modernisation. Am I correct to say that was only
12 communicated through some corporate communication, there
13 was no direct engagement with the IM community or was
14 there?
15 　　　　MR RABIE:　　　　There was definitely not, we
16 all knew this via corporate communication.
17 　　　　COMMISSIONER:　　　　This is what you call a
18 newsflash?
19 　　　　MR RABIE:　　　　Yes, it's a news flash.
20 　　　　COMMISSIONER:　　　　And that goes to the whole
21 organisation?
22 　　　　MR RABIE:　　　　That's correct, ja.
23 　　　　MR KAHLA:　　　　Was there ever, so you heard
24 nothing about a risk assessment of if this decision were to
25 made what would the impact be, that had never been done,

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1 that was never suggested?
2   MR RABIE: We, there was no consulting,
3 we, the first time that I heard of this was when we
4 received the corporate communication. So I had, I didn't
5 even have any sense that this could possibly happen. No.
6 I, we had no idea.
7   MR KAHLA: This, you made consistent
8 mention of the fact that around the stopping of
9 modernisation there was sort of an exception made in
10 relation to matters concerning legislative requirements,
11 help me understand that distinction because isn't it most
12 of what you do really arising from the fact that you're a
13 creature of statute required to do, to be involved in the
14 revenue and customs collection?
15   MR RABIE: Ja, so we, so because we
16 already created the platforms to do the majority of, and
17 not all the taxes but the majority of them, the heavy
18 lifting ones. We have, legislative changes are applied
19 onto that capability which we already had and have. But
20 they are slightly different to modernisation initiatives.
21 So these are things that we and we call it business as
22 usual because it was not something that we could think
23 about or wonder or decided if we wanted to do. Legislative
24 changes needs to be applied and it needs to be applied in
25 whatever that tax year is. It's announced by the Minister

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1 and we have to comply to that because it's legislated. But
2 modernisation was driven around continuous improvement and
3 it was not necessarily linked to any legislative changes.
4   MR KAHLA: But was it in any event
5 continuous improvement around your legislative mandate as
6 an organisation focused on customs and as well as revenue?
7   MR RABIE: If I understand the question
8 correctly yes it was linked to that because it was, as I
9 said it was announced by the Minister and we had to do
10 that.
11   MR KAHLA: Ja, the reason I'm asking this
12 is really just to understand when there was an exception
13 around, I don't know whether the correct wording is around
14 legislative or legal, were there ever a proper
15 understanding of what that would leave out and what was,
16 what would then be in relation to what, whatever was
17 considered the residual bids to be done under
18 modernisation?
19   MR RABIE: Ja, because of modernisation,
20 I think I understand the question. But because of
21 modernisation being stopped the legislative changes were
22 then just applied towards just that. Where previously we
23 could be in a position where we would say okay so this is
24 the requirement from a legislative perspective but let's do
25 the following things to make that better and have other

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1 enhance, you know other enhancements on it. Not
2 necessarily directly linked only to the legislation but you
3 know forward thinking in terms of how to build this
4 platform going forward.
5   MR KAHLA: But all of that was in any
6 event focused on you being effective in doing what is your
7 legislative mandate?
8   MR RABIE: Exactly ja.
9   MR KAHLA: And stopping modernisation
10 effectively had the risk of compromising all of what you
11 needed to do to improve what you've got to do in order to
12 meet your legislative mandate?
13   MR RABIE: Correct.
14   COMMISSIONER: Can I just ask you, the
15 position in which you're acting how long has that been
16 vacant?
17   MR RABIE: Since December last year.
18   MS STEINBERG: Thank you. That's all
19 from me.
20   COMMISSIONER: Thank you very much, Mr
21 Rabie and you're now released from your subpoena.
22   MS STEINBERG: Judge, shall we break
23 until 2 o'clock.
24   COMMISSIONER: I think that that would be
25 helpful, is that okay?

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1   [INQUIRY ADJOURNS   INQUIRY RESUMES]
2 [14:02] MS STEINBERG: Judge, we call Sue Burger.
3   COMMISSIONER: Good afternoon, Ms Burger.
4   MS BURGER: Good afternoon.
5   COMMISSIONER: Thank you very much for
6 coming to assist us.
7   MS BURGER: Pleasure.
8   COMMISSIONER: Will you affirm that the
9 evidence you give will be the truth, the whole truth and
10 nothing but the truth? If so say I do.
11   SUE BURGER: I do.
12   EVIDENCE OF MS BURGER
13   MS STEINBERG: Good afternoon, Ms Burger.
14 Now, will you tell us what your position is in SARS and
15 when you joined?
16   MS BURGER: I started in SARS in 2004 so
17 I've been around for quite a while and in the new operating
18 model structure I am an executive, programme management. I
19 lead the enterprise programme management office.
20   MS STEINBERG: And can you explain what
21 that does?
22   MS BURGER: Yes, so at the end of the day
23 the enterprise project management office delivers on the
24 projects, facilitates the delivery of those projects in
25 order for the organisation to achieve its objectives. So

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1 essentially at the beginning of each year there is an
2 annual performance plan which we have our objectives stated
3 and that annual performance plan essentially becomes our
4 scorecard for the year. And out of that annual performance
5 plan we get a lot of projects but each project is then
6 approved by the business case process and it is then my
7 department's responsibility with the sponsor and owner to
8 ensure that that project is delivered.
9   MS STEINBERG: Before the new operating
10 model what was your job?
11   MS BURGER: So in the modernisation
12 project office I was also an executive, programme
13 management leading a group of 12 people delivering in a
14 particular portfolio. Once the new operating model came
15 along I'm literally in the same position but now with 122
16 people.
17   MS STEINBERG: Okay, so maybe explain
18 that. I think we're now talking about the Bain process
19 rather than the Gartner one so perhaps tell us about that.
20   MS BURGER: Great. So to give a little
21 bit of context in the - there was a modernisation project
22 office who used to deliver very specifically on the
23 modernisation projects. There were other projects in SARS
24 and they were delivered by different project offices, more
25 like satellite project offices. The modernisation project

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1 office used to deliver to the modernisation memo and we
2 used to be divided up into five different portfolios and
3 each of the portfolios was led by an executive.
4   The Bain restructuring came along and in the Bain
5 restructuring the modernisation project office essentially
6 was downgraded so from having a GE in the lead it was
7 downgraded to having an executive in the lead and
8 additionally all project offices in SARS were supposed to
9 be merged. In the merge all project offices except for two
10 were merged. The reasons for the two not merging were not
11 given to us at the time. Subsequently one has joined us
12 and there's still one project office external to the
13 enterprise project management office.
14   MS STEINBERG: So you're saying that you
15 - before Bain's new operating model you had how many
16 people?
17   MS BURGER: 12.
18   MS STEINBERG: And afterwards?
19   MS BURGER: Ultimately 122. The original
20 Bain proposal was 187. We had to lodge 46 change requests
21 prior to it actually being effected because there were 46
22 people that were incorrectly assigned. Thereafter we found
23 another 19. So in total there was a 35% change in what was
24 originally given to me by Bain. I still have three to
25 resolve who are not project managers and who need to be put

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1 in the right space.
2   MS STEINBERG: Let's talk about the
3 Gartner process moving away from the Bain process. So the
4 Bain process restructured you. It actually downgraded you
5 but put a lot more people in your unit. Is that right?
6 Tell us about the Gartner consultation process. Were you
7 consulted?
8   MS BURGER: So in the Gartner process,
9 yes, we were consulted on a different level, not towards
10 initially in terms of structure so from a Gartner
11 perspective we had to fill in some questionnaires right in
12 the beginning. I was not involved in any of the IT
13 discussions per se. However they came to interview us as a
14 project management office and in the interviews in terms of
15 the project management office we unfortunately had some
16 tension between us and Gartner because they did not believe
17 that the way that we were being instructed to work in the
18 sense of the modernisation memo was the correct way to be
19 executing. And I'm trying to figure out why they didn't
20 agree to this, the memo being a business case.
21   It got a bit of a difficult conversation and we
22 were essentially told, well, this is definitely not a
23 business case. It doesn't have a business case written on
24 the front page. And we're like okay, it really doesn't
25 have to say business case but the content is absolutely

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1 about scope, time and money. And it was against that
2 document that we were judged. I mean, that was our
3 scorecard and that's what we had to deliver on each year.
4   So in the beginning things were a bit difficult
5 between us and Gartner. It felt like every time they asked
6 us a question it was an incorrect answer. It was not the
7 answer they were looking for so some of the meetings got
8 difficult to the point where I know that my manager, my GE,
9 Marius Papenfus, was excluded from some of the sessions.
10 He was essentially asked to leave the room. Then Gartner
11 thereafter worked with me specifically on formulating how
12 the EPMO would work. So that was essentially putting
13 together the project and portfolio management way of
14 working and they were to construct documents essentially.
15 The implementation was my responsibility so they consulted
16 on the content of some of the documentation in terms of
17 formulating PPM for the EPMO.
18   MS STEINBERG: I think maybe you should
19 take a step back and take an example of one project and I
20 think particularly to start with how it would work during
21 the modernisation phase before the end of 2014. How would
22 a typical project work? What would your role be?
23   MS BURGER: So at the beginning of the
24 year sometimes around, and when I say beginning of the year
25 our financial year runs from April to March, but around the

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1 beginning of the calendar year we would've been gathered as
2 a complete modernisation team to start planning the year
3 ahead. And there would be a lot of brainstorming, a lot of
4 debating, a lot of alignment to what we felt was coming
5 down in the legislation because the legislation played a
6 very big role and it was our first priority.
7   But the other priority was we need to ensure that
8 SARS becomes very efficient and effective and we need to
9 always be pushing the boundaries in terms of being times
10 ten making sure that everything that we tackle is times ten
11 in terms of efficiency and effectiveness and then looking
12 at how everything would fit together. So it didn't make
13 any sense for me to go with my portfolio and do some
14 massive risk work if we hadn't done the work in enforcement
15 to make sure that whatever came out of the risk engine
16 could be dealt with downstream into enforcement.
17   So we were called together to have these
18 workshops and there was a lot of brainstorming, a lot of
19 arguing, a lot of people being able to use their creativity
20 about how we could really change things in SARS and they
21 would look at benchmarks and surveys and feedback and what
22 the taxpayers and traders were looking for and then this
23 modernisation memo would be formulated and in the
24 modernisation memo it was broken down into the different
25 portfolios.

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1   Once that modernisation memo was approved we
2 would be given the memo to work with our strategists and
3 business to come up with the packages of work. Again
4 agility and quick delivery was very important. It was more
5 relevant for us to deliver smaller packages of work and try
6 not to do too much in one package. So we were, it was
7 broken up into very short spurts in terms of taking that
8 particular portfolio. In my case at that time I was
9 looking after risk and enforcement and later into
10 operations into the tax environment.
11   We would break it up into packages and schedule a
12 whole lot of releases and I think Andre showed you the
13 picture a bit earlier. We would schedule a whole lot of
14 releases for the year and start to do the scoping and
15 planning and ensure that we have the funding. Now, the
16 funding was negotiated upfront in the beginning of the year
17 in terms of this is roughly the scope, this is roughly the
18 money, but then we'd go into the detailed engagement so we
19 would draw up the business requirement specification, then
20 go into the technical functional specification, deliver -
21 that functional specification would be developed and then
22 tested and then from a testing perspective we would, once
23 we got sign off we would go into production.
24   So the golden thread was also there from this is
25 what we were setting out to do in the modernisation memo.

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1 This is what we were setting out to do in the detailed
2 business requirement spec, functional spec and it was that
3 functional spec that was tested and we ensured then that we
4 have delivery. In parallel to that we had training and
5 change management teams who worked intensively with
6 business to ensure that they were trained in the changes
7 and that the change management was effected correctly.
8   MS STEINBERG: So just so that we
9 understand linking back to this morning's evidence that
10 memo is what you say is the business case that Mr Rabie
11 said is the business case but it's called a memo. And that
12 memo had the input and buy in of the business side of SARS
13 as well as the IT side of SARS. Is that right?
14   MS BURGER: That's correct.
15   MS STEINBERG: Those were those big
16 meetings where people would give their inputs.
17   MS BURGER: Yes, that's correct. And as
18 a portfolio manager my responsibility was also to take the
19 message back to business. So we used to have our Thursday
20 meetings where we used to talk about what's happened in the
21 week that's gone by and then what is coming for the week
22 that's ahead or the month ahead and that's why we used to
23 plan at least a year ahead so that we could keep watching
24 the horizon. But as portfolio managers we were expected to
25 come back to business, make sure that they knew it

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1 happened.
2   That plan and what was happening at the Thursday
3 meetings was intensively discussed at the weekly OPSCO
4 meetings which was business and then for instance on a
5 Friday I used to visit all my key clients and I used to be
6 part of their management meetings. So at those management
7 meetings I could tell them what had happened on a Thursday,
8 what was coming that weekend, what I needed from them or if
9 something had been postponed to the following weekend. It
10 was absolutely collaborative in that sense and if I didn't
11 pitch they were distraught so -
12   MS STEINBERG: When you say your key
13 clients within SARS?
14   MS BURGER: Absolutely, within SARS. In
15 addition we had a lot of sessions with external so my first
16 priority was to make sure that my internal clients as in
17 the management of the operational environment were
18 absolutely informed, they knew what was coming, and that
19 they could also if they didn't agree go back to the next
20 OPSCO meeting and say they didn't agree so there was a lot
21 of communication going. Additionally we used to meet with
22 external people, for instance the banks. We had standard
23 meetings with the banks once every quarter. We met with
24 the payroll office group once every quarter. We met with
25 tax authorities so that we would continually be

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1 communicating to them what the changes were. That was
2 pertinent to them.
3   MS STEINBERG: Now, Mr Rabie showed us a
4 slide where one year there were 365 projects, one per day.
5 Would your projects be some of those projects?
6   MS BURGER: That's correct. On that
7 particular diagram I was the yellow. So each of us had a
8 colour and I was the yellow projects on that picture.
9   MS STEINBERG: Now, in Gartner's
10 strategic IT assessment, so this is a document that's dated
11 10 April 2015. So I presume that's part of the diagnostic
12 after their first phase of work. There is a section called
13 evaluation of project and programme management and there
14 are five key findings and five top recommendations and I'd
15 like you to comment on them. The findings are number 1,
16 multiple project management teams exist with some reporting
17 to the CIO, the other to modernisation. Is that correct?
18   MS BURGER: They were - so from a
19 modernisation perspective we were four programme managers
20 that we reported all into the same team and we reported
21 back to the modernisation head altogether. There were some
22 additional project management officers, absolutely. For
23 instance IT had their own project office. The corporate
24 real estate had its own project office so there were
25 definitely satellite project offices.

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1   MS STEINBERG: And was there a reason for
2 that?
3   MS BURGER: That's historic. It has been
4 like that since I've been in SARS.
5   MS STEINBERG: Okay. The second one is
6 no project portfolio management processes or tools to allow
7 overview of all SARS projects in progress.
8   MS BURGER: So from a modernisation
9 perspective there was absolutely one view and I think you
10 also saw it. I think again that there maybe wasn't a tool
11 that had been purchased from Microsoft to do it but we were
12 doing it absolutely brilliantly by using the tools that we
13 had in the modernisation office. We also on a monthly
14 basis contributed with our monthly reports to the reports
15 that went to Exco and to the Minister. Those reports are
16 on a monthly basis and a quarterly basis and a yearly
17 basis. They exist and they can be given which shows
18 exactly what was going on in the project.
19   MS STEINBERG: So then in your view
20 that's an inaccurate statement.
21   MS BURGER: Correct.
22   MS STEINBERG: Third, organisational
23 change management not catered for during project software
24 deployments nor is it a core competency.
25   MS BURGER: I don't agree with that

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1 statement because each and every one of the projects had a
2 change management stream and that included communication
3 and training. And at the time my GE gave Gartner some
4 very, very good examples in terms of the change management
5 process where it was followed for instance in the customs
6 modernisation programme when they rolled that out and they
7 did an incredible job in making sure that everybody was on
8 the journey. I think the information given to them was
9 hardly looked at and the individuals that were given
10 through to be interviewed about that process were not
11 interviewed.
12   MS STEINBERG: Do you know that as a
13 fact?
14   MS BURGER: Yes.
15   MS STEINBERG: The fourth one, internal
16 project resource are considered a sunk cost and costs are
17 not allocated to the projects.
18   MS BURGER: That is correct. That is a
19 SARS executive decision that has been made for probably
20 since 2006. Project resources are assigned from business
21 to projects whenever they are required. We don't keep
22 track of the cost of those individuals. It is a baseline
23 HR cost and we don't include them. We include capital
24 cost.
25   MS STEINBERG: The fifth one, projects

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1 not value based with no benefits realisation process after
2 go live.
3   MS BURGER: Again I'm sure you've heard a
4 lot today from my colleagues in terms of what has been
5 achieved and again I think sometimes if you don't follow a
6 formal ROI process you're seen as not doing an ROI process
7 but the numbers speak for themselves.
8   MS STEINBERG: Now, the top five
9 recommendations, the first one is merge all project
10 management resources and activities under a single
11 enterprise project management office. Now, I think project
12 management resources means human beings. Am I right?
13   MS BURGER: Correct.
14   MS STEINBERG: So it's merged the people
15 and the activities under a single office.
16   MS BURGER: Correct.
17   MS STEINBERG: Did that happen?
18   MS BURGER: Yes, I have done that and
19 with the exception of one project office who has not
20 joined.
21   MS STEINBERG: And has that been
22 effective? Has it enhanced the way you manage your
23 projects?
24   MS BURGER: Not completely. I am - so I
25 think having all the project resources under the same roof

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1   I think is a very good idea. They are effectively part of
2   the same home but not yet logistically part of the same
3   space because in the new operating model logistics around
4   where people are seated has not yet been resolved and it is
5   still quite a concern that people are still fragmented all
6   over South Africa and not all living in the same place even
7   though they might be in the same department. But I think
8   some of the challenges that we've had is that whilst we've
9   merged the project offices and we now are able to entrench
10   a different standard we've lost some key capability in the
11   project management office. I had exceptional colleagues
12   who were programme managers with me in the modernisation
13   programme office and they are not there anymore. They have
14   been posted into other positions.
15   [14:22]   And that IP and capability is a huge loss to the
16   EPMO. Secondly the things in SARS have changed, the way
17   that we used to deliver and the machine that we had working
18   is not there anymore and you, the EPMO no longer has the
19   freedom to do what it used to do and to make things work
20   and make things happen. They now get told to stay out of
21   certain things. You cannot operate the way that we used to
22   do. We're no longer allowed to get too involved in the
23   business case process. We are – I have been told very
24   adamantly that I am not to involve myself in any strategy
25   whatsoever which is very different because we used to be

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1   part of it. We used to be part of the brainstorming. We
2   used to live, eat, sleep, drink what we were going to do
3   and it meant that when you need to execute that project you
4   knew what it was all about. It was already inherent in
5   you. You understood the goals and objectives. We are not
6   allowed to do that anymore. Procurement is like a no-go
7   zone. We're not allowed to get involved in the procurement
8   process anymore, we're not allowed to get involved in
9   making sure that orders get processed effectively and on
10   time. So it is yes we're now under one roof but things are
11   very different and not necessarily as effective as it was
12   originally anticipated.
13   COMMISSIONER: Why are you not allowed to
14   get involved?
15   MS BURGER: Sir, this was this stigma
16   from the prior new operating model that the procurement
17   processes were not being followed correctly and that there
18   were innuendos that certain development partners were being
19   looked after by certain individuals and that processes were
20   not being followed. And interestingly, Judge, the day
21   before modernisation got stopped we got a newsflash about
22   procurement process and the tone of this newsflash is quite
23   concerning because it essentially kind of tells us
24   something's wrong in the procurement process and the next
25   day modernisation was stopped. So I think there was a lot

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1   of, I mean recently –
2   COMMISSIONER: Could I just, could I see
3   those?
4   MS BURGER: You're very welcome.
5   COMMISSIONER: Sorry.
6   MS BURGER: I think very recently if not
7   three months ago we got the accusation in a meeting that
8   there was an integrity problem in the modernisation
9   programme around procurement and I think that's part of
10   saying you're not following the process.
11   MR KAHLA: Did they have any basis for
12   that?
13   MS BURGER: No.
14   MR KAHLA: Just as a throw away.
15   MS BURGER: Yes.
16   MS STEINBERG: Well in fact we see that
17   Gartner initially said they can't calculate a return on
18   investments and that includes investment in some of those
19   business partners and their products. But after they did
20   their longer more expensive assessment they said in fact
21   return on investment was very good. Does that go to
22   procurement?
23   MS BURGER: I'm not sure. I'm not sure
24   and I'm, unfortunately I've had no sight of any of the
25   Gartner documentation other than some feedback they gave us

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1   on the EPMO maturity model but other than that I've not
2   seen anything from either Bain nor Gartner or Grant
3   Thornton. We have not seen any of those reports.
4   MS STEINBERG: I want to understand
5   something better. Gartner recommended merging all the
6   project management resources and activities into one space
7   yet you're saying that led to fragmentation and a lack of
8   integrated thinking and that's seemingly contradictory.
9   How do you merge and yet fragment and disintegrate?
10   MS BURGER: So the EPMO delivers on
11   strategic objectives for SARS so therefore the, what is
12   given to us to deliver needs to come from an integrated
13   thinking approach and I think you've also heard this
14   morning around some of the challenges we've had with the
15   integrated thinking. Therefore we haven't always got the
16   buy in from the stakeholders as to whether this is the
17   right thing or not.
18   MS STEINBERG: Who do you mean by the
19   stakeholders?
20   MS BURGER: So our stakeholders, our key
21   stakeholders are our chief officers and then our GEs and
22   then to the level of executive thereafter and we, because
23   we are really grappling with what is right and what are the
24   right projects for SARS to be doing which is what PPM is
25   all about. And because that is questioned, not everybody's

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1 going in the same direction. It means that projects are
2 struggling to deliver. I can also give you an example of
3 where the executive leadership in this time period has
4 changed so dramatically on our flagship project of GRAP.
5 And as you probably are aware the sponsor is the person who
6 has the ultimate accountability for the project.
7   MS STEINBERG: Won't you just explain
8 what GRAP is?
9   MS BURGER: Ja, sure. So GRAP is
10 essentially moving from the cash basis of recognising at a
11 cash basis and moving it more to as the transaction is,
12 happens. So instead of waiting for when we get the money
13 we need to be able to recognise the transaction, the minute
14 that the return has hit us and we're actually owed that
15 money in a sense. So GRAP is our flagship project, one of
16 our flagship projects that we've really been, I don't want
17 to use the word grappling, battling to get delivered and
18 since the new operating model has been effected we've had
19 32 key changes in the leadership of GRAP programme, 32.
20   It is actually – I mean if I was to show you this
21 picture, a dot represents a change in our leadership and in
22 five years this is how our leadership, in four years, this
23 is how our leadership has changed. Now for me to delivery
24 programmes and projects when the leadership is changing and
25 I have an acting person this week and two weeks later I

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1 have another acting and three months later another acting
2 and then okay maybe we'll appoint somebody permanently and
3 then okay that person changes again. It is practically
4 impossible to successfully run programmes of this nature
5 with the leadership changing as it has. On the NCAP
6 program which is the new customs app programme we've had 10
7 changes and that's one of our stable projects. So yes it
8 is great to have everybody on one home now and I have that
9 home and I have responsibility for that home but I'm not
10 quite sure next week who to talk to because it's changed.
11 That puts your programmes and projects in huge disarray and
12 that's what happened on the 14th or 12th of December 2014.
13 We got a newsflash, we thought okay, what now. Who do we
14 talk to, who do we start with and when that newsflash –
15   MS STEINBERG: Is that the newsflash
16 freezing modernisation?
17   MS BURGER: Yes.
18   MS STEINBERG: Okay, carry on.
19   MS BURGER: When that newsflash came out
20 it put R66 million worth of projects at risk, R66 million
21 worth of projects that took me 8 months to resolve and that
22 8 months was horrendous because it meant my team were
23 writing memos 24 by 7 to try and justify each and every
24 project in order to say okay what happens to this one, what
25 happens to this one and nobody asked us before. I mean if

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1 somebody had just said okay, which ones are important and
2 which ones are not, okay, let's stop these. Let's just
3 finish these, but it was just like the curtain came down.
4 R66 million worth of projects are just somewhere. It's a –
5 it was a devastating time. We lost a lot of – I mean our
6 teams lost a lot of confidence in the leadership. They
7 were like wondering do we know what we're doing.
8   How do you just stop projects in the middle of
9 and these are projects that are contracted to companies
10 you've, you know, you've got to pay people. So that took
11 us until August of the next year to get an Exco decision to
12 go ahead and pay contractors and then thereafter we had to
13 decide which projects would be shelved, which projects
14 could continue. In some cases some of these projects have
15 been delivered, I can give you some examples. The customs
16 enforcement workflow was delayed by two years, the E-filing
17 reset password delayed by two years. Disputes delayed by
18 two years, the tax filing season that following year had to
19 be delivered in two tranches because we didn't get our
20 approvals on time. So we had to redo the work which puts
21 enormous pressure on the SARS resources. NCAP tariff
22 management system and provisional payments were delayed by
23 two years and the enormity of this is that life changes.
24 I'm sure everybody understands that IT doesn't stand still.
25 IT changes. Now you've got this on the shelf, now it must

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1 come off the shelf, now it must be redone, retested. It
2 might not even fit the strategy. The greatest tragedies I
3 think was E-central. E-central was in production and it as
4 running.
5   MS STEINBERG: What – tell us what E-
6 central is?
7   MS BURGER: So E-central is an HR system
8 where we were going to manage our people. One of the well
9 known facts at the time is that SAPS frontend was not the
10 best and we were required to frontend SAP with different
11 screens so that they were more user friendly. So that for
12 instance in practical terms I could move a resource from
13 one person to another person using the workflow instead of
14 filling out six different pieces of paper. So E-central
15 brought a lot of power to us as line management. In
16 additional our assets. So we have thousands of assets in
17 SARS and the system was to give us a much deeper and wider
18 functionality in order to manage those assets and
19 communicate about those assets. It also gave us the
20 dashboard functionality. Now that was already in –
21   MS STEINBERG: Are assets people?
22   MS BURGER: No, physical assets.
23   MS STEINBERG: Physical assets.
24   MS BURGER: Ja, tables, chairs,
25 computers, etcetera.

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1   MS STEINBERG: Okay.

2   MS BURGER: So it was a people system and

3   it was an asset system and that system was in production

4   and it was running and then it was removed from production

5   in January 2015 by and on the instruction of the COHCND at

6   the time and the acting COO at the time, cost of 22 million

7   removed from production.

8   MS STEINBERG: To this day?

9   MS BURGER: Yes, it is –

10   MS STEINBERG: So that's just a lost

11   cost.

12   MS BURGER: Yes, it is never –

13   MS STEINBERG: - a lost opportunity cost.

14   MS BURGER: Ja and it has never been put

15   back. So the other tragedies have been obviously the move

16   to, the attempt at the time for GRAP, the move of pay as

17   you earn to HB and SAP, the VAT diesel which I think you've

18   heard this morning. Again I think we were extremely close

19   to getting something delivered at the time and we are now

20   literally four years down the road and the team's really

21   working hard to get something in for this December and it's

22   at the start in terms of mineral royalties. But pay as you

23   earn and VAT were in design again.

24   So I think from a project perspective that's

25   where the difficulty lies, we're all under one house but

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1   it's not yet gelling and it's not yet gelling because I

2   think we feel like spaghetti, we're not yet, we're like a

3   box of spaghetti that's been dropped and we're not all

4   gelling. We don't have the integrated thinking there yet

5   and we're not, and I include myself in that, the leadership

6   of SARS needs to change the way that we're doing things.

7   We really need to change the way that we're doing things,

8   all of us in order to get back the trust, the integrated

9   thinking, the culture, we're going to have to create

10   something new because you can't go back. I mean life is

11   about change, life is about moving on and it's not the

12   change that's wrong. We have to continually change. We

13   have to continually doing things better. That's what

14   life's all about. It's how we do it and SARS needs to get

15   its trust, its reputation and it has got to get a different

16   culture back because we've lost it.

17   MS STEINBERG: Just picking up, you said

18   the lack of integrated thinking, the dissonance, starts at

19   the chief officer level.

20   MS BURGER: Yes.

21   MS STEINBERG: So when you need to

22   implement a project are you saying that even on Exco there

23   isn't a common understanding of a project?

24   MS BURGER: I think my challenge or the,

25   my view of the challenge they have is who is Exco, who's in

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1   an acting position, who's in permanency and are those

2   decisions going to stay with the next group. Exco has

3   changed quite a bit and I, it's hard. I think it's hard

4   for them to keep the continuity. It's hard for them to

5   know what the previous person has done. So whenever

6   there's a new person we are needing to explain ourselves

7   again and then we start again because the new person

8   doesn't necessarily believe in what the previous person has

9   done. So absolutely I think we need to get stability, we

10   need – resignations is one thing, but losing people so

11   often from the top into our GE community and into our

12   executive committee, executive layer, the turnover with,

13   it's quite a few.

14   PROF KATZ: Sorry, the new procurement

15   process, the directive that was given in 2014 that you had

16   to follow the following, is that still in operation?

17   MS BURGER: Yes.

18   PROF KATZ: Exactly as per that

19   newsflash?

20   MS BURGER: As far as I know. In terms

21   of the limit has been extended so the Commissioner no

22   longer wants to see I think that one says 500 000.

23   PROF KATZ: Right.

24   MS BURGER: So it's, I think it's now

25   been moved to 10 million. So he – and then at a stage they

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1   might have even moved it to be higher, but he want, at that

2   particular stage he wanted to be involved in everything.

3   That was Commissioner Moyane and it has recently been, the

4   limits were changed that the COs were given more –

5   PROF KATZ: But other than changing the

6   limits, those criteria –

7   MS BURGER: Ja.

8   PROF KATZ: - are they still operational?

9   MS BURGER: Ja, I think so. Most of them

10   are. Let me just double check them. Yes.

11   COMMISSIONER: Ms Burger –

12   MS STEINBERG: For the record, she said

13   yes.

14   COMMISSIONER: Yes. You said recently

15   the limits had changed, how recently is that?

16   MS BURGER: Gosh, I don't – I'd have to

17   go back and check my records.

18   COMMISSIONER: Was that still under Mr

19   Moyane though or was it under Mr Kingon?

20   MS BURGER: No, under Moyane. Yes, there

21   was a time it was – no, it was definitely under Moyane that

22   the limit was changed.

23   MS STEINBERG: So just before we move on,

24   you had about R66 million worth of projects as of 14th

25   December 2014 that was frozen and you're saying the best

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1 that happened was a two year delay on some of the projects
2 but with associated costs you pay for, for that delay and
3 in some cases those projects were shelved and never came
4 off the shelf despite sunken costs, is that correct?
5   MS BURGER: Yes. Let me just make 100%
6 sure that I'm –
7   MS STEINBERG: Yes.
8   MS BURGER: - understanding. So yes,
9 there were R66 million worth of projects in differing
10 states at that date which we then had to go through project
11 by project and motivate. So there were memos written for
12 each and every project to say whether it should or
13 shouldn't continue. Some of them did continue but the
14 worst ones were the ones that I gave you that were delayed.
15 And then there was a group of projects that were impaired
16 and they've been shelved. Not delivered to date.
17   MS STEINBERG: So some of them would've
18 been unfrozen within about six or eight months you say?
19   MS BURGER: Two years. So some, it took
20 up until about two years to kind of unfreeze different ones
21 at different times.
22   MS STEINBERG: Okay. The second
23 recommendation that Gartner made was to implement a project
24 portfolio management system and adopt its core processes to
25 replace the memo system. Did that happen?

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1   MS BURGER: So I imagine that what they
2 meant there was the introduction of the business case
3 process and the business case process with the initiation
4 of the different committees like the investment
5 prioritisation working group and the investment council
6 that was initiated. And the PPM system in terms of the
7 EPMO yes it was initiated. Not in an IT system sense but
8 in a process sense. So the PPM system was refined because
9 I think prior the new operating model we were operating on
10 a PPM system but not necessarily against the checks and
11 balances that they required.
12   PROF KATZ: Sorry, Counsel, I'm just a
13 little confused. The Gartner document you gave us this
14 morning or that Grant just gave us was dated 22nd April
15 2015. This one I think you said 10. So it's not the same
16 document you're reading from?
17   MS STEINBERG: Different documents, ja.
18 That's a summary. I presume that this recommendation
19 addresses the problem that Gartner identified in
20 governance. And Gartner were critical of governance.
21 [14:42] Can you talk about in your perception governance
22 before and after Gartner?
23   MS BURGER: So the governance prior, from
24 a project perspective the governance prior was in that we
25 worked from the approved modernisation memo and the

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1 approved modernisation memo had essentially been through
2 all the approvals and it was our instruction for the work
3 in that year. The additional requirement was that Jerome
4 Frey who was the head of strategy he did all the
5 negotiations with the different development partners to
6 ensure that we were getting value for money for that
7 particular year. So he would intensely negotiate with
8 conceptual scope in mind and what was in the document to
9 make sure that we had the right vendors involved and the
10 right contracts available and the right procurement in
11 place. So that essentially us as a project office we just
12 needed to deliver. We knew who was going to be contracted
13 from the original contract negotiations that were done on a
14 yearly basis and they were very aggressively done on a
15 yearly basis and then it came down to specing the business
16 requirement which was done by what is now called the
17 innovation hub. They used to take those ideas and
18 concretise them in a business requirement specification.
19 The business requirement specification was signed off by
20 the key parties that were involved and who were going to
21 receipt those goods essentially.
22   So as an example if we were going to be doing
23 something in the risk engine space then it would be signed
24 off by the person in the modernisation team, the person in
25 the innovation hub team and then the person in business who

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1 was responsible for that and in that way we ensured that
2 everybody understood what was going to be delivered. That
3 business requirement specification was given to the
4 vendors. The vendors would send us back work orders which
5 fell under the master services agreements and those master
6 service agreements essentially were our procurement
7 vehicles. They would send back work orders. We had a
8 rough method of calculation to make sure that the number of
9 hours that they were going to spend didn't exceed what was
10 going on in the industry. To make sure that the costing
11 was correct. If the costing wasn't correct we would take
12 it back to Mr Frey and he would then go back and
13 aggressively argue the price in terms of what and often the
14 vendor would say yes but you've changed your mind, you've
15 changed your scope and he would convince them we definitely
16 hadn't changed our minds.
17   From there we would be able to, depending on the
18 price we would be able to sign the work order or the GE
19 would be able to sign the work order and we could
20 commission the work and go ahead. Then it would be taken
21 through the IT process or through, we did do some
22 buildings, we did do some contact centres, it would be
23 taken through the business uses to sign off on the
24 deliverables and then it was in production and we would
25 make sure that all the, so that at every gate there was

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1 specified artefacts that were required to sign off the
2 invoices and then one month after implementation the
3 development partners would normally give us the maintenance
4 and support and then the final invoice would be paid should
5 the delivery be successful. In the new regime we wait for
6 a business case and in the old regime we used to plan, as
7 you saw before in terms of the modernisation plan and we
8 used to have what we call the blokkies plan and we used to
9 plan at least three years in advance and we were probably
10 delivering in a cycle of about 5 months to get projects off
11 the ground. The new cycle is sitting at about nine months
12 to turn something around. We wait for a business case
13 before we can actually initiate the project.
14   The business case process is a thorny issue at
15 the moment because to create a business case takes a lot of
16 effort and it takes a lot of coordination from a lot of
17 different parties and you also have to go through the
18 procurement process. So you have to, in order to get your
19 business case complete you must go through the business
20 case process, go through the procurement process, get all
21 the costs, etcetera. You need to get a conceptual design
22 done. The business owner who is currently a GE in SARS
23 needs to do that themselves and it's a lot of work and to
24 take something through the full procurement process in
25 terms of getting the right prices can also take you three

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1 months or so. Once we get that business case after it's
2 been approved by the IPWG and the investment counsel we
3 need to restart that process because now you're going to
4 the BRS statement, now you get the detailed requirement.
5 We redo that process. So there's a lengthy process now
6 that's essentially been duplicated from how the previous
7 modernisation team did it and the procurement process is
8 taking longer than it used to take and we are no longer
9 involved in the work orders. The business owners do it and
10 the concern there is that it's a lot of IT and IT have also
11 been told okay hands off. So the IT team are not anymore
12 as involved in those work order processes because again
13 there was this stigma attached around who is actually
14 negotiated these contracts previously and who benefitted
15 from them.
16   MS STEINBERG: So you're describing a
17 less agile process but are there perhaps better checks and
18 balances in the new process?
19   MS BURGER: We're still using the same
20 development partners and we're still under the same
21 maintenance service agreements. We just go through it
22 double now.
23   MR KAHLA: But is that all, is there no
24 other processes that have been put in place that deal with
25 the issue that counsel has raised in relation to checks and

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1 balances?
2   MS BURGER: I'm not sure that it's
3 improved the process. We have more checks and balances but
4 whether or not it's better, I'm not sure whether sometimes
5 we are not doing it for form over substance.
6   MR KAHLA: So your checks and balances
7 essentially give rise to the nine signatures?
8   MS BURGER: Yes.
9   MR KAHLA: In the current system?
10   MS BURGER: yes, and moving us from a
11 delivery cycle of five months to now 9, 10, 11 months. In
12 some cases I've missed massive deadlines because we just
13 didn't manage to get the approvals and the following season
14 was one of the case in points. I didn't manage to get the
15 approvals in time. Therefore we ended up making a plan to
16 open filing season and we have to redeliver filing season
17 again.
18   MR KAHLA: So the governance process is
19 not enabling effective and speedy decision making?
20   MS BURGER: No.
21   PROF KATZ: Sorry just so that I can
22 understand your answer to counsel and to Mr Kahla, leave
23 aside the once that were frozen and you now continuing, a
24 new project starting de nova, starting now. Compare the
25 governance process for that as against the previous

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1 governance process?
2   MS BURGER: It is now a lot more lengthy.
3   PROF KATZ: On new projects?
4   MS BURGER: Correct.
5   PROF KATZ: Totally new.
6   MS BURGER: Correct.
7   MS STEINBERG: And you're saying where,
8 once you might have had two signatures you now need nine
9 but you're saying that doesn't enhance accountability for
10 checks and balances?
11   MS BURGER: No. The accountability is
12 with the CO and with the GE in the project management role.
13 So in the project management world we sign up the sponsor
14 and the owner as the CO and the GE responsible. The
15 challenge starts to come with, okay they are accountable
16 then why do we need the nine signatures because that takes
17 a long time and then when you get to the ninth one, the
18 ninth one says I don't agree then you start the process
19 again whereas before it was done a lot of brainstorming, a
20 lot of collaborative discussion which is not there at the
21 moment.
22   MR KAHLA: But that collaborative
23 discussion that you refer to around before it included the
24 business owner?
25   MS BURGER: Yes.

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1   MR KAHLA: The owner of the project?

2   MS BURGER: Yes.

3   MR KAHLA: So, I'm trying to understand

4   why was Gartner trying to communicate around the absence,

5   the submission relating to the absence of business input

6   into that process?

7   MS BURGER: So I was one of the

8   individuals who got into trouble with Gartner because I was

9   absolutely adamant that the modernisation memo was a

10   business case and Gartner is absolutely adamant it's not a

11   business case, it's not worth the paper it's written on.

12   So I, it -

13   MR KAHLA: Did they suggest how one

14   should -

15   MS BURGER: It didn't say business case.

16   MR KAHLA: Besides that, did they give a

17   sense around if it were a business case, forget about

18   what's written on the front page what would it have to deal

19   with?

20   MS BURGER: No they didn't, they were

21   just adamant it's not a business case.

22   MR KAHLA: So they never indicated that

23   in relation to the contents of the memo it failed to deal

24   with A, B, C and D, which would have been perquisites for a

25   business case?

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1   MS BURGER: Not in the sessions I was in.

2   No.

3   MS STEINBERG: In fact their final

4   recommendation is create a meaningful business case process

5   before project start and benefits realisation phase after

6   project completion. Was there ever any, following that

7   question, was there ever any input as to what a meaningful

8   business case process meant?

9   MS BURGER: I am not aware of any

10   deliberation. My GE went ahead and put something together

11   it was his business case template in terms of reference

12   that was adopted for business cases as we have them today.

13   But I am not aware that he did that with them. It was

14   something he put together.

15   MS STEINBERG: At that time or did it

16   pre-exist?

17   MS BURGER: No, it was done at that time.

18   In fact I think the particular document is dated the 16th of

19   February 2016, is the terms of reference for that

20   particular meeting, the DTMC. So it was done around that

21   time.

22   MR KAHLA: But in what way did it change

23   what had been done substantively, what you had been doing

24   in your process of determining projects and working out a

25   business case for projects. How much did it change in

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1   relation, arising from that document on the terms of

2   reference? Was it something significant that changed

3   besides the look and feel, I'm more interested around

4   substantively.

5   MS BURGER: No the challenge with this

6   one is that it's made the process more lengthy then what we

7   used to have.

8   PROF KATZ: So it wasn't only the label,

9   memo instead of business case, it was the content too?

10   MS BURGER: Ja, so I think -

11   PROF KATZ: That they objected to.

12   MS BURGER: Ja, it's possible. They

13   didn't tell me what they were unhappy with. I think our

14   frustration is that now it's a business case per project.

15   Whereas we used to have one business case for the effort

16   and that one business case was costed for the year and the

17   procurement arrangements were made for that business case,

18   that one business case. Now you need to go down to the

19   granular level of the procurement has to be per business

20   case and the return on investment process it has now

21   commenced. So this is our first year that we're doing

22   return on investment reviews per business case and that is

23   being done now, this year.

24   MR KAHLA: But were you doing your ROI,

25   your return on investment in relation to the big spend

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1   projects before?

2   MS BURGER: Yes, so the ROI was done

3   previously on the modernisation memo.

4   MR KAHLA: And it would reflect what that

5   ROI would be?

6   MS BURGER: The way that it worked

7   previously is that, I mean we still have it today because

8   it's not just a governance requirement from a SARS

9   perspective but also national Treasury perspective. We

10   have to report on a monthly basis in terms of what we've

11   achieved and how we're spending the money. So on a monthly

12   basis, a quarterly basis and a yearly basis there is a

13   report that comes out of SARS and that report then gets

14   sent to the Minister and that is what the Commissioner's

15   scorecard is judged against and then it ripples down again

16   at the end of the year. So in those reports we have to say

17   whether or not we've achieved and what is being achieved

18   for that project that's been implemented. So the business

19   owner has to vouch for, we spend R5 it's implemented and

20   yes this is the benefit we're getting and that prior the

21   new operating model that was in place even though it was

22   only one business case, it was in place at that time as

23   well.

24   MR KAHLA: But it would have been, what

25   I'm trying to get to would it have been in place prior to

Page 3039
1 the project being sanctioned and executed or were you
2 simply just looking on a review of the project after
3 execution to work out what the project was about and
4 whether you attained the objections that were set for it?
5   MS BURGER: Are you asking about the
6 monthly reporting?
7   MR KAHLA: I understand there might be
8 some monthly reporting, there might be even at the end of
9 the project an assessment around what the project had been
10 set. What I'm looking at is prior to the project being
11 sanctioned that it must go ahead would there have been
12 information around what the ROI is or then anticipated ROI
13 for that project would be so that it could come back later
14 to check whether you actually -
15   MS BURGER: Yes.
16   MR KAHLA: Achieved that ROI or even did
17 better or lesser.
18   MS BURGER: Yes, it was, in both cases
19 prior and now it is there.
20   PROF KATZ: Sorry but the new one, sorry
21 counsel, if I may just, the new one is not designed to
22 comply with National Treasury it's more onerous than
23 National Treasury?
24   MS BURGER: No -
25   PROF KATZ: Or would they say they did it

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1 because before you didn't comply with National Treasury?
2   MS BURGER: No I think in both cases they
3 comply.
4   PROF KATZ: But is it more onerous now
5 then National Treasury?
6   MS BURGER: No I don't think so.
7   MS STEINBERG: But you're saying its more
8 onerous then it used to be for you so both complied but
9 it's now more onerous.
10   MS BURGER: It's more onerous internally.
11   MS STEINBERG: Mr Kahla, this question of
12 return on investment of the modernisations project is one
13 of the big topics we've asked Mr Hore to address us on.
14   MR KAHLA: Okay, thank you.
15   MS STEINBERG: Just again to make sure
16 that I'm understanding. You said under modernisation there
17 was one comprehensive global business case that had the buy
18 in across the business and coming out of that you would
19 have projects whereas now it's almost that you start the
20 other way around. You have fragmented projects which
21 together should form the whole. Is that right?
22   MS BURGER: Yes, so I don't want to, let
23 me just explain again the APP, the annual performance plan.
24 So the annual performance plan gets done in our planning
25 cycle. It gets finalised around the end of January and the

Page 3041
1 annual performance plan had got a list of things that we
2 should be targeting as SARS. Out of each of those line
3 items there should come projects. The challenge now is
4 that we wait for somebody to pick up their line item. So a
5 responsible person must pick up their line item and make
6 sure that they get the business case done. From a project
7 management office that's not our responsibility however in
8 order to try to keep the plan going we've, we create a plan
9 and it's not, it's everything that we hear, whether we hear
10 it in the corridor, whether we hear it in the budget
11 speech, whether we hear it in the annual plan, we plan it,
12 we try to keep our view on what's coming but if the
13 business case never arrives I can't deliver it. So I can't
14 action it whereas previously we knew this was the
15 modernisation memo, this was the, what was approved, do it,
16 get it done. It's now, it's absolutely your job between
17 yourself and your strategist to make it happen come what
18 may. I now must wait and I must wait for an approved
19 business case. The best I can do is to call and say I'm
20 waiting for your business case, I'm waiting for, you're
21 running out of time. If you don't give me your business
22 case today I can't deliver for you this year. So I wait.
23 So again the rhythm is different in that previously we knew
24 what we had to do by the time April 1 opened we knew what
25 we had to do this year. We now wait. If we get the

Page 3042
1 business case great, we will start the delivery, if we
2 don't we miss it. So it's again a different rhythm in
3 waiting to make sure that we get the approved business
4 cases.
5   MS STEINBERG: But the problem there
6 sounds less about structure and more about leadership?
7   MS BURGER: Correct, so it, it is one
8 structural in that again there are so many strategy
9 departments needing to feed into this and the strategy is
10 not necessarily aligned between the different strategy
11 departments and we are still an end to end process. We are
12 still one end to end business. We have one end to end
13 value chain and we don't necessarily always have that
14 alignment and the leadership changes. We need to get
15 stability in the leadership so that we can get continuity
16 in that value chain.
17   MS STEINBERG: Moving to another topic.
18 Have you been involved in the implementation of SAP?
19   MS BURGER: Only from a project
20 perspective. We have the project to deliver so there is a
21 signed SAP leveraging business case in our stable which we
22 need to deliver which is underway at the moment. Not in
23 the discussions around go SAP that's not in our area.
24   MS STEINBERG: You mean whether to use it
25 or not?

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1   MS BURGER: Yes, ja, that's the IT
2 strategy, IT decision. We are just around the execution of
3 the project.
4   MS STEINBERG: So you have a business
5 case around the implementation of SAP?
6   MS BURGER: Correct. We have a business
7 the SAP leveraging business case which currently is focused
8 on the implementation of the mineral royalties function.
9   MS STEINBERG: Yes.
10 [15:02] MS BURGER: Which will go, the first
11 phase goes in December and that hopefully gives us the
12 platform for other taxes if that's the way we are going
13 there's still some decisions to be made on that.
14   MS STEINBERG: And in your experience so
15 far does SARS have the skill to implement it?
16   MS BURGER: We have challenge on both
17 sides. We have challenge on capability and we have
18 challenge on capacity. We have got some SAP team, we do
19 have some members of our team that know SAP well and that
20 are very good at SAP. We've had SAP in SARS for quite some
21 time, not necessarily on the tax side but in the own
22 account side and we have some very good capability. I
23 don't think we have enough capability and that then leads
24 to the capacity question. We don't have that. I
25 understand we're probably going with a new SAP product

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1 called SAP S for Hannah and that is a challenge. We don't
2 know, don't know it, it's a new product, a new upgrade and
3 from a capability perspective we've been having to put a
4 lot of people through training to get to that point.
5   MS STEINBERG: To implement the SAP
6 product called Hannah.
7   MS BURGER: S for Hannah.
8   MS STEINBERG: Ja. I think I'm covered
9 from my side. Is there anything else you would like to
10 discuss? You know Advocate Hobden's just reminded me that
11 I haven't asked you about phase 2. We've really been
12 talking about Gartner phase 1. Phase 2, the sort of big
13 projects in your area were project portfolio managements,
14 charter and amendments, deliverables, project completion,
15 report presentation schedules. Can you tell us about phase
16 2?
17   MS BURGER: So Gartner was required to
18 deliver on the project and portfolio management portion
19 which meant that they were required to develop a strategy
20 in terms of reference of framework, etcetera, which
21 essentially was the ways of working for the EPMO going
22 forward. It also included consolidating the project
23 offices which we did ourselves in any case and assessing
24 current skills and the requirements for the tool. They did
25 deliver on this and it took from the period January 2016 to

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1 October 2016. I think part of the challenges that we had
2 during this process was my frustration at my team needing
3 to redo a lot of the documentation.
4   So Gartner needed to deliver on these documents.
5 It was not an implementation at all, it was essentially
6 documents that they wrote and key members of my team were
7 rewriting in those documents in order to get them into a
8 state that they could be signed off. I did express this at
9 the final steering committee that I was very disappointed
10 with the quality of the work that was presented and the
11 answer was actually it was my expectation that was the
12 problem. They felt that I was unreasonable in my
13 expectation. But essentially the documents needed to be in
14 one case it was rewritten practically. I was also
15 frustrated -
16   MR KAHLA: And they is Gartner or
17 somebody else.
18   MS BURGER: Excuse me?
19   MR KAHLA: When you say they felt, is
20 that Gartner?
21   MS BURGER: Gartner, ja, so Gartner felt
22 it was my expectation.
23   MR KAHLA: That the expectations were too
24 high?
25   MS BURGER: Yes.

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1   MS STEINBERG: And when you say had to be
2 rewritten, rewritten by you?
3   MS BURGER: Yes, so my team did it. I
4 had two team members allocated full-time to that process
5 and they had to do it often in their spare time. In that
6 particular year it was actually Women's Day that the two of
7 them sat and rewrote a document that we just, there was no
8 way we could have signed it off. There was also some
9 frustration between them and Bain because Bain did our
10 structure and they felt our structure was incorrect. Bain
11 couldn't give us any terms of reference as to how they came
12 out with our structure. Gartner then said we had to do a
13 new structure which we did. We went through the whole
14 process of designing a new structure for the EPMO. When I
15 took it to RDO which was the results delivery office in
16 order to get it approved they told me it was wasted work
17 because they should never have done it. I have to lift the
18 Bain structure for at least two years before I can even
19 consider looking at a different structure. So there was a
20 bit of tension there, a bit of irritation. They were
21 talking to the Bain team about it but in the end we stuck
22 to the Bain structure and we shelved the work done with
23 Gartner on the EPMO structure.
24   MR KAHLA: Sorry, besides Gartner, who
25 else got informed of your dissatisfaction with the quality

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1 of work that had been generated by Gartner?
2   MS BURGER: So our sponsor at the time
3 was Gabo and Gabo was in our steering committee and he was
4 informed. So my GE knew about it and so was Gabo informed
5 as the SARS sponsor on the programme.
6   MS STEINBERG: Now having rewritten these
7 documents for Gartner have they been useful since then?
8   MS BURGER: So we do, they absolutely
9 have been useful. So I think that we've definitely used
10 the documents, for instance one of the documents is our
11 strategy and we've continued with that. We are seriously
12 wanting to get our maturity model up and we've definitely,
13 most definitely used the content of what came out of the
14 framework and we've continued to improve it. So we have
15 used that as part of our journey in continuing in SARS.
16   MS STEINBERG: Would you say you needed
17 Gartner in order to develop that strategy?
18   MS BURGER: Absolutely not. I have some
19 superb people in my team who could have done exactly that.
20   MR KAHLA: So you're doing better from
21 what you're saying?
22   MS BURGER: Absolutely better because
23 that's what happened in the end. With the rewrite and the
24 individuals that did it absolutely.
25   PROF KATZ: Did Gartner approve the

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1 rewrite?
2   MS BURGER: Yes, because it was their
3 deliverables. So it was their deliverables and then we
4 would rework them, rework them, discuss it with them, agree
5 and we would move on.
6   PROF KATZ: So they accepted that yours
7 was better than theirs?
8   MS BURGER: I would assume so since they
9 signed it off.
10   MS STEINBERG: Do you know how much
11 Gartner were paid for your work stream?
12   MS BURGER: No idea, we were not involved
13 in the costing.
14   MS STEINBERG: 5.84 million.
15   COMMISSIONER: How much were you paid for
16 Women's Day work?
17   MS BURGER: We do it for love.
18   MS STEINBERG: Finally from my side I
19 have, Gartner do a kind of assessment of themselves and
20 we've pulled up what you said about them. This was on the
21 7th June 2016 and you've said your overall project
22 experience was neutral. But most of your comments, you've
23 said their abilities were limited. Do you stand by that?
24   MS BURGER: I do. And I don't even
25 remember that. I'm very glad, at the time I think I was

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1 very cross and for me to say that my colleagues will
2 probably attest to, if I said that I was probably really
3 mad.
4   MS STEINBERG: You said their relevant
5 experience data and insight was limited, their effective
6 collaboration with the project team was limited, clear and
7 actionable recommendations limited, quality of deliverables
8 limited. I have no more questions.
9   COMMISSIONER: What is it that this
10 commission should do, do you think? What recommendations
11 should it make? Have you got any suggestions?
12   MS BURGER: So the one thing that I would
13 like to ask is, we have some amazing people. SARS has some
14 seriously amazing people and I would even go to say it is
15 the exception, the small exception that's not amazing.
16 There are some seriously qualified people, some people who
17 have got the most incredible insight to what can be done.
18 Can we not harness that energy ourselves to come up with
19 the new SARS and a new culture, a new way so that we can be
20 number 1 again, because we were? And it wasn't just about
21 being number 1 in government, it was also about being
22 number 1 in this country because we could have taken on a
23 lot of corporates with what we had and where we were going.
24 And one of the greatest challenges that we have is that the
25 tax fraternity and the trader fraternity in South Africa is

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1 also amazing. They're also very good. And if we're not
2 better than them then they're going to take us for a ride.
3 We have to be on par with the taxpayers and traders at
4 least in our education, in our attitude, in our service, in
5 our systems. If we're not, we're going to lose. So we
6 have to rebuild to be at least on par with those people.
7 And who better than the people we have? If we were to sit
8 down and harness some of the brain power that we have, in
9 our CO's, in our, collectively our Exco and our GEs and to
10 a large extent our execs, we could come up with an amazing
11 new SARS because we don't have to go back to where we were.
12 We do have to move with the times, we do have to change.
13 We do have to stay competitive. But we need to sit down
14 and brainstorm all those opportunities with the people that
15 work for SARS. We don't need consultants. And money is
16 really tight. I know Andre dreams of 1 billion for certain
17 things. We don't have the money. This country doesn't
18 have the money. But it's not always money that solves the
19 problem. We have to think out of the box, we have to think
20 of new ideas and there are many of those good ideas
21 internally. So can we harness that power and without
22 disrupting again too much, because I do unfortunately,
23 we've side-lined some really, really good people and we
24 have put people in boxes and said you will do and nothing
25 else. We must remove that. I'm all for the governance,

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1 I'm all for sticking to a swim lane, but we're stifling the
2 creativity of some amazing people in this organisation.
3   MR KAHLA: It's better just to ask
4 besides yourself in relation to the assessment of Gartner
5 that you had to fill, do you know if any other of your
6 colleagues, were you the only one asked to do that
7 assessment or were there other colleagues within your –
8   MS BURGER: I'm very sure more were
9 asked. I'm very sure that there are more assessments and
10 that that they –
11   MR KAHLA: Do you think they would have a
12 similar impression of Gartner as you had, probably not as
13 tough as maybe yours may have been considered but do you
14 think they would have, they were of the same impression of
15 the quality of services provided by Gartner to SARS?
16   MS BURGER: Yes.
17   PROF KATZ: Sorry, in answer to the
18 Judge, what you would recommend to the commission, you've
19 given an explicit and you say it's more than money,
20 liberating people all of that, but do you agree with
21 Andre's assessment that on the money side of it it's a
22 billion rand?
23   MS BURGER: That's not something that I'm
24 qualified to comment on. I would be very cautious, it's
25 not, I'm not an IT person, I'm eat, sleep, drink projects.

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1 And I do think it's going to cost us money but I cannot
2 pass comment on whether it's correct or not.
3   MR KAHLA: Just two other questions.
4 Would you be able to address me on the support provided by
5 SARS to the Department of Home Affairs and what does it
6 entail and how much of a burden, if any, is it to SARS? I
7 ask because it's one of the issues raised in their report
8 that you should not be a service provider to other
9 departments.
10   MS BURGER: I'm not the right person to
11 answer that question. I think somebody closer should be.
12   MR KAHLA: Okay.
13   MS BURGER: I think though what is quite
14 important on that is I also was explaining previously that
15 there are actually two relationships with our government
16 colleagues. The one relationship is on data sharing and
17 the other relationship is then where they've been provided
18 a service as in DHA. The data sharing is of critical
19 importance. So us getting the right population and who's
20 who and being able to harness it with fingerprints in the
21 branch etcetera, that's the one side that is really
22 critical especially now with all the fraud that goes on to
23 make sure that if you want your refund that we can actually
24 give you your refund and not somebody else your refund and
25 that relationship I think is very different to the

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1 relationship that possibly they're talking about. My
2 frustration in the third party data relationship is that a
3 lot of our relationships with other government departments
4 haven't continued, so for instance CIPC, we were on a
5 really great program with CIPC and that came to a
6 standstill until three months ago when we got an emergency
7 request from them. So I think we must just not confuse the
8 two. There's the third party relationship and the data
9 versus giving the service.
10   MR KAHLA: What brought the CIPC
11 relationship into a halt?
12   MS BURGER: Moratorium. We used to meet
13 with CIPC every Friday afternoon and we were developing as,
14 in 2014 we started, we implemented single registration and
15 the whole registration process needed to be updated so that
16 you as a taxpayer if you go to CIPC and you register a
17 company, that it automatically over the network registers
18 you for tax and then sends back your tax number and then
19 you don't have to come to SARS. And that journey had
20 started and we'd started with the registration component
21 and we had already done the specifications for update so
22 that if you change your details at CIPC that they let us
23 know you've changed or if a director leaves or joins,
24 etcetera, that was all put on hold. And so we've not
25 developed the relationship with CIPC until as I say three

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1 months ago they had a crisis and they needed to take down
2 one of their lines which we use a lot and we had to
3 suddenly help them with some functionality. But the
4 relationship in terms of the modernisation journey for CIPC
5 and ourselves, it was halted with the moratorium.
6   MR KAHLA: Would you also not be the
7 right person to enquire on in relation to their
8 recommendations on the inter front?
9   MS BURGER: I'm not the right person to
10 discuss with the inter front.
11   MS STEINBERG: Mr Kahla, we have got
12 witnesses coming who will talk about the Department of Home
13 Affairs. Just to remind you in our very first week of
14 hearings Mr Hore spoke about it. He said, number 1 it was
15 a directive from Cabinet that SARS become involved. And it
16 was three months before we were hosting the World Cup and
17 within, some R2 billion had been spent but it hadn't worked
18 and for about I think R20 million SARS created electronic
19 border stations. They were then, they then helped the DHA
20 to use SARS's technology which they owned to create the
21 smart card system. That's the evidence we have so far.
22 But we have witnesses coming who will take that a little
23 bit further.
24   MR KAHLA: Because one of those parts we
25 want really to understand whether has SARS being seen in a

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1   bad light or that SARS has been seeing this as one of the

2   good news stories of assisting other government departments

3   rather than it being a burden and I don't know whether

4   that's what has emerged with your interviews.

5   MS STEINBERG: There are witnesses who

6   have differing views. So I think we'll hear them.

7   MR KAHLA: Thanks, thank you.

8   COMMISSIONER: Thank you very, very much.

9   MS BURGER: Thank you very much.

10   COMMISSIONER: Thank you very, very much.

11   MS STEINBERG: Thanks Ms Burger.

12   MS BURGER: Thank you.

13   MS STEINBERG: Now those are our

14   witnesses for today and we'll be back at 9 o'clock tomorrow

15   morning.

16   COMMISSIONER: Thank you. Very good.

17   [INQUIRY ADJOURNED]

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