

# 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

DAY 20

18 OCTOBER 2018

PAGES 3483 - 3694

### HELD AT

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Brooklyn, Pretoria



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1 [PROCEEDINGS ON 18 OCTOBER 2018]  
 2 [09:10] MS STEINBERG: Morning, Judge and panel.  
 3 Before you swear in this witness I believe you want to  
 4 address the public.  
 5 COMMISSIONER: There are just a couple of  
 6 things I'd like to say just to get clarity. I will soon  
 7 have to file my own tax return and I hope I will do so in  
 8 time but I have no hesitation on filing it by e-filing.  
 9 I'm sure it will be perfectly safe and I have no qualms at  
 10 all about that. And I think that one must look at the  
 11 evidence one heard in a little bit of context. I didn't  
 12 understand any of the evidence I've heard to say that the  
 13 e-filing system is vulnerable at the moment. What I heard  
 14 from the witness is a warning and it sounded to me like a  
 15 fair warning that one should be taking steps now to make  
 16 sure that it remained that way. And I think that as I  
 17 understood the evidence he was saying it's not just the  
 18 filing, the SARS operations that is a problem but it's how  
 19 we interact with that on our computers and we advance as  
 20 well with technology and they may not be compatible in due  
 21 course. So I don't think there should be any concern about  
 22 filing your e-filing returns. I hope you will do so  
 23 because I have to do so and I hope you will do the same.  
 24 The second thing, I just want to get clarity,  
 25 give some clarity on what is meant by an interim report.

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1 There seems to be even amongst some lawyers unless they're  
 2 being mischievous some confusion about this. An interim  
 3 report is not a provisional report and I think one should  
 4 get that very clear. It is not provisional it is interim  
 5 and perhaps one should start from the beginning and just  
 6 see how a Commission of inquiry works. You know  
 7 commissions of inquiry are set up very often by the  
 8 President because he needs to do something and he wants to  
 9 find out what the facts are. Now the President hasn't got  
 10 time to come to SARS and make inquiries, etcetera so he  
 11 appoints a Commission and says please report back to me on  
 12 this. It's a matter of public concern to me. I need to  
 13 know if I need to do anything or what I need to do. Please  
 14 go and enquire into that, come back, tell me what you found  
 15 and tell me what recommendations you make. He doesn't  
 16 necessarily operate on, act on those, that's his  
 17 prerogative. But that's what he tells the Commission to do  
 18 and a Commission starts again there seems to be some  
 19 misunderstanding. A Commission doesn't start on the day it  
 20 has its first public hearings. It starts the moment if it  
 21 is diligent, it starts the moment it is appointed and there  
 22 are a lot of things to do before you have the public  
 23 hearings. For example in this case I think it was on a  
 24 Thursday that the proclamation was published. Well on  
 25 Friday I phoned the acting Commissioner and I said can I

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1 see you for a few hours and I went to him and on a Saturday  
 2 morning to say I know nothing about SARS, can you give me  
 3 some background and give me a context within which to work  
 4 and we had a very useful few hours as he just gave me  
 5 background to it. That's when the Commission started. It  
 6 started the day the public, the proclamation was issued.  
 7 And it continues until the end and the end being in this  
 8 case the end of November.  
 9 Now that does not mean that the President has  
 10 said do not report to me until the end of November. He has  
 11 said report to me by no later than the end of November. He  
 12 doesn't say to me don't make up your mind on anything,  
 13 don't reach any conclusions until the end of November. He  
 14 says by the end of November I'd like your report and that's  
 15 what we will try to do.  
 16 Now in the meantime though it might well be that  
 17 things arise in which you need to report to the President  
 18 in the interim and if you report to him in the interim you  
 19 might report in various ways. He might want you to just  
 20 say to him well, how are you progressing and that's the  
 21 kind of report you'd give. But it might be that you have  
 22 reached some conclusions on some issues along the way and  
 23 he says please report them to me so that I know if I need  
 24 to do something and that's what an interim report is. It  
 25 is simply a report that is made in the interim and before

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1 you get the final date that he has told you to report to  
 2 him fully. And an interim report might also contain  
 3 decisive final findings. In other words findings you will  
 4 not be going back to in the final report. They are saying  
 5 to the President we've reached conclusions on this issue  
 6 and that is our recommendation and that is the final  
 7 recommendation. It's not provisional, it's not saying I'm  
 8 thinking about this and I'll come back to it later. It  
 9 says I've thought about that and that is our conclusion.  
 10 If you want to act on it now, act on it now. It's up to  
 11 you, Mr President, from there on. Let me give you an  
 12 example.  
 13 Assuming a bridge has collapsed and the President  
 14 appoints a Commission to enquire into the collapse of that  
 15 bridge and assuming as you're going along you get evidence  
 16 that there's a structural defect somewhere that that was  
 17 one of the causes of the bridge collapsing and you are told  
 18 that all bridges have got that structural defect. You go  
 19 along to the President in the interim and say I'll tell you  
 20 what, I found one thing and that is that there is a defect  
 21 here and it's a defect in all the bridges. Please make  
 22 sure that an engineer goes and fixes that defect in the  
 23 meantime. We might find other defects later. But in the  
 24 meantime fix that defect, it must be done urgently. And  
 25 that's what an interim report will often do. There's no

1 restriction on the number of interim reports one might put  
 2 in. We might put in one every month if we find things that  
 3 need to be dealt with urgently. In this case the President  
 4 said please report to me in the interim by no later than  
 5 the end of September of where you are and what you might  
 6 have found by now. And that's why we reported at the end  
 7 of September. But an interim report I emphasise is not a,  
 8 necessarily a provisional report. It might be in the  
 9 nature of that interim report that there are provisional  
 10 findings that you convey to him. In this case there were  
 11 no provisional findings reported to him. We reported to  
 12 him finally on what we had heard on the evidence thus far  
 13 and we said this is urgent. If you want to act on it, do  
 14 so. That's up to you but we have reached a conclusive  
 15 finding on one issue at least. Let me take another example  
 16 and I think it is worthwhile just spending a bit of time on  
 17 this. Amongst our terms of reference we are asked to look  
 18 into, I didn't bring them, but I might get it, I think I've  
 19 got it basically correct. He says look into litigation  
 20 that has been commenced by SARS and tell me whether you  
 21 think it has been rational litigation. It's a very simple  
 22 thing to enquire into. You go and draw the files and you  
 23 look at the litigation and you reach a conclusion. There's  
 24 nothing more you need. It takes a few days. If you were  
 25 to ask me at the moment are you able to report on that

1 terms, of those terms of reference I'd say yes, we've  
 2 looked at it. We've looked at the litigation, we know  
 3 exactly what it was, it's all on paper. We need to know  
 4 nothing more. We can report on it. The fact that we don't  
 5 is because it's not urgent. Don't need to report on it at  
 6 the moment, we can leave that over and there are a number  
 7 of issues in the terms of reference that one has looked at  
 8 and we don't need to look any further but we'll report on  
 9 them in due course.  
 10 But we came to the conclusion, rightly or  
 11 wrongly, that there was something fundamentally wrong here  
 12 on all the evidence we had heard and it doesn't matter what  
 13 further evidence we hear thereafter, quite frankly I think  
 14 it can only get worse. We said this is urgent and you  
 15 heard yesterday from the witness who is in management and  
 16 what did he say? He said we've got to fix the leadership  
 17 and he said we've got to do it urgently. And we think it  
 18 is urgent because it is only half way through the tax year  
 19 and if you're going to lose more tax while you're sitting  
 20 around waiting simply because the, to wait for the end date  
 21 by which we have to report finally, well there are going to  
 22 be consequences and that's why we said you should act now  
 23 and that's the decisive action you should take. Whether  
 24 the President does so is his prerogative. Now perhaps I'm,  
 25 you can debate if you like those conclusions whether they

1 ought to have been reached and so forth. Well debate that  
 2 if you will but that was our view and that is the view we  
 3 stick with and we won't go back to that in the final report  
 4 because it's been reported on finally. As far as we are  
 5 concerned the present Commissioner should be removed as  
 6 early as possible and a new Commissioner put in so that  
 7 precisely what he witness said yesterday can occur. You  
 8 can get certainty in this organisation and move ahead. Now  
 9 if I'm wrong on that well I've got on my left Mr Kahla  
 10 who's a very experienced businessman at the highest level,  
 11 he also reached that conclusion and I say well I'm just a  
 12 lawyer but if the businessman of his experience also thinks  
 13 you can't run an organisation like that, well I take that  
 14 very seriously and that's, he tells me what he thought. Mr  
 15 Katz as well, Professor Katz, it was also his opinion. It  
 16 was the opinion of Advocate Masilo. That was our  
 17 conclusion and it's, that's the end of it. It's not  
 18 provisional, it's final. So please understand the  
 19 difference between an interim report and a provisional  
 20 report. An interim report is no more than a report that is  
 21 given in the interim until you get to the point at which  
 22 you are able to report finally on the other issues that  
 23 arise. Let me – I don't want to harp on the point but let  
 24 me give you another example.  
 25 Professor Katz was asked by President Mandela

1 many years ago to review the tax administration, the tax  
 2 system and to report on it. Professor Katz took three  
 3 years to do that, not because he's slow but it was a  
 4 massive task. But in the interim he gave many interim  
 5 reports and said you've got to do this now and next you've  
 6 got to do that now and you've got to do that now. So his  
 7 report came in a series of interim reports. Each of which  
 8 was acted on at the time because that was the final  
 9 conclusion that had been reached and then he moved on to  
 10 other things. We've got very wide terms of reference here,  
 11 very large and we will report as far as we can on all of  
 12 those in due course. But if anything else urgent comes up  
 13 in the meantime and I don't think that anything more urgent  
 14 will come up we will report on that as well. So I hope we  
 15 understand now the position of the difference between an  
 16 interim report and provisional report.  
 17 There's one other thing I'd like to say as far  
 18 the press is concerned. You know, I found it rather  
 19 unfortunate at the, early on in this Commission to have to  
 20 say to the press, look I won't talk to you individually. I  
 21 think it was a wise decision to make at the time, there  
 22 were good reason I thought for making that decision but it  
 23 was unfortunately and it's unfortunately because the public  
 24 is entitled to know what has been happening in SARS. It is  
 25 their institution, it's our institution and they're

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1 entitled to know and they are entitled to be informed  
 2 properly. And I understand the press cover many things and  
 3 sometimes they're not quite sure of the position here or  
 4 the position there. I would like to have had the  
 5 opportunity of talking to the press and saying have you got  
 6 any difficulties because it is in our interest, it is in  
 7 your interest, it's in the country's interest that  
 8 reporting should be as clear as possible. There shouldn't  
 9 be errors of this kind. So I say to the press if you've  
 10 got any difficulty please talk to me. I'm quite happy to  
 11 meet with the press. I will not meet individually with  
 12 press members. If I'm going to meet with them I will meet  
 13 with you all together. You don't have to come if you like  
 14 but you're welcome to come but I will not talk about the  
 15 work of the Commission to individual press members and I  
 16 think for good reason. So if the press has any difficulty,  
 17 if they want clarification tell me at lunch time and I'm  
 18 quite happy to meet with you. It will not be a meeting in  
 19 which I will now tell you things for reporting, it will be  
 20 matter for clarification. If you require clarification  
 21 please feel free to contact us. Do you think that's all  
 22 that I need to cover?  
 23 MS STEINBERG: Yes, Judge. Thank you.  
 24 COMMISSIONER: Just one other thing,  
 25 going back to the interim report. In some ways it's

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1 unfortunate that the interim report was published on the  
 2 President's website without its annexures. Some people  
 3 have apparently said well how can you recommend the removal  
 4 of the Commissioner before the end of the inquiry because  
 5 he might have something to say. Well go and read the  
 6 annexures. We asked Mr Moyane if he's got anything he'd  
 7 like to say. He was written to in explicit terms and said  
 8 on the evidence we have had these seem to us to be  
 9 conclusions one could reach. Do you want to say anything  
 10 before we reach those conclusions? It is a very full  
 11 letter, I'll make sure that the report together with the  
 12 annexures is put on our website. You can read the letters  
 13 if you wish. He was given an opportunity to say what he  
 14 wished to say but you know there comes a time where you say  
 15 look we've got to call a halt to this at some stage. If  
 16 you want to say something say it and if you don't well  
 17 we've got to move on. But I think it is very important in  
 18 this Commission that we should move on. I was walking down  
 19 the passage yesterday and a young woman was walking  
 20 alongside me and she said to me, Judge, we've got to start  
 21 rebuilding SARS. Now I don't know what your impression has  
 22 been from the evidence, there is no doubt whatsoever in my  
 23 mind that one has got to start rebuilding SARS and you  
 24 cannot rebuild SARS with the uncertainty that is happening  
 25 at the moment. So you give people an opportunity to say

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1 what they want to say and if they don't want to take it  
 2 well don't blame the Commission. Okay. Thank you. If the  
 3 press have got any questions tell me at lunch time will  
 4 you? Good morning, Mr Hore. It seems we have gone a long,  
 5 a lot of water has passed under the bridge since we saw you  
 6 last. Do you affirm the evidence you give will be the  
 7 truth, the whole truth and nothing but the truth?  
 8 MR HORE: Yes.  
 9 COMMISSIONER: Say I do.  
 10 MR HORE: I do. Ja.  
 11 EVIDENCE OF MR HORE  
 12 MS STEINBERG: Morning, Mr Hore. Will  
 13 you again tell us what your position was at SARS and when?  
 14 MR HORE: Ja. So I started off as the  
 15 general manager of strategy, modernisation and technology  
 16 and then in 2010 I think I was made the chief operations  
 17 officer which was a position I held till I left in 2014,  
 18 December.  
 19 MS STEINBERG: We've called you back to  
 20 focus particularly on modernisation and IT and you had  
 21 resigned by the time Gartner came and did its review. But  
 22 we've provided you with Gartner's reports and we've asked  
 23 you to look at those reports and give us your views and  
 24 perhaps you want to kick off there.  
 25 MR HORE: Thank you very much, Advocate.

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1 I think if I can as a starting point just ask the  
 2 Commission, I always have this challenge when we're talking  
 3 about technology with people saying you're using words that  
 4 don't make sense and it doesn't make sense to us and I make  
 5 it my business to say if it doesn't make sense to you then  
 6 ask me to explain it again. Because if we can't explain it  
 7 in common business English then there's something wrong  
 8 with the answer, not something wrong with the question. So  
 9 I will be guided about how deep you want to go or shallow  
 10 and say stop that you're not making sense and by all means  
 11 we'll try again in a different way. But I'm in your hands.  
 12 I hope to do it as businesslike as possible but it is a  
 13 technical subject. So we may have to dig a bit in order  
 14 for some things to make sense.  
 15 COMMISSIONER: Thank you, we'll do that.  
 16 MR HORE: Thanks very much. So as the  
 17 advocate pointed out I was provided with, I don't know, I  
 18 didn't count exactly the pages. I did see the affidavit  
 19 was like 700 pages. So I think, I have a day job so I  
 20 scanned it and I'll be open that I didn't go into a lot of  
 21 detail at every level because I just didn't have the time.  
 22 But I got enough I think from the scan to give you my sense  
 23 of it. Now if you remember the last time I sat here I said  
 24 there are two hypothesis in the room. There's hypothesis  
 25 1, SARS was a completely mess and we needed Bain to come

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1 and fix. I said and that Bain will present that hypothesis  
 2 and you will adjudge for yourself. I'm going to say the  
 3 same thing. I'm going to present the hypothesis that the  
 4 IT system was not a mess and certainly not what I found in  
 5 the Gartner documents. And you will have to Judge and  
 6 you've, I mean you've heard a few days, I've heard a few  
 7 days of it. Sort of a – I think it's starting to  
 8 demonstrate for itself what was happening but I'll go  
 9 through what my take of it is, if that's okay.  
 10 COMMISSIONER: Thank you.  
 11 MR HORE: But I don't intend to go  
 12 through 200 pages. You must turn those pages carefully,  
 13 it's a million Rand a page.  
 14 COMMISSIONER: I see your people skills  
 15 still need working on.  
 16 MR HORE: As I told you last time, Judge,  
 17 work in progress, work in progress. So this is the key  
 18 design principles I think it is page 2.  
 19 [09:30] The first one is sort of like a cover sheet, and  
 20 the first principle is Gartner says SARS core business is  
 21 revenue collection. We need to refocus on the core  
 22 business and all issues surrounding service delivery of the  
 23 core business. I'd just like to add that when Commissioner  
 24 Gordhan brought me on board, I think we're all clear about  
 25 revenue collection, the importance to the numbers. I mean

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1 that from a business perspective I think we're all clear  
 2 about, but he gave me a different take on it, a why take  
 3 which I think sort of drove the what we term that higher  
 4 purpose, and on a slightly more subtle level, if you would  
 5 permit me just a minute to digress. He said we need the  
 6 revenue to be the maximum it can be, because we need enough  
 7 money to redress the wrongs of the past without  
 8 compromising the development of South Africa as a country.  
 9 If we don't have enough money some very hard choices have  
 10 to be made, and either you're going to be addressing the  
 11 wrongs of the past which gets in the way of future  
 12 development. So they fiscal space as it's termed, is a  
 13 critical element. There isn't some maximum revenue number  
 14 that we can say okay, that's good. Until we know we're  
 15 collecting all the tax that's due, our job isn't done. So  
 16 I'm glad to say design principle 1, hundred percent  
 17 agreement with Gartner. The second part is that we should  
 18 be customer centric. Also hundred percent agreement, and  
 19 I'm afraid Judge after the slide, that's it. We don't  
 20 agree at all after here. So I'll go into it.  
 21 So if you have a look, we you saw these last  
 22 time. This is the tax buoyancy up the end of 2014, 1.48.  
 23 I think we explained that tax buoyancy isn't a physical  
 24 phenomenon that you get just because you're lucky. You  
 25 have to work very hard for it and I think we were on a

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1 trajectory where things was going, and I think you've heard  
 2 from my colleagues how hard the work was. 359 different  
 3 changes in a year which is as someone pointed out, one a  
 4 day. We didn't do them in the day, they were weekend work,  
 5 but most weekends we are busy and this is people who are  
 6 not paid to overtime. This is people working because it's  
 7 right for the country, and then, and I took these  
 8 specifically from the Gartner deck. These are from SARS  
 9 obviously, but they talk to what we spoke about for two  
 10 hours last time. So I'm not going to, if it please you  
 11 Judge, take you through them all, but I would like to point  
 12 out one or two things. If you look at the second from the  
 13 bottom right, the savings from the program is 26 billion.  
 14 Now I'll get back to that and explain that a little bit  
 15 more, but there's like amounts of the risk engineer the 51  
 16 billion. All these sort of numbers and peoples taxes  
 17 improving, we can carry on going, and that's the one for  
 18 tax and here is the one for customs. So I'll just note  
 19 that for now, because I'm going to come back to it, because  
 20 there's a lot of questions about they couldn't determine  
 21 any ROI. We'll come back to that question.  
 22 MS STEINBERG: ROI return on investment.  
 23 COMMISSIONER: I wonder you know, I read  
 24 through your evidence again that you first gave and there  
 25 were many things you said well I'll come back to that and

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1 I'll come back to that. Could you rather not come back to  
 2 that, because a lot of them you didn't come back to, and  
 3 perhaps if you make a point can you deal with it then so  
 4 that we can -  
 5 MR HORE: I'll try Judge.  
 6 COMMISSIONER: I understand that  
 7 sometimes it's out of the sequence.  
 8 MR HORE: Ja.  
 9 COMMISSIONER: But it helps if you at  
 10 least give us a synopsis of what you mean.  
 11 MR HORE: I'll try. So the, a return on  
 12 investment is a question about what benefits am I getting  
 13 for this investment in money. It's a cost benefit analysis  
 14 for want of a better word. There were always cost benefit  
 15 analyses done but the debate I believe Gordhan is trying to  
 16 get to, is saying we couldn't fine the quantifiable in  
 17 metric terms, what each little component was going to  
 18 deliver. Now that's a fair criticism. But the point that  
 19 I will make to if you like juxtaposed against that. When I  
 20 was in a previous, my previous life in a bank, when your  
 21 cost income ratio is about 50 percent, and you've got four  
 22 or six competitors, you have to work very hard to work out  
 23 if I invest this large sum of money over multiyears,  
 24 because your basic stuff is working, will it actually pay  
 25 back and is it a good decision to make. I want to point

1 out that SARS cost income ratio is one cent in the rand.  
 2 We didn't spend a huge amount of time trying to quantify  
 3 the benefits, because they were obvious and at one cent in  
 4 the rand if we wasted three months calculating it, we would  
 5 have missed a revenue opportunity to land something that  
 6 generated revenue.  
 7 That doesn't mean that there weren't benefits  
 8 explained and that it couldn't be calculated, as we have  
 9 highlighted and I'll come back to that a bit later. But  
 10 the only point can be that you need to, it needed to be  
 11 quantified is what I'm guessing they meant, because every  
 12 business there's the memos as it's called. I'll get to  
 13 that, you that's how you do things in government, but let's  
 14 leave that in peace, the memo. It explained exactly what  
 15 you were going to do. The annual performance plan tells  
 16 you what you are going to do. Our presentation department,  
 17 the annual report said what we had done. The MPF said what  
 18 we were going to do to treasury. There was planning going  
 19 on continuously. So it's not like we didn't know what we  
 20 were going to, and if you want money from treasury as I  
 21 believe SARS is struggling now to get money from treasury,  
 22 we struggled. In the beginning we had to go and explain  
 23 what are you going to spend this money on and why is it  
 24 going to be good for the country and why should we give it  
 25 to you when we've got so many other competing demands. So

1 I think we explained it in enough detail for them to give  
 2 us the money. So it's going to be a question of judgment.  
 3 Is it enough, not enough, but then I'll come back to  
 4 whether they applied some of their own principles to their  
 5 own work, which we will get back to, because if it's that  
 6 important -  
 7 MS STEINBERG: But just to put it simply  
 8 Mr Hore, you're saying that for example the slide on there,  
 9 there's a 22 percent improvement in electronic payments,  
 10 200 percent improvement electronic submissions in the  
 11 custom space, but while it may be theoretically possible to  
 12 monetise the benefit that that brought to SARS, it speaks  
 13 for itself and you didn't waste the time and money putting  
 14 that into money terms, because it was obvious and revenue  
 15 collection overall was increasing.  
 16 MR HORE: That's a hundred percent right  
 17 and I would just maybe to emphasise further. A wise man  
 18 and he's sort of sitting on, up there once gave me great  
 19 advice. He said don't add precision to imprecision. So  
 20 we, I went, we found a wonderful document from US Aid  
 21 written in 2013. Where they say how you should look at a  
 22 tax authority and what a modernisation program looks and  
 23 the cost benefit analysis. It gets down to saying if you  
 24 can you should add what the serving is for the tax payer  
 25 for filling in a tax return now electronically. How much

1 does it save you economically? You can continue the  
 2 process to say, and if I get a refund fast and we get more  
 3 compliance, how do you calculate that number with accuracy.  
 4 COMMISSIONER: Well, that's what I've  
 5 heard evidence on and I mean in one's personal life, not a  
 6 voluntary client of SARS. I'd rather not pay tax, but if  
 7 I'm going to pay tax, please make it easier for me. It  
 8 seems to me it goes beyond rands and cents. You've got  
 9 obligations to people who are not voluntary clients.  
 10 MR HORE: And I think that's, in our  
 11 previous presentation, the idea of collecting revenue, all  
 12 the strategies are from the key tax authorities around the  
 13 world. It starts with voluntary compliance is you need to  
 14 make it easier for the people trying to comply and hard for  
 15 the people who're not, and then you must educate people so  
 16 they know the difference between the two things, but if you  
 17 don't make it easy and I think we, I mean if you take a  
 18 straight view on we paid refunds early and fast, you know  
 19 if you do a business case analysis on that and you say the  
 20 cost of the fiscal's of speeding up the refunds is a minus.  
 21 Let me just sit on the interest and earn some more money  
 22 and you know, you can have a view about what that is, but  
 23 if you say you want people to feel that they, if they owed  
 24 the money and by the way they paid the tax in advance, it's  
 25 coming off every month off their salary, now if they if

1 they do it back, you're already six months into the period  
 2 by the time the filing season starts. It's an obligation  
 3 to give it back quickly.  
 4 COMMISSIONER: I think we've got the  
 5 point that this is not a commercial operation.  
 6 MR HORE: And -  
 7 COMMISSIONER: It's a public corporation.  
 8 MS STEINBERG: But I think there's  
 9 another point that mustn't get lost, that when you're  
 10 looking at return on investment, you're looking at the  
 11 amount of revenue SARS collects, you're looking at making  
 12 compliance easy but you're also looking on a return  
 13 investment in the economy. So when customs turns its  
 14 wheels quicker, that has an enormous impact on South  
 15 Africa's economy. Likewise when someone doesn't have to  
 16 spend two days filling out a tax form, they are  
 17 economically productive in those two days. So a proper  
 18 return on investment would have to look at all of that.  
 19 MR HORE: Totally, and coming to a  
 20 branch, we worked quite hard to say people don't have to  
 21 come into branches when they change their bank account  
 22 numbers. People tell me of the queues they stand in now to  
 23 just confirm a bank account number for a refund. Now risk  
 24 management versus gatekeeping Judge, is a critical element.  
 25 We did touch on it last time. If you gate keep the system,

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1 you'll gridlock the system. You need to apply a risk  
 2 management lens which says based on what I'm trying to do,  
 3 is this going to be more or less risky? I'll give you an  
 4 analogy in the credit card business. If we, the credit  
 5 card have very sophisticated risk engines that try to  
 6 determine who is cheating, because people like to steal  
 7 from credit cards. That's just how it works. If you  
 8 stopped every single suspicious transaction, you would  
 9 create such a lousy service for your clients that you  
 10 wouldn't have a credit card business. So you have to get  
 11 this balance incredibly finely tuned, because otherwise you  
 12 win the battle, lose the war. So in these questions that  
 13 we have, and I'll get back to the loan individual, the lone  
 14 ranger story a little later. We had an Exco with, there  
 15 are people like Kosie Louw who was a global expert on tax.  
 16 40 years head of tax commissions, globally chosen. Do you  
 17 think he didn't ask all these questions? I mean, so lots  
 18 of debates about paying it early and what the impact would  
 19 be and at the end we came down, because the into the basics  
 20 which says you need to do what's right and that's not got a  
 21 price to it per se in rands and cents that you calculate.  
 22 Just say if we can find a way to do that, we should and it  
 23 puts, to the other point of the economy it puts money back  
 24 into the economy where people, and some people are you  
 25 know, there's a lot of borrowing in South Africa if you

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1 study the numbers. People are quite stretched and if you  
 2 then don't put back their refund, it makes a difference for  
 3 some people between, ja.  
 4 PROF KATZ: Sorry, can I just ask one  
 5 question? Is Gartner a well-recognised authority on  
 6 assessing tax institutions as opposed to looking at banks  
 7 etcetera? Would their starting point are not taking  
 8 cognisance of all the points you now make there because of  
 9 a limited exposure to a tax collecting authority?  
 10 MR HORE: Well, I didn't have time,  
 11 Professor to go through all of the detail that I would have  
 12 loved to have. If I had a month of holidays, I would have  
 13 taken it off, because there is so much interesting to go  
 14 into, but I looked at the CVs of the people who were doing  
 15 the work. Did you see anybody has ever been in a tax  
 16 authority? I did see that one of the benchmarks was, one  
 17 of our neighbours, I won't disparage the neighbour, but  
 18 quite frankly to compare us with a neighbour, let's leave  
 19 it like that.  
 20 But that's why and I will get to the lack of the  
 21 systematic thinking, because if you divorce your IT from  
 22 your business equation, you will hear, what we have been  
 23 hearing, well at least I picked up snippets of it during  
 24 the week. This idea that we can't tell, we can't get the  
 25 IT started because we're waiting for the business people

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1 because the tail mustn't wag the dog and all these  
 2 interesting analogies. So properly done, an IT operation  
 3 at the top of the maturity, I'll come to Gartner's own  
 4 picture and I'll then compare and contrast it with this  
 5 other survey from USA. It says at the top it's you're a  
 6 business partner. You're not a shop that's providing, a  
 7 re-active shop providing services when you get called. Now  
 8 to do that you have to be part and parcel of what the  
 9 business is trying to do. You're not somebody who takes  
 10 orders when someone sends them and throws it over the  
 11 fence. You are working together to say with this  
 12 technology we can enable these things that you might not  
 13 have thought about and then it's a iterative co-creation  
 14 job, and if you're not co-creating you're in trouble.  
 15 MS STEINBERG: And may I ask you on that.  
 16 COMMISSIONER: Just wait.  
 17 MR KAHLA: With all of what you have just  
 18 said and I know you're going to be returning to hopefully  
 19 given the caution the Judge has given, to the issue of the  
 20 memos. The points you're making around you would be making  
 21 an investment of X amount of money to do the following bits  
 22 of things with the objective of attaining X, was all of  
 23 that put up in either the memo, whatever that would result  
 24 in the sanction for the projects that would be rolled out?  
 25 MR HORE: I believe it was to the extent

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1 that, I mean you have examples of them, you can decide for  
 2 yourself, but it certainly convinced my colleagues on Exco,  
 3 and if everyone thought that I signed these memos myself,  
 4 but we'll come to that point, and it didn't work like that.  
 5 These were hard fought over decisions. Someone wanted  
 6 things. Not everybody got what they wanted, but as a  
 7 collective, with finally the Commissioner making the final  
 8 call, perhaps he decided what we would prioritise for the  
 9 next year.  
 10 MR KAHLA: So what would have been gained  
 11 from the investments ROI, who would have been clear to the  
 12 Exco and the others making the decisions?  
 13 MR HORE: So -  
 14 MR KAHLA: Including the treasury to the  
 15 extent that you would be requiring funds from the treasury.  
 16 MR HORE: And if you've ever been through  
 17 those treasury processes, they have a certain bucket of  
 18 money for the whole country. They, you need to have a very  
 19 good case. I remember going there in the beginning. We  
 20 had spent three hours convincing them give us some money,  
 21 and they'd say for what? I mean so it will improve revenue  
 22 they said. That's some other department. Tell us what are  
 23 you going to do with this thing and how is it going to  
 24 improve the efficiency and effectiveness, because we're  
 25 talking about the cost part. There's, I remember one of

1 them said that's for the sangomas down the passage who  
 2 worry about the revenue. We worry about the cost, and so  
 3 we have to convince them, and then through this whole  
 4 process, but I'll get to it. There was an overlay of a  
 5 strategic plan that started right at the beginning saying  
 6 we are going to do this over, within a framework over a  
 7 many multiyear period, and then each year we would then say  
 8 okay, reprioritise now. What did we get done, what got  
 9 reprioritised during the year. I mean we got one example I  
 10 remember ETI came up and it was do it now. Now with the  
 11 tools we had, we were able to do that in under three  
 12 months. Most countries take a year or two to develop an  
 13 employment taxing incentive.

14 Now when you suddenly get that from we need that  
 15 now as a country, you can't say okay no sorry, we're busy.  
 16 You must make a plan. Then that shoves everything out. So  
 17 I think my colleagues tried to demonstrate the active agile  
 18 prioritisation that's required. At a business level and  
 19 then how it translates at a technology level where you've  
 20 got wires and all these things you have to connect and  
 21 interfaces between systems that have to work and you have  
 22 to get it all scheduled, and if you're agile, that's a  
 23 weekly job. I heard the story that you can do this  
 24 manually monthly. I don't know how you do that. But maybe  
 25 I'm old school.

1 MS STEINBERG: I want you to just out of  
 2 that verify two bits of evidence that we've had over the  
 3 course of the hearing. The one is that as you know Bain  
 4 were very critical of your role and the said there was too  
 5 much power concentrated at the COO. We were told by other  
 6 witnesses that in the lifecycle of SARS, what you were  
 7 doing at that moment was marrying the business to the IT,  
 8 and that was the reason it was consolidated under you and  
 9 it was an interim arrangement. It would later be  
 10 decentralised. Is that correct?

11 MR HORE: So, just to remind me Judge, if  
 12 I forget and I repeat myself a little later, because it  
 13 does come up in this lot. I had two roles. It was chief  
 14 operations officer and of what we would call more the  
 15 factory type businesses. So it sounds like a lot of people  
 16 reported to me, etcetera, but it is the more simplified  
 17 part of the tax processes. We had the LBC which was  
 18 reported somewhere else, because and the VIP units and the  
 19 large or the high net worth individuals that went somewhere  
 20 else. We also had people who did the what we call the  
 21 heavy enforcement, the criminal enforcement.

22 So the basic process was try and weed out the  
 23 sort of normal stuff that we can deal with you know  
 24 penalties and stuff and with the really bad guys, because  
 25 there is only a certain capacity to process cases through

1 the criminal justice system in South Africa. It's quite a  
 2 narrow pipeline. He said are we making sure that we are  
 3 making the right places are getting in that pipeline and  
 4 you're not clogging it up with those people who haven't  
 5 filed their tax returns, because if we send 100 000 of  
 6 those cases into the, per annum into the system, you're  
 7 going to have a problem. So we started to say for instance  
 8 I think we're going to need to develop a penalty process,  
 9 like a fine system to stop people not filing their returns,  
 10 because there was a point where people said yes, it's  
 11 criminal but who cares.

12 [09:50] So we built a – we just said we need a penalty  
 13 system. We didn't spend quantitative – how much is this  
 14 penalty system and when it produced the kind it did in the  
 15 first few years we were like wow. It's way bigger than we  
 16 thought it would be. But it had a different agenda, that  
 17 revenue it generated is only a small part of it. The real  
 18 job was to say there is a consequence if you don't file and  
 19 the filing rates improved.

20 So now if you try and do a business case saying  
 21 what does it cost to build this in an IT centre and then  
 22 try and estimate the impact it's going to have. Well  
 23 you'll spend a year just trying to estimate and then  
 24 somebody is going to say it's more or less than what you  
 25 expected. My point is so what. We've got objective

1 numbers on the previous page and just go back. And we are  
 2 going to come to it again. We took just the savings,  
 3 Judge, we didn't add any of these other benefits, just the  
 4 savings in the institution in rands and cents. The things  
 5 costs like 4 point something billion and yet that saving is  
 6 seven times that amount and if you do a straight DCF on the  
 7 savings. And the savings by the time I finished actually  
 8 paid for what we had spent. Now most people struggle to  
 9 get that just from the savings. I'm sure Mr Kahla and  
 10 Professor Katz will say if I could do IT projects that we  
 11 knew that what you spent could be paid back in four years  
 12 and then with the multiplier on it let alone counting the  
 13 revenue, I mean there's 51 billion of yield of a risk  
 14 engine which we haven't even added into this equation.  
 15 That's quantified. Now you're saying – I'll get back to  
 16 it. If you couldn't quantify it which is what I read, it's  
 17 not quantifiable. Who did you ask? I'll get back to it,  
 18 no one spoke to me, not once.

19 MS STEINBERG: So just to clarify, was  
 20 the answer to my question yes?

21 MR HORE: I apologise, advocate. The  
 22 answer is yes.

23 MS STEINBERG: Yes. Am I understanding,  
 24 just for clarity, that Gartner was very critical of SARS  
 25 governance processes. Now are you saying that you felt it

1 would have been wasteful to make that highly detailed  
 2 business case beforehand, predicting what you think you  
 3 might generate? You just got on and did it and the figures  
 4 show there was great benefit. Is that what you're saying?  
 5 MR HORE: And I think, I go back to – if  
 6 you're cost to income ratio is one cent in the rand, if  
 7 you're out by a little bit that's the precision to the  
 8 imprecision. If you had 50 or 60% you're going to worry  
 9 about these things and especially if you've got  
 10 competitors. We don't have competitors. So if it took  
 11 three months extra, just three months and that stopped us  
 12 implementing a revenue generating initiative that's three  
 13 months too long in my view. Now we'll get back to it, this  
 14 was built into annual reviews. So we had a chance every  
 15 year, we didn't set off on a seven year journey like some  
 16 of these projects or 20 years and when you find halfway we  
 17 doubled the expend and there's still revenue coming in,  
 18 every year this thing was checked. And you could see the  
 19 benefits, it was obvious. You didn't need to be a rocket  
 20 scientist to work out wow that's actually working very  
 21 well. So we're saying the need for the precision that they  
 22 talk about and I'll get back to – if they were so keen on  
 23 the precision where's their precision on – I have yet to  
 24 find a quantitative metric in any of their papers that says  
 25 what they're going to say with their plan.

1 So if the logic is correct before you can start,  
 2 before you spend 150 or 200 million you must know the  
 3 saving. Where are those? You say no I need 18 months to  
 4 work it out. So okay, we didn't have 18 months, so that's  
 5 two years, I'll show you what happens to the revenue then  
 6 if you spend 18 months thinking about it instead of  
 7 implementing things that actually generate revenue. And if  
 8 you're a little wrong, something may have got some little –  
 9 made a little less, others were much better than we  
 10 thought. Who cares? So long as in the round we'd largely,  
 11 we're fundamentally on the mark and you can see it from the  
 12 buoyancy. Then okay, so what if we're a little wrong on  
 13 the calculation upfront. It's not the upfront that  
 14 matters, we measure it as we go along. Then we can decide  
 15 to stop investing in that initiative, or put some more  
 16 money into that initiative or spend it on something else.  
 17 So the whole thing of a strategy execution is once you've  
 18 got this and I always say planning and execution are two  
 19 different things, it is a great plan, terrible execution.  
 20 So I don't understand that logic because if your plan  
 21 doesn't take into account what you can execute then it's a  
 22 poor plan. It's like saying to somebody who has a problem  
 23 jumping, say they can jump two feet, you say he must jump  
 24 18 feet. So the plan is good, 18 feet would be a world  
 25 class jump but you say you're jumping at two feet, now how

1 are you going to get to 18. Well that's the problem with  
 2 execution, it's nonsense, a plan doesn't bear any reality  
 3 when you're ground it in where we are. So start with two  
 4 feet to three feet, now we're talking about something.  
 5 Show me the path to get to 18 feet, don't just say the  
 6 answer is why, how am I going to get to it? This was  
 7 nothing more than huge governance overload and bureaucracy.  
 8 I concur with a number of my colleagues, it added  
 9 no extra real governance in checks and balances, it  
 10 actually just slowed everything down and broke pieces that  
 11 were working. So to get back to your point, Advocate, I  
 12 had two jobs. I was COO with 70% of the people and I was  
 13 also asked to be program lead for the modernisation while  
 14 this, what we call the heavy duty lifting was happening.  
 15 Now we didn't have a – we thought 10 years would be what  
 16 other jurisdictions have sort have said, 10 to 14 years,  
 17 it's a multiyear sort of activity. So when it would stop  
 18 well that would depend, when do you start saying actually  
 19 it's moved away from being something special into business  
 20 as usual and still engrained and everybody's doing it. And  
 21 I'll get back to - I was surrounded by unbelievably capable  
 22 people, the most hurtful comment I've gotten in this entire  
 23 document, the one that I object to the most, the rated of  
 24 the people a one if I got it right.  
 25 Do you think these results which took us from

1 drowning in paper to leading edge globally was done with  
 2 people who were incompetent? Just explain that logic to me  
 3 to say unless you had a defined outcome you were aiming for  
 4 how can you make that statement? And then you look in the  
 5 detail and this is I'll get back to, the whole process why  
 6 I stopped is because I got a Gartner statement which  
 7 doesn't accord with anything, so normally you would say  
 8 where's the management comment that responds to this  
 9 process. And then you say okay if I read the management  
 10 comment and they tell me some stuff I remember or I can  
 11 call someone and said that's completely different to what I  
 12 expect. But there is nothing on the management comment.  
 13 And the entire secrecy that this thing was shrouded in and  
 14 I'll get it, it reminds me of another process that happened  
 15 in SARS around the time when I left. People in locked  
 16 rooms in the corner, I've never seen a strategy process  
 17 that's done in secret. Maybe if you worked for a State  
 18 Security Agency or something, maybe they do it like that.  
 19 But in a business you involve everybody and you make them  
 20 part of the process.  
 21 MS STEINBERG: I want to ask you a  
 22 question about – sorry. Do you want to finish?  
 23 MR HORE: No. These are slides later on,  
 24 so you're going to have to bear with me then –  
 25 COMMISSIONER: I don't mind hearing it

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1 repeated, I just don't want to know that I've got to wait  
 2 until the end, I just want to know where I'm going.  
 3 MR HORE: So can I sort of work it out?  
 4 If it's the next slide then it's a very good question and  
 5 then two slides down –  
 6 COMMISSIONER: Sure.  
 7 MS STEINBERG: I wanted to pick up on  
 8 your staff.  
 9 MR HORE: Ja.  
 10 MS STEINBERG: You don't have to comment,  
 11 but your reputation is as in innovator in the IT space and  
 12 on the cutting edge. We had evidence yesterday that  
 13 suggested that people who had been in the organisation for  
 14 20 years were not what SARS needs because they're change  
 15 resistant. Would you comment on that?  
 16 MR HORE: As I said I did hear that part  
 17 and there's no good people and they all should be – they  
 18 belong in the past and they don't want to listen. When I  
 19 had arrived at SARS I came out of a sort of quite hard  
 20 driving, pushing banking environment and I think I was a  
 21 culture shock, Judge, for lots of people. That's why we're  
 22 still working on work progress. Not one of the people  
 23 though, I just didn't take the attitude that they couldn't  
 24 change and couldn't up skill themselves. And if you go  
 25 back to the last presentation, we spoke a lot about – we

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1 took the existing people, even people taking staples out of  
 2 buff returns, you know those old tax returns which were  
 3 stapled all the attachments and made them tax preparers all  
 4 the way to the IT shop, we used to release things, when I  
 5 first got here, on Friday afternoons. So you can have the  
 6 weekend off. Unfortunately one Friday it didn't work so  
 7 well and then we spent the weekend trying to fix the mess.  
 8 And I said to them who releases for mission critical stuff  
 9 during the week. There's a standard in the IT industry you  
 10 release when people are least likely to be using it so that  
 11 you impact the least amount of people. So it's midnight, 1  
 12 o'clock on a Saturday. So if you ask the poor people there  
 13 to do the stuff that's what their weekends were, releasing  
 14 software.  
 15 MS STEINBERG: It's a slightly different  
 16 question. In your experience here and elsewhere when you  
 17 innovate in the IT space is it the youth who drive it, or  
 18 is it people with experience or a combination?  
 19 MR HORE: It's a fascinating question, in  
 20 fact in my current role I did ask my current chairman why  
 21 he would look at an old person sort of like me to do this  
 22 job. Because he sent I want people who've learnt the hard  
 23 way what not to do. Not people who are still learning. So  
 24 he hired people who were seasoned. I think you need a  
 25 combination of both those things, but we want seasoned

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1 people who are not tired if you know what I mean. They're  
 2 still prepared to roll up their sleeves and get working.  
 3 So if you want to do 8:00 to 4:00 and go home, well I'm  
 4 sorry then that's not going to work. We still have a pace,  
 5 but just because we're elderly doesn't mean that we can't  
 6 stay with the pace and sometimes the younger people find it  
 7 hard to keep up with some of our pace. So none of these  
 8 generic, demographic/things can work and so it's just I  
 9 think I couldn't imagine someone saying that to all their  
 10 people and expecting that they're going to be motivated  
 11 after that.  
 12 MS STEINBERG: And you think the existing  
 13 team at SARS, most of whom who have remained, have the  
 14 capacity to innovate the sort of change that SARS  
 15 desperately needs now?  
 16 MR HORE: I'm absolutely convinced of it.  
 17 And if you don't want them I know there are lots of  
 18 business out there who but for the impact it would make to  
 19 this business would take them gleefully. But you know, if  
 20 we start taking all the good people here then you will have  
 21 a problem. But you know, if they're going to be pushed  
 22 down into doing work that they don't know how to do, but  
 23 these are people who stand on global stages and I think  
 24 you've seen of them over the last couple of days. Do they  
 25 strike you as has-beens? Don't know what's going on. Are

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1 they a little bit rudderless at the moment, are they unsure  
 2 about what – some of them struggling beyond the norm to be  
 3 expected to try and get something done and banging their  
 4 heads, this part of alignment which we'll talk about, which  
 5 is fundamental in an agile process. Get the senior people  
 6 aligned so that the people who are trying to execute aren't  
 7 banging their heads every day about conflicting priorities.  
 8 If you don't get that right it's, you know, the difference  
 9 between as we say a light bulb where the difference gets in  
 10 the way and it doesn't do much and a laser beam where  
 11 there's coherence and you can punch your steel. So to get  
 12 –  
 13 MS STEINBERG: Aligning people is not  
 14 babysitting people.  
 15 MR HORE: No the micromanagement thing  
 16 now was a special point yesterday. There's as difference  
 17 between aligning weekly on projects of these scale, where  
 18 you're talking about, we were spending about 500 million a  
 19 year I think, modernisation. You try and keep that R500  
 20 million multi-week thing aligned. You need a lot of  
 21 patience and a lot of maturity in that room for a multi-  
 22 disciplinary team to come to bear. Now if that's  
 23 micromanagement then someone doesn't understand what we  
 24 were doing because it's absolutely not that. And somebody  
 25 eventually has to say we've got a collision here, you stop

1 and you go. Eventually that comes down to a decision, you  
2 hopefully get it and got alignment, but not always. But  
3 eventually someone – that was my job, someone has to make a  
4 call at the end of the day when we have two collisions.

5 But it's within an envelope within a framework  
6 that's already been aligned at the top. It doesn't just  
7 come out from left field and you say okay I feel today we  
8 should do something weird. I mean there's – I'll get to  
9 the checks and balances in the old governance. There was  
10 numerous checks and balances, I think Mr Kahla will know  
11 from the audit committee (inaudible) other people just sat  
12 there. Well it didn't work like that and I'll talk a bit  
13 more about it because I know you have a governance question  
14 and I think critically you have to decide how much  
15 governance are you going to put into this because if you  
16 want to – when I first arrived we have nine signatures on a  
17 page. And it used to take weeks to get the signatures and  
18 then you get the last guy and then he doesn't sign. Now  
19 you start again and you say but who's accountable on these  
20 nine and some of my colleagues have said that. They've  
21 obviously – because we used to debate this. We believe  
22 it's much more important to know who's accountable and then  
23 some checks to make sure there's a few more signatures so  
24 that you, you know, it's not one person's got the signature  
25 to sell the farm, but a few. Not drowning in bureaucracy

1 and putting more paper doesn't improve governance and I'll  
2 get to – I have a slide on that, from Gartner themselves  
3 you'll be pleased to know.

4 MS STEINBERG: Well perhaps we should  
5 move onto your next slide.

6 MR HORE: Thank you. Right so now this a  
7 very complex slide and I'm not going to – the left-hand  
8 side is just for interest because this is what people mean  
9 by an IT solutions landscape. Now this cost nothing  
10 because I got it off the web. This is a USA document, but  
11 the important point is, if you look at the top, that's  
12 known as a value chain, in other words this is the way  
13 you'd sort of see value in moving through the organisation.  
14 So the first thing, I've got that on the right in bigger  
15 letters, so you don't have to strain your eyes on the left-  
16 hand side.

17 Registration, that's the storing and maintenance  
18 of taxpayer identity. It's (inaudible) you don't who's  
19 supposed to be on the register and they're not on the  
20 register and who is on the register and who isn't who  
21 should be, if you don't that that's a problem. Better fix  
22 the registration. When we talk about later or I don't  
23 think I'd go back into it, but we did speak last time about  
24 getting the relationships with CIPC to make sure that we  
25 could find out who are the companies being registered at

1 CIPC, were they then being – they were passed onto us so we  
2 could see that they were a registered for tax. And we  
3 worked with Home Affairs to get the individuals, all the  
4 individuals of South Africa. So we'll get back to the  
5 whole of government approach. And then there's the trust  
6 part which is a lot more complicated because we all know  
7 that needs some work. It's with the High Court, the Master  
8 of the High Court, it's trying to fix the trust  
9 registration and the systems around that.

10 So after you know that then you've got return  
11 payment and refund processing. Filing and paying are the  
12 two fundamental points. If you know who is supposed file a  
13 return you must check the file return and then they must  
14 pay of their own money. That's not very complicated. Now  
15 if you're doing it manually you should work very hard to  
16 make sure and that's what they say, that should be an  
17 automatic process. Preferably the first job we just spoke  
18 about should be automated as far as possible, that's the  
19 next thing you should focus on to make sure that works.  
20 And that's the e-filing core piece of the equation. Now we  
21 get to taxpayer accounting which is you really to make sure  
22 that we're recording correctly when the people do pay and  
23 when they get refunds so the account is kept accurate. We  
24 will come back to that because that's one part, there's a  
25 GRAP project where SARS needs to move from cash basis of

1 accounting to a proper accrual system. That date has been  
2 move it out a few times, each time it comes around again  
3 they move it again. We'll talk about the Legacy systems of  
4 SARS can't do this. So we'll talk about two big projects  
5 that were stopped. The VAT and pay as you earn on a system  
6 called SAP at the backend were stopped and to my knowledge  
7 they have not been restarted, but that must be a COTS  
8 problem, oh SAP is a COTS oh okay. Someone will explain  
9 that just now. Oh it was by another piece of software.  
10 Audit, I think that goes without saying, everyone knows.  
11 But the idea is as they say now the modern taxes you must  
12 use third party data because you can't go and check all  
13 those little pieces of paper and people can forge them  
14 anyway. So we want third party data from independent  
15 sources that you can – and we would say like the masters of  
16 that data must send the information in and we worked with  
17 the payroll companies and the banks and everybody else to  
18 start sending in that information that we could cross check  
19 what the taxpayer put down.

20 [10:10] So the compliant people we didn't waste time on  
21 it so we could worry about the people who weren't  
22 complying. Or if we had a major variance not a minor  
23 variance because there just isn't enough time to waste your  
24 time on minor variances. And then collections, clearly, if  
25 people aren't paying they have a very good system of

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1 chasing them and saying you need to pay otherwise your debt  
 2 book goes and then that's like you saw last time I think we  
 3 had 50 billion in the debt book, 50 billion didn't get into  
 4 revenue it's a problem if you don't do the collections  
 5 properly. And there are objections and appeal. So, I get  
 6 this thing that says I disallowed your whatever it happens  
 7 to be, you expected a refund of X, you get half X. I want  
 8 to object so that assessment and say these things I don't  
 9 agree with. That was a thing we automated very early on  
 10 also, in beginnings of that process and each of these can  
 11 be continued to be enhanced as you go along and make it  
 12 easier and easier for the tax payer to do. But this core  
 13 value chain with all the other Stuff of IT on the left-hand  
 14 side, all the infrastructure and real estate and software  
 15 pieces needs to come together to make sure this works  
 16 flawlessly and what they will talk about is when you look  
 17 at our suppliers we didn't look for a supplier for each one  
 18 block-by-block. That's not how we did it. When you go  
 19 down then to the piece below you will see there well, those  
 20 blocks there's a line that goes through there and then  
 21 that's for example BBND, that thing that says there should  
 22 be a workflow case management. So, we can talk about why  
 23 do you see them come up because they're really well and  
 24 then we can add the other pieces as it needs to be. But  
 25 the important point is the value chain is understood and

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1 that's getting automated. It's not rocket science once you  
 2 get into it.  
 3 Now when I read this thing and it's a pity it's  
 4 fallen off, this is the smarter with Gartner n July 2015,  
 5 the article and despite more than 50 years of history and  
 6 countless methodologies, writing books, IT projects keep  
 7 failing. So, when you read the Gartner story you would  
 8 think this was a total failure. It probably must have been  
 9 a disaster. Now if you have a look there some of our  
 10 colleagues in other jurisdictions, particularly in RS we  
 11 know they're on their third modernisation programme. The  
 12 first two, after \$10 billion were both failures, had to be  
 13 scrapped. Then you come to Darryl Carlton, a research  
 14 director at Gartner he says when a project fails the usual  
 15 suspects are (inaudible) and paraded as a solution to the  
 16 latest disaster, more governance, improved stakeholder  
 17 engagement and better and more frequent reporting. If only  
 18 we do more of, pick whichever silver bullet you want then  
 19 the next project will be a success. The problem I'm trying  
 20 to understand is which project wasn't a success that you  
 21 want to add all of those things and Gartner stresses that  
 22 governance is the assignment of decision rights. It's not  
 23 more documents. So, Gartner statement.  
 24 So, when you say this means that when the  
 25 programme managers are assigned to lead the project, the

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1 project lead - I'm sorry it's falling off on the left for  
 2 some reason - I will read it. The project leader must be  
 3 given the appropriate authority to make decisions in that  
 4 capacity. Successful projects are categorised by less  
 5 bureaucracy and governance arrangements and got to focus on  
 6 outcomes. I mean you would say this is obvious I think.  
 7 These other 90 specific things. I'm sure none of you let's  
 8 say well, that's a wow. That's not a wow. It's obvious.  
 9 Now if your speed of throughput in IT or any programmes of  
 10 any major nature is related to how fast you make decisions.  
 11 Doesn't matter what you're trying to do. So, if you take a  
 12 long time to make the decision it's going to be slow. So,  
 13 let's talk about it then. So first of all, besides  
 14 modernisation was an integral part of the SARS regime. It  
 15 was not two different things. In 2007 under the leadership  
 16 of Commissioner Gordhan we sat down and we designed this  
 17 modernisation and the future of SARS and he had a list of  
 18 ten priorities and then we said that's too many. We must  
 19 cut down to five. So, there you'll see five initial  
 20 priority areas. So, it's going to be a long term journey.  
 21 We didn't know how long, resulting in a total  
 22 transformation of SARS from this paper based thing to  
 23 something that was best in class world item. And we took  
 24 lessons from other revenue organisations and the other  
 25 thing which we have sort of gone through the successes and

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1 failures. But the second thing is any project more than a  
 2 year in IT the risk of failure rises exponentially the  
 3 longer the project is because the people who start don't  
 4 quite there and don't quite remember and you lose a lot of  
 5 traction. So, we said you're going to have this overall  
 6 shape of this envelope and within the envelope there'll be  
 7 annual reviews and we will try to have under those annual  
 8 reviews we'd have the memos and within the memos work  
 9 orders where the part they defined and work orders are a  
 10 smaller subset of the work has to be done. So, if you need  
 11 to build a diff for the car you don't try and cost the diff  
 12 as when you are looking at the car and we need a diff well  
 13 you don't have to spend too long do we need a diff because  
 14 otherwise the car is not going to work. So, we can try and  
 15 do the business case on the diff by itself well it doesn't  
 16 work, the car doesn't work. So, we need one of those. Now  
 17 if we wait a long time to get that in you're not going to  
 18 have the car, so it is a problem it is that simple. So,  
 19 the five initial priorities and this took a couple of weeks  
 20 of the Exco at the time in robust debate but what are these  
 21 five and why are these five and why not five and everyone  
 22 had their own piece that they wanted in but eventually a  
 23 decision of alignment has to be made and it was made and I  
 24 still credit Kosie Louw for giving us the first thing. He  
 25 said we should start with personal income tax. That

1 affects the most people and it is the highest volume, most  
 2 paper and will have the greatest impact in people seeing  
 3 the difference to a new way of working. So anyway, the  
 4 full Exco and we had that annual project reviews and  
 5 reprioritisation, have look, say what did you get done last  
 6 year, what didn't we get done. Start again, what's the new  
 7 set of priorities that we think for this year. That  
 8 happened annually over seven years with rigorous attention  
 9 and then as I said I got delegated the programme leadership  
 10 of the thing, on top of my job as COO. So, it's two jobs.  
 11 Now what we don't have is the nice documents all neatly  
 12 typed up and put on the shelf because I'll make maybe a  
 13 controversial statement if you're meeting weekly your  
 14 documents are out of date by the time you put it on the  
 15 shelf. It's not necessary because everybody knows what  
 16 we're doing and we're dealing in agile form every single  
 17 week of what needs to be done. But in the alignment of the  
 18 rails that you've got which this is what we're trying to  
 19 do. So, every Monday the people involved in IT which is  
 20 beyond just the IT, the Gartner IT definition by the way,  
 21 had modernisation people and say what IT component is  
 22 getting in the way of us delivering something that we  
 23 needed? IT refresh, all those things because they had  
 24 their own, you know, cycles to get done. But they always  
 25 keep an eye also on well, I need to support the overall

1 doesn't and why we're going to do this and why is this  
 2 stopping and this is a pleasure and we need to make a plan  
 3 or this one's falling behind. And if you had multiple  
 4 suppliers who're all delivering a piece of the equation end  
 5 to end for the business and one supplier lest you down, in  
 6 this (inaudible) like the filing reason you would have a  
 7 problem because it's no good that the other three are  
 8 ready. What happens to this person?  
 9 Now the only way to get around it we worked  
 10 what's known in the technology industry with the N version  
 11 which this number one version now. N plus 1 coming after  
 12 it and the one N plus 2 and you're in a continuous  
 13 prioritisation process which says it's going in this  
 14 release, it's moving, it's going into the next release  
 15 because it won't be done in time or whatever the reason is,  
 16 what's going into two releases time. Now remember that you  
 17 got multiple suppliers, all building now to your plan and  
 18 if one of the suppliers drops you and doesn't deliver N,  
 19 well, N plus 1, then all the other suppliers have built  
 20 their foundations on the fact that it will be on the N plus  
 21 1 deliverable. I have got a problem because now N plus 1  
 22 doesn't work anymore. Now nobody can go on. We spent huge  
 23 time to say hang on, are you going to still break the  
 24 build, are you going to stop the whole bus because you're  
 25 not on time now and people are delivering the stuff.

1 transformation at SARS. It's not about IT for its own  
 2 sake.  
 3 Then we had weekly operations - I think we  
 4 covered all of this but just safe to say I think I had 15,  
 5 16 business people reporting to me and we invited the LBC  
 6 to our weekly meetings. I did not cover the whole of SARS  
 7 but about 80, 90% and so I don't understand this one and we  
 8 - from our first meeting my colleagues, some of them are  
 9 sitting at the top there can tell you I said to the  
 10 business people you're going to learn about IT and IT will  
 11 learn about business and so we're going to be a bit tedious  
 12 in the meetings of about four, five hours and we got  
 13 tedious in the beginning while speak a funny language to  
 14 you and you speak a funny language to them but eventually  
 15 we will understand each other and it will be aligned and  
 16 that's where basically the core issues of what was  
 17 happening, what was released last week, what's coming, what  
 18 went wrong, what was right, how are we going to do better  
 19 in, the Japanese would term a continuous improvements cycle  
 20 of plan, do, check the outcome and then take action based  
 21 on the outcome and continuous improvement.  
 22 And then we had the Thursday meetings which I  
 23 know you've heard about. Lots of people in the room and  
 24 that's where the rubber hits the road where we say okay,  
 25 now this is real. Now what goes in this week and what

1 So, there was a lot of candour and robust debate  
 2 saying are you sure you're not going to let us down? Are  
 3 you going to be there when you're supposed to be there?  
 4 Because if you're not there's massive issues around it and  
 5 we were quite tough. If you ended up not being where you  
 6 should be when you needed to be because of the impact on  
 7 the rest of the organisation and then as we said it's  
 8 enabling a high volume of enhancing supplied quality, high  
 9 success to - we call it 24 by 365 - 24 hours a day, 365  
 10 days a year. There isn't a single day that customs and tax  
 11 doesn't operate. I saw people filing tax returns at this  
 12 one minute to midnight on new year's day.  
 13 Now that's sad but I don't know what tripped your  
 14 mind maybe you'll feel better moving into the new year but  
 15 one would have thought you had something better to you.  
 16 But people file returns at that time. The border posts  
 17 never stop. You stop a system working you'll have a  
 18 gridlock at the border that will make you, you will have  
 19 riots at the border. These systems that are extremely  
 20 critical of nature and they have to be always on. Now I  
 21 think we built certain capabilities that said if the wire  
 22 is dropped - I think you've heard that already - so that  
 23 the system at the border could run. Not forever because we  
 24 do need to synchronise that you came in one place and  
 25 you're going out another place. That's the process and

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1 this involved absolutely dedicated people working their  
 2 guts out to make sure we could carry on at this pace and  
 3 some people said we left the people behind. Well, some  
 4 people didn't like this rate of change, I agree. But that  
 5 was in the minority and if you have a look and see you  
 6 wouldn't have got the actual results on the ground if there  
 7 were lots of people who didn't like it. We'll get back  
 8 later maybe to who didn't like it and they didn't like it  
 9 and we can explain that but we'll debate that.

10 But this is not one person. I was very fortunate  
 11 to be surrounded by the Exco team level, very talented  
 12 people who knew what they were doing. I could have the  
 13 discussions at a strategic level and come out with an  
 14 answer. People at an operations committee who could  
 15 understand the strategy and knew how their businesses  
 16 backwards and then IT people who knew their job was make  
 17 sure you're not a bottleneck for these people in what we're  
 18 trying to - if this is a project that we're going to do  
 19 make sure the enabling technology is part of it. Now maybe  
 20 we didn't document it each week and like we had minutes of  
 21 the meeting but maybe we didn't write it so we need to  
 22 spend at least the next three weeks updating the strategy  
 23 plan well by next week we've moved on already. So, yes,  
 24 we're guilty for the bureaucracy, guilty as charged.

25 MS MASILO: Mr Hore, just on this light,

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1 the involvement of business in your weekly meetings was  
 2 that to make sure that business understood where or you  
 3 understood what business was going and you're enabling them  
 4 and they also had the buy-in on what needed to be  
 5 implemented by when?

6 MR HORE: So, wearing my other hat,  
 7 because I wear two hats, so depending what question you're  
 8 asking me, wearing my CIO hat 70% of the business reported  
 9 to me.

10 MS MASILO: Hm?

11 MR HORE: So, was the business involved?  
 12 I hope so because I wore that hat. We then have the next  
 13 level of the people who reported to me because I couldn't  
 14 do all of this myself. There's 15 odd executives who ran  
 15 parts of the business. They were involved. Now so to get  
 16 back to the question Advocate, we then invited other people  
 17 like LBC. So, what happened in those sessions was this is  
 18 where we're going, these are the releases that are coming,  
 19 this is what we think they're doing, are you on board, what  
 20 are your comments, etcetera to make sure that if you like  
 21 an executive level we have alignment. Obviously, there are  
 22 lots of work going on below that maybe fill the details in  
 23 but at that level we're looking for priorities and  
 24 alignment. I'm not sure if I answered your question.

25 MS MASILO: No, you have and you got the

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1 feeling that you are moving together so they were happy  
 2 with what you were doing and with what you proposed to  
 3 implement because it was going to make business more  
 4 effective?

5 MR HORE: I hope so, Advocate. Maybe I  
 6 didn't (inaudible) nor practice a human thing but I believe  
 7 we - they were hard meetings but we resolved together what  
 8 to do and I think it's evidence that throughput that you  
 9 get that wouldn't be possible if people are not on board -

10 PROF KATZ: Sorry, Mr Hore, I might have  
 11 missed something. What kind of people were on OPSCO?

12 MR HORE: So those are the, I do have a  
 13 slide in my other pack but those are the group executives  
 14 from each of the business units that reported to me and  
 15 plus -

16 PROF KATZ: In totality at SARS?

17 MR HORE: The 70% that reported to me and  
 18 we invited, we had a permanent invitation to the LBC and  
 19 they sent someone. So, we didn't do the - enforcement  
 20 people didn't attend those meetings but we did reach out to  
 21 them and listened to what they wanted but they weren't in  
 22 the weekly sessions. I don't know if that sounds -

23 MS MASILO: Yes.

24 MS STEINBERG: I think we can move on.

25 MR HORE: So, it's not that we didn't

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1 have governance, let's add the other bits of governance.  
 2 So, you've got an annual update of the SARS three-year  
 3 strategy that has to be approved by Exco every year. Then  
 4 you take that strategy, update it, together with the  
 5 funding request and you go to National Treasury and you  
 6 present this and say please may I have this money and a lot  
 7 of discussions about they can't get money, we haven't got  
 8 money. It depends how good your business cases were  
 9 despite the technical bureaucracy around it. Then if they  
 10 get the money from Treasury because it appears that Gartner  
 11 don't seem to get the money from Treasury so maybe that's a  
 12 different problem. The annual plans with budgets are  
 13 approved by SARS Exco including modernisation, so there's  
 14 an annual check saying these are the budgets because, you  
 15 know, one of the big things is you can't overspend in  
 16 Government. If you overspend you're dead. It's not that  
 17 you said but I brought more revenue in. That doesn't  
 18 count. So, you need to be sure that you're not going to  
 19 overspend your envelope. Big problem. And then we've got  
 20 procurement.

21 All procurement follows SARS procurement process  
 22 which reported to the Chief Financial Officer. When Trix  
 23 Coetzer arrived, she put in a total procurement process  
 24 that was, ran independently. So, all of this was happening  
 25 and the we got the independent and in there is the

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1 procurement office and if the amounts were more than 10  
 2 million then it came back to Exco. That's why those memos  
 3 - so-called memos - had been through, it's called EXCOPS in  
 4 those days, been through the procurement process and then  
 5 was at Exco for a decision to say it's more than 10 million  
 6 it is a big decision the whole of Exco must pronounce on  
 7 it. And then the strategic plan and annual report every  
 8 year in Parliament the Strat Plan and the thing talked to  
 9 the things we were doing and then all these procurements  
 10 reviewed by the AG and everybody else that comes to check  
 11 up on, internal audit, no irregular findings and we had  
 12 unqualified reports for all of this period. So anyway, I  
 13 do hear that they say we had all kinds of other issues.  
 14 We'll come to that. Now this document, what's kind of  
 15 interesting for me, Judge -

16 MS STEINBERG: This is the document from  
 17 the Gartner report?

18 MR HORE: Ja, and it is interesting it  
 19 appears in one place, one time only and then it doesn't  
 20 appear again. Now I just want to draw your attention to  
 21 the far right. Gartner delivered a final report on the 10th  
 22 of April.

23 COMMISSIONER: Sorry?

24 MR HORE: Garter deliver a final report  
 25 it says there on Friday the 10th of April and who sees it?

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1 First draft presented to the Commissioner and CEO on 13th  
 2 April. They then make adjustments clearly because it's  
 3 presented again on the 24th of April and then it's presented  
 4 to the Kroon Committee. Where is Exco and everybody else  
 5 in this race? I saw one of these processes, Judge. I  
 6 didn't even go into that. These things are happening in  
 7 secret on the side. I thought I was paranoid before now I  
 8 realise just because you are paranoid doesn't mean that  
 9 somebody is not out to get you.

10 [10:30] MS STEINBERG: We do have evidence, Mr  
 11 Hore, that this is correct, that Exco and people working  
 12 within the IT space actually saw these documents for the  
 13 first time now in the Commission.

14 MR HORE: Well -

15 COMMISSIONER: Do you mind just going  
 16 back, yes thank you.

17 MS STEINBERG: Yes.

18 PROF KATZ: I must say as I look at that  
 19 I'm not sure that I could absorb in three or four days  
 20 enough to understand what's going on myself and for an  
 21 outsider in particular.

22 MR HORE: But, Judge, the thing that's  
 23 and it is endorsed by the (inaudible) I don't want to tell  
 24 you when we have seen one of these before but you have.

25 COMMISSIONER: Sorry, say again?

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1 MR HORE: Or you've seen something  
 2 similar. I mean I will leave it in peace but you've seen  
 3 something similar at work like this.

4 MS STEINBERG: You mean the Kroon  
 5 committee endorsing Bain, etcetera.

6 MR HORE: And others, KPMG and other  
 7 reports, worked on the side in secret, no right of response  
 8 from anybody and boom, answer so -

9 COMMISSIONER: Just apart from that,  
 10 leave that aside, from the 13th the first draft, the 13th of  
 11 April to, you take it through to the 26th of April. Is that  
 12 right? 28th of April?

13 MS STEINBERG: 24th.

14 COMMISSIONER: No.

15 PROF KATZ: No, no, to the end.

16 MS STEINBERG: Oh, yes.

17 COMMISSIONER: To the end.

18 MS STEINBERG: Yes.

19 COMMISSIONER: I mean, that's a period of  
 20 two weeks. Yes, anyway.

21 MR HORE: Unless it's -

22 COMMISSIONER: I don't know. You  
 23 probably understand it in a few days. I'm not sure that I  
 24 would.

25 MR HORE: No, Judge, it wouldn't be

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1 possible to get to that detail even if I was on a good day  
 2 to really digest it unless you know what outcome you want  
 3 and you're basically making sure that the documents present  
 4 the outcome. I'd say I don't know how you would have a -  
 5 and when you bring in the IT people who are affected by  
 6 this and say is this right, is this conclusions that  
 7 everybody's come up with. And I don't understand. Not a  
 8 single call to me to ask what's going on. What were you  
 9 thinking at the time? Why were there -

10 PROF KATZ: Counsel, may I ask Mr Hore  
 11 what, I don't remember, what was the purpose of this  
 12 review, to achieve what? To examine what part of the  
 13 modernisation programme? What was it designed to achieve?

14 MR HORE: Sorry, I can't help you, Judge.

15 COMMISSIONER: You know, it is one  
 16 troubling thing that I saw in the Bain documents that were  
 17 presented to the Commissioner a year before and one of the  
 18 recommendations is IT diagnostic. That was a year before.  
 19 And I don't know on what basis one would've found  
 20 recommending an IT diagnostic before you knew what the IT  
 21 was about. Did you see that or did you notice that at all  
 22 on the Bain documents? You may not have seen it.

23 MR HORE: I didn't see it, Judge, sorry.

24 But it, when I look at the timings of some of these things  
 25 that like I wasn't even out the building yet. I was still

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1 on my months' notice. We were meeting with Gartner.  
 2 PROF KATZ: But ten weeks to cover what?  
 3 That's what I'm not following.  
 4 MR HORE: The diagnostic I think is -  
 5 MS STEINBERG: Well, the terms of  
 6 reference to the extent that we understand them are a  
 7 complete review of IT and modernisation. If you recall  
 8 yesterday's evidence Mr Mavuso said that it started as a  
 9 review of IT and then Mr Makwakwa intervened and said it  
 10 must also review modernisation and in particular the  
 11 procurement process under modernisation. So to the extent  
 12 that we do understand and I'm sure Gartner will clarify  
 13 their terms of reference, they did write them, it's a  
 14 review of IT and a particular focus on modernisation and  
 15 its costs and its procurement process.  
 16 MR HORE: So I mean -  
 17 COMMISSIONER: Let me ask you this, Mr  
 18 Hore. Look, I mean, this is your, I won't say life's work  
 19 but a huge amount of your work. Don't all developments  
 20 like this require a review by someone else from time to  
 21 time?  
 22 MR HORE: They do, Judge, and I think you  
 23 do have a copy of Ivan Pillay and I discussing doing  
 24 exactly that.  
 25 MS STEINBERG: I think we should put that

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1 into evidence, Mr Hore. I think it's quite an important  
 2 document. In September 2014 we have a document which is -  
 3 it's actually from the acting Commissioner to Mr Hore and  
 4 it's dated 11th of the ninth 2014. And the subject is  
 5 independent modernisation review. And the deputy  
 6 Commissioner is sending a memorandum, that was Mr Pillay,  
 7 to Mr Hore with the terms of reference of what he thought  
 8 would be a useful review at that point. And in short it  
 9 notes how far they've gone but he says it's time to take  
 10 stock and move on.  
 11 The proposed budget and the deputy Commissioner  
 12 had, sorry, the acting Commissioner had gone as far as to  
 13 get some quotations. The budget was 9.8 million for the  
 14 whole job. And my understanding, Mr Hore, I'd like you to  
 15 confirm this, is that you would get a consultancy to come  
 16 and help with the review of the so-called diagnostic but  
 17 then you had sufficient skills within SARS to implement  
 18 what came out of that review and that's why it was a R10  
 19 million project. It wasn't a R200 million project because  
 20 you would take the findings and work with them. Is that  
 21 correct?  
 22 MR KAHLA: But maybe just before Mr Hore  
 23 continues isn't the 200 beyond just the review? Let me  
 24 just understand. I thought you had when we were taking the  
 25 numbers yesterday about 12 million which was on the review.

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1 And then there was a lot more money on something else. I'm  
 2 just trying to understand whether are we comparing apples  
 3 with apples in relation to the review.  
 4 MS STEINBERG: No, what I'm saying is  
 5 that my understanding is that the 10 million or 12 million  
 6 review is comparable. But the understanding of Mr Pillay  
 7 and Mr Hore at that time is that SARS would implement the  
 8 findings. They wouldn't then use a consultancy for phase 2  
 9 and that's what I'm asking. Is that the case?  
 10 MR HORE: Ja, so I think the -  
 11 MS STEINBERG: Start with a yes or no  
 12 please.  
 13 COMMISSIONER: Is it binary, yes or no?  
 14 MR HORE: If it's in the middle then -  
 15 MS STEINBERG: It's a one or a zero.  
 16 Does that speak to you?  
 17 MR HORE: I get that. I just want to  
 18 shape it a little bit if you don't mind to explain what  
 19 happened. The Commissioner asked me to go and get a, I  
 20 can't remember when, and we came up with the idea that the  
 21 independence would come from GTACK which is -  
 22 COMMISSIONER: SETA?  
 23 MR HORE: No, it was in the treasury.  
 24 It's a government technical assistance in programme office.  
 25 And it took quite a while. It would've been earlier than

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1 that and it would've happened if - it took a while because  
 2 we wanted them to partner with an independent more Bain  
 3 type level person and both of them worked together and give  
 4 us an independent review. The question is they did well.  
 5 What areas are there for improvement?  
 6 But it was, it wouldn't have been - this  
 7 diagnostic, to do this in this timeframe if you have a look  
 8 at it is very much because it's done independently of the  
 9 management. That wasn't going to be independent of the  
 10 management. You have people sit down and review it like an  
 11 audit process. You wouldn't just go and send  
 12 questionnaires out and then say, well, maybe the staff  
 13 answer, they doing a staff survey. I mean, that's which I  
 14 understand is what happened here.  
 15 Because in that time to try and cover the breadth  
 16 that you have to cover you can't do that detailed thing, so  
 17 that's why it was difficult for me to answer. Yes, we had  
 18 an alternate plan. It was approximately 10 million. And  
 19 the reason we just didn't go ahead was it was almost at  
 20 that exact point that we heard that Commissioner Moyane had  
 21 been appointed or just before so we just said it wouldn't  
 22 be right for us to go ahead now. Let's wait for him to  
 23 arrive and then make sure we get his view on that.  
 24 MS STEINBERG: But my - I understand  
 25 that. My question coming out of that is once that

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1 independent review was done with your management were you  
 2 envisaging then hiring a consultancy to help you implement  
 3 the findings of that or would you have done it as SARS?  
 4 MR HORE: So we went, no, the answer is  
 5 no to that question. Because we didn't think it was, there  
 6 was much to do. It was really a health check to say  
 7 everything can be, you know, it's always the day you start  
 8 thinking you've got everything right then the arrogance,  
 9 you fall on your face. But we wanted someone to say based  
 10 on what we've seen globally and all of these things how are  
 11 we doing and are there areas to be alert to?  
 12 PROF KATZ: And could I just ask -  
 13 MR KAHLA: But how could - sorry.  
 14 PROF KATZ: During the period before this  
 15 in the whole process of the modernisation had you used  
 16 consultants at all for any stage of it?  
 17 MR HORE: Ja, right in the beginning. We  
 18 had help on the alignment of the strategy, right, in 2007,  
 19 right in the beginning.  
 20 PROF KATZ: And thereafter none.  
 21 MR HORE: We didn't need any consultants,  
 22 Professor.  
 23 MR KAHLA: But how could you have  
 24 foreseen what would come out of the review and whatever  
 25 would come out of the review would not necessitate

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1 potentially the need for you to engage any other consultant  
 2 to advice on this?  
 3 MR HORE: It's a fair point, Mr Kahla.  
 4 You're right. It could've been that we were shocked and  
 5 they found something amazing and we say, well, we need help  
 6 with this. But then it would've maybe required us to do  
 7 that.  
 8 MS MASILO: Having seen the assessment by  
 9 Gartner do you think, I mean, knowing the expertise that  
 10 you had at the time do you think the SARS, your personnel  
 11 in IT and modernisation could have implemented the  
 12 recommendations by Gartner themselves without having to get  
 13 Gartner to do the implementation?  
 14 MR HORE: I'm just flabbergasted by first  
 15 the score. It doesn't make any sense to me. I'll give it  
 16 - maybe I can jump on if I can. Just cover this very  
 17 quickly and then it's the next slide, Judge if you can bear  
 18 with me with this one to set it up. This secret versus  
 19 transparent process, I don't understand this thing at all.  
 20 They supposedly interviewed hundreds of individuals. Well,  
 21 I don't know how 15 people did all that but let's - there's  
 22 no documentation I could find. I kept asking what's the  
 23 management response.  
 24 To my understanding I haven't seen any of those  
 25 documents. The findings weren't shared. How do you know

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1 it's right? And then you've got no management comment and  
 2 then you conduct a survey of 23 participants and part of  
 3 the survey comes out, five people from operations and the  
 4 main business answer and four from HR and they weighed the  
 5 same. Anyway, that's a bit weird. And then Gartner talk  
 6 in their process about having a - they have got a better  
 7 tool that can deal with this than anybody else because  
 8 other people only look at process.  
 9 They look at people process and technology. The  
 10 only thing is the process part which is fundamental is left  
 11 out of the scope. So what? The fundamental core, you're  
 12 adding on. You say but on top of the core which none of us  
 13 understand, processes fundamental to this, how you are  
 14 digitising the processes of the institution. They have a  
 15 very powerful process team and that unit used to be called  
 16 EB and then MIS and BI capability. I heard someone say  
 17 yesterday that you don't have any big data. How do you  
 18 think we repopulate everybody's tax returns? So it's in a  
 19 different unit, not her unit. It doesn't mean it's not  
 20 available at SARS.  
 21 MS STEINBERG: Can I stop you a moment?  
 22 I think you need to unpack what you've just said. I'll  
 23 tell you what. So you spoke about people, process and?  
 24 MR HORE: Technology.  
 25 MS STEINBERG: Technology. Now, you

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1 spoke about the importance of process and as I understand  
 2 that Gartner didn't look at process.  
 3 MR HORE: Ja, from what I see it's  
 4 excluded from scope. It was in the Bain scope.  
 5 MS STEINBERG: Can you -  
 6 COMMISSIONER: Sorry, I think, and this  
 7 is not a criticism at all, you know, you're starting to get  
 8 into your subject and so you're going a bit too quickly for  
 9 we who are slow and have to learn. So if you could just  
 10 perhaps take your cue from Advocate Steinberg who's as slow  
 11 as I am.  
 12 MR HORE: No, you're both not slow,  
 13 Judge.  
 14 MS STEINBERG: No, Judge.  
 15 MR HORE: I get impassioned. Thank you  
 16 for the advice.  
 17 MS STEINBERG: So we're looking at  
 18 people, process, technology. You're saying as far as you  
 19 can see Gartner understand that it's people, process,  
 20 technology but the process chunk is not looked at by  
 21 Gartner. Now, can you explain firstly what you mean by  
 22 process?  
 23 MR HORE: Certainly. So when you do any  
 24 kind of IT system you need to understand how something  
 25 moves from A to B the way it is at the moment and I think

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1 many of my colleagues mentioned it. Automating a very poor  
 2 process doesn't make sense so the normal term is IT enabled  
 3 business process re-engineering so you - because you've got  
 4 technology and the client can the key, you don't need all  
 5 these steps in between and that's where the big leverage of  
 6 the productivity comes. That's where it goes.  
 7 MS STEINBERG: So give us an example of a  
 8 process.  
 9 MR HORE: Tax filing.  
 10 MS STEINBERG: Okay.  
 11 MR HORE: So in the old days you would  
 12 have the big document, you filled it in and dropped it off  
 13 somewhere and then you had to send it somewhere and then  
 14 somebody unpacked it and then someone had to try and  
 15 capture it into the system correctly and make errors and  
 16 you had to try and, you know, do all of that process. Just  
 17 getting the return in is a problem. So the business  
 18 process re-engineering says, well, we start with how do we  
 19 do this so that it's simple for people to do and that  
 20 started with make the form two pages from 18. Do you  
 21 remember the big old form was two? When we first had it  
 22 simplified return. Then we say we're going to put that on  
 23 the web and let people capture that. That's e-filing.  
 24 Now, that eliminates all these processes. It obliterates  
 25 them.

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1 MS STEINBERG: So processes of - it's a  
 2 business process that you enable with IT.  
 3 MR HORE: And what we had in the business  
 4 process part of it, engineers, process engineers or  
 5 industrial engineers whose job it was to say we want a ten  
 6 times productivity agreement every time we do this. So  
 7 take an existing process and make it ten times better with  
 8 the enabling of IT and that's how you get on the list.  
 9 MS STEINBERG: Now, can you explain your  
 10 point about Gartner not looking at that?  
 11 MR HORE: Just how do you not look at  
 12 that?  
 13 MS STEINBERG: Because that's what your  
 14 business is about.  
 15 MR HORE: Every IT person knows, I mean,  
 16 the standard metrics or diagnostic is always people,  
 17 process and technology. If you remember the COG diagrams  
 18 that I had before we added one more core policy because the  
 19 policy could get in the way of improved process so we just  
 20 had a fourth cog which is in particular taxing where you  
 21 can change the policy. Most people are given the laws of  
 22 the land and then they can't do anything about it but in  
 23 SARS we could change policy by talking to our legal  
 24 colleagues.  
 25 COMMISSIONER: Why do you say that they

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1 left out process? On what basis do you say that?  
 2 MR HORE: No, it's a disclaimer. They  
 3 say it's out of scope. And that's where you find the  
 4 things they say that are missing like we have no big data  
 5 and we have no process capability. Well, you didn't seem  
 6 to go to the right place to ask the question. So this was  
 7 in Bain's remit for some reason.  
 8 MS STEINBERG: Are you saying that in  
 9 order to do an IT review you can't just review the IT shop,  
 10 you must look at IT's role in the business process?  
 11 MR HORE: So I guess if I can just go to  
 12 the next, sorry, not that one, this one. If you want to  
 13 look at a maturity process their tool if you read there,  
 14 they've gotten their - this is this fantastic tool. It  
 15 talks about evaluating not just process which most tools  
 16 do, you just look at process, they have got added bits.  
 17 They don't say don't do process because it's a foundation.  
 18 So if you look up the chain on that block which I've  
 19 summarised in the - right there at the top. It says you  
 20 need to work out what the maturity level of your IT shop  
 21 is. You've got two ways of doing it. You drop a ring  
 22 around the IT shop only and you say if I don't find it in  
 23 this IT shop then it doesn't exist, therefore it is a poor  
 24 finding. Or you widen your scope and see what it's  
 25 supposed to do and then you say oh, there's the missing

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1 pieces.  
 2 MS STEINBERG: So just to stop you you're  
 3 saying what Gartner did is put the ring around the IT shop  
 4 and only look in there and then when they found questions  
 5 that couldn't be answered they said they don't exist across  
 6 the whole of SARS.  
 7 MR HORE: As I read the documents.  
 8 MS STEINBERG: Well, we'll ask Gartner  
 9 for their views.  
 10 MR HORE: That's my hypothesis so to say  
 11 these things didn't exist, I know that's wrong but maybe  
 12 they can explain it.  
 13 MS STEINBERG: So big data for example  
 14 exists in data analysis but that's not in the IT shop.  
 15 MR HORE: It's in - I think it's been  
 16 renamed now, this other unit. I've lost track of all the  
 17 different changes but it existed and it still exists  
 18 because how would you report trade stats with -  
 19 MS STEINBERG: Now, our witness  
 20 [10:50] MS STEINBERG: Now our witness this  
 21 afternoon Ms Sallie, am I understanding correctly that she  
 22 was in charge of processes, is that right?  
 23 MR HORE: No, well during my time she ran  
 24 what we called the contact centres.  
 25 MS STEINBERG: Ja.

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1 MR HORE: So everything that does to do  
 2 with people calling in and saying I've got a problem there  
 3 are four contact centres spread across the country and one  
 4 in, two in Gauteng and one in Durban and one Cape Town and  
 5 it's how all of those peoples' complaints and queries are  
 6 handled.  
 7 MS STEINBERG: Then I misunderstand.  
 8 MR HORE: Ja.  
 9 MS STEINBERG: But go on.  
 10 MR HORE: So if you look at the small  
 11 diagram, I tried to fit quite a lot of the slide but if you  
 12 just look at the left and by Gartner's own analysis it's a  
 13 level 4 organisation, they would say process automation.  
 14 And if you look below that little snaking line, the level,  
 15 in the level 4 column service aligned, are you all  
 16 following me? I'm sorry I don't have a pointer but have  
 17 you found my reference? It says process automation. Now  
 18 if you look at SARS' process automation that's what  
 19 enables, we'll get to the release of the cost benefits. So  
 20 if you say no, if you look, and on the right you say what's  
 21 an IT score, where do you want to put IT? Because they, my  
 22 understanding overall they said IT was between committed  
 23 and proactive. Now those are the kind of words for being a  
 24 back office IT shop where you wait for an order, not what I  
 25 rate the IT shop as a level 5 business partner. And then

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1 there are other diagnostics, they said like USA, I've got  
 2 them down there, and if you read the detail of it they  
 3 would come out as a maturity level 4. The only difference  
 4 is if you say if I can't see a document that says the right  
 5 thing according to my template then it doesn't exist.  
 6 MS STEINBERG: Okay, let's unpack a  
 7 little bit. That USA measurement, you were saying you  
 8 would've put SARS' maturity level at 4.  
 9 MR HORE: Ja.  
 10 MS STEINBERG: Can you just explain why?  
 11 MR HORE: Well they have some, I'll leave  
 12 that document, they have some criteria by which they say –  
 13 MS STEINBERG: Yes, I've read it. Yes.  
 14 MR HORE: Ja, so it would say where the  
 15 IT shop was fully integrated as a full business partner.  
 16 It's not a take an order shop to the rest of the business  
 17 and they were part and parcel, I mean I was sitting in  
 18 between the two so they weren't going to let them just be  
 19 back office order takers.  
 20 MS STEINBERG: Okay, so in layman's terms  
 21 you had an IT shop that was fully integrated into the  
 22 business of SARS and it existed in order to be able the  
 23 business.  
 24 MR HORE: And –  
 25 MS STEINBERG: That's integrated.

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1 MR HORE: And –  
 2 MS STEINBERG: Yes or no, Mr Hore.  
 3 MR HORE: Yes.  
 4 MS STEINBERG: Ja.  
 5 MR HORE: And you measure it at the  
 6 outcomes of the business, you don't measure the IT shop by  
 7 how automated your process is between one department and  
 8 the other. You say how are you enabling business outcomes.  
 9 MS STEINBERG: In other words revenue  
 10 collection, etcetera.  
 11 MR HORE: And service improvement,  
 12 etcetera.  
 13 MS STEINBERG: Yes. Okay, the next  
 14 question is now Gartner said you only got a 2.5 out of 5  
 15 and on what basis did they say that?  
 16 MR HORE: Well I think they are surveys  
 17 they sent out.  
 18 MS STEINBERG: So they sent  
 19 questionnaires to people, staff filled them in, they  
 20 analysed that and –  
 21 MR HORE: And what level staff filled it  
 22 in at and who were the – now if you send out and I think Mr  
 23 Kahla would know that if you send out to SASOL a survey to  
 24 everybody and say how's the technology of SASOL Tech? And  
 25 then based on what the people further down think the thing

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1 is you say well the sports shop of HR you make that  
 2 judgment call, well that's a bit weird to me. But maybe it  
 3 works for other places. But I'm just saying it's totally  
 4 inconsistent which is my right hand side, at the bottom,  
 5 that the, we did the TADAT check –  
 6 MS STEINBERG: And –  
 7 MR HORE: - and this said well this is -  
 8 well firstly the Cs and Ds, because if you look at, they  
 9 do, I think it's called Harvey (inaudible) they do the, you  
 10 know these little quadrants. We've got mostly Ds and Cs –  
 11 MS STEINBERG: By Gartner?  
 12 MR HORE: Ja and then you –  
 13 MS STEINBERG: But TADAT gave you As and  
 14 Bs.  
 15 MR HORE: We say just contrast those  
 16 things and say which process do you think is more thorough  
 17 and more accurate and decide whether you believe Gartner  
 18 and that's for the Commission to decide, do you think  
 19 Gartner's right or if you say, it depends how you look at  
 20 IT. You say I really want to understand the process in the  
 21 IT or its impact on the business and if you want to do it  
 22 properly in my view, you know, business that is IT end to  
 23 end. So if you're a mine and you're mining stuff and then  
 24 you, the IT department keeps score, how many tons of stuff  
 25 did you pull out of the mine, etcetera. When your factory

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1 is your IT it's how it integrates to produce the output at  
2 the end. It supports the entire environment.  
3 MS STEINBERG: Now TADAT's metric is  
4 designed only for tax organisations –  
5 MR HORE: Correct.  
6 MS STEINBERG: - is that right?  
7 MR HORE: That's correct.  
8 MS STEINBERG: And it is internationally  
9 recognised as a good metric that is well applied, is that  
10 right?  
11 MR HORE: It's my understanding that's  
12 why we chose it because we tried often to do benchmarking  
13 because we were kind of passionate about making sure we  
14 were world class and weren't missing out on stuff and we  
15 wanted to know where we were, how we were doing. That's a  
16 World Bank IMF which is they don't usually put out stuff  
17 that's not too good and so we did that work and say fine  
18 they know that they're doing a tax administration that's  
19 why it's a tax administration benchmark.  
20 PROF KATZ: Ja.  
21 MR HORE: When you look at the – sorry.  
22 PROF KATZ: How long did TADAT take?  
23 MR HORE: I'm not sure but it was quite a  
24 while. I think it took, I would now be guessing but it  
25 wasn't –

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1 PROF KATZ: Did they involve management  
2 and –  
3 MR HORE: Ja, absolutely and we were able  
4 to get the scores and how they rated it and we could have  
5 debates with people and say you rated it here, why? Like  
6 an audit process. We would say here's a management's  
7 comment, we don't agree with this and you get it at the  
8 highest level and say you put it there but you haven't  
9 understood X and Y and Z, you got left out or you missed  
10 it.  
11 MS STEINBERG: So just to bank what  
12 you're saying, the gold standard for an independent review  
13 involves engaging with the management. Independence  
14 doesn't mean that you don't talk to the management.  
15 MR HORE: Well I think the, I mean I know  
16 there's people who are wise on the Commission will know,  
17 it's not a credible score if you just do it in secret  
18 because you don't know if there's been mistake. When you –  
19 I mean if that was that easy our audit process would be in  
20 chaos. So this is a diagnostic/audit process, it's the  
21 same methodology. You want to find out at what level there  
22 are the controls in place, all things that you would have.  
23 In which case you need to say, okay, the auditor found  
24 this. They did their testing and then you say, now we're  
25 talking about proper testing, not a survey, but from there

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1 you then say okay, management what's your comment and then  
2 you can see whether there's a miss.  
3 So if you have a look at the infrastructure slide  
4 of Gartner's which I saw everything's in the right except  
5 security which is graded a 1, information security. But  
6 then you've got an IRS check where the IRS is quite  
7 pedantic about information, they send out a team of experts  
8 from the US and they rate us at one of the highest levels  
9 they've got. Now which one do you want to believe? And  
10 then you see following up because I think that was pointed  
11 out very clearly, the standard consulting model which, if  
12 you get a chance, is you first have to create the burning  
13 platform and then you sell how I'm going to help you fix  
14 the burning platform. That is if you want to sell lots of  
15 consulting. So I think some of the debate was are they  
16 going to be involved in, from the diagnostic in helping fix  
17 the thing because if they are you've got a problem and  
18 you've got a conflict of interest because I'm looking for  
19 things to find.  
20 MS STEINBERG: Ja –  
21 MR HORE: So now I find –  
22 MS STEINBERG: - we read into the record  
23 Treasury regulation 3 of 2003 which says the same company  
24 should not do the diagnostic and then fix it. The burning  
25 platform is a new –

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1 MR HORE: Okay, sorry.  
2 MS STEINBERG: - term for me but yes, no,  
3 I think it's a very descriptive term.  
4 MR HORE: No, the worse I can make it and  
5 some of the other analysis which really confuse me, they  
6 surveyed our suppliers and they give a better answer than  
7 the internal staff. Now I don't know about you but that's  
8 kind of weird really. Normally your external suppliers  
9 think you're doing much worse than you think you are and in  
10 this case the external suppliers have got a much broader,  
11 higher rating for SARS than our own internal staff and you  
12 don't say, that's questionable, let's have a look. But it  
13 seemed – I just have to say it seems that this looks like  
14 what happened with the previous one to me, there was a  
15 predetermined outcome and they wanted it and they got it.  
16 MS STEINBERG: So on the IRS, I just want  
17 to remind the panel, we put that letter from the IRS into  
18 evidence. IRS came and reviewed SARS' security system in  
19 particular and then found that SARS is a tax authority in  
20 the world that they were comfortable sharing information  
21 with because it was secure and as I understand that's not  
22 something that comes easily.  
23 MR HORE: No, the – I mean but do you  
24 understand how sensitive the US is about personal  
25 information, you've seen all the fines they give people if

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1 it's not right. So we were one of the early partners with  
 2 (inaudible) I think it was, which is the US version of this  
 3 job and that's what they first sent out their people to  
 4 check whether it's safe for US information to be in the  
 5 hands, because it's a bilateral process. So we're sending  
 6 information to them and then they send information to us.  
 7 Now in order to qualify they do an in-depth assessment to  
 8 the ability of you to do it securely.  
 9 MS STEINBERG: And as I understand it's  
 10 very important in today's world because trade is global.  
 11 So it's critical that SARS be able to ask for information  
 12 from the US and get it and vice versa.  
 13 MR HORE: Well if you, this whole base  
 14 erosion and profit shifting  
 15 MS STEINBERG: And price –  
 16 MR HORE: - and the professor is  
 17 obviously much more qualified than me to speak about it but  
 18 the idea is the tax, the clever tax money is not left  
 19 sitting locally. You have, the money moves offshore and if  
 20 you've seen some of the enormous, where there's been a  
 21 breach where people have been hiding money in a different  
 22 tax jurisdiction, those files are leaked and how many  
 23 people have been found having money which they never  
 24 declared. That, the whole process of base erosion and  
 25 profit shifting, the antidote I was at the OECD session

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1 where the world decided to follow this US model was to say  
 2 you can't run and hide anywhere with your money, we will  
 3 find it. So if you think you can hide it offshore we will,  
 4 then each country will bilaterally exchange information and  
 5 that way we will find out that you're hiding this money so  
 6 you can't do that anymore. Because that was, the smart  
 7 money wasn't being, doing silly local things anymore they  
 8 were much more sophisticated and the size of the tax gap  
 9 process that we're talking about is huge. So hence I would  
 10 – and not just for us, globally. So that's why the world  
 11 said this is important. And –  
 12 MS STEINBERG: One of the – one of the  
 13 sad consequences of what's happened in the last few years  
 14 is that the IRS never revoked that clearance that they gave  
 15 us but they've stopped making requests.  
 16 COMMISSIONER: Is that so?  
 17 MR HORE: The -  
 18 MS STEINBERG: Mr Hore wouldn't know.  
 19 That's –  
 20 COMMISSIONER: Ja.  
 21 MR HORE: You're breaking my heart,  
 22 Judge, but if that is so that's so it so.  
 23 MS STEINBERG: Judge, it's just after 11  
 24 and I wonder if we shouldn't have a short break. Can I  
 25 say, Mr Hore needs to leave at 12, is that right? So can

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1 we just have 10 minutes until quarter past 11?  
 2 PROF KATZ: Can I ask one quick question?  
 3 MS STEINBERG: Ja.  
 4 PROF KATZ: Does TADAT do anything other  
 5 than diagnostic?  
 6 MR HORE: No, I think that's stands for,  
 7 Professor, Tax Administration Diagnostic Assessment Tool.  
 8 So –  
 9 PROF KATZ: So they wouldn't do the next  
 10 stage, so they'd be completely –  
 11 MR HORE: No.  
 12 PROF KATZ: - independent.  
 13 MR HORE: Absolutely, no.  
 14 COMMISSIONER: Just one question that you  
 15 can think about, don't answer now, I suspect she might get  
 16 there some time, did – no, it's no criticism –  
 17 MR HORE: My fault, Judge.  
 18 COMMISSIONER: No. Are you – you know,  
 19 just think about this carefully and fairly and tell me did  
 20 Gartner leave any value?  
 21 MR HORE: I can tell you now.  
 22 COMMISSIONER: Ja, no.  
 23 MR HORE: No.  
 24 COMMISSIONER: Think about it fully.  
 25 MR HORE: That one I can go quickly.

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1 MS STEINBERG: Okay, quarter past 11.  
 2 [INQUIRY ADJOURNS INQUIRY RESUMES]  
 3 [11:22] COMMISSIONER: Okay, we're ready to go.  
 4 We're ready to go. Mr Hore that what I asked you was not  
 5 anticipating an answer. I really want to know the answer.  
 6 You're a person who can inform me and I'd appreciate the  
 7 information. For 200 million rand there must have been  
 8 some value, and if you're going to say there's no value,  
 9 well that's your answer. But I would like guidance from  
 10 you.  
 11 MR HORE: Judge, I'm not sure there's  
 12 value in that I can find, I'm sorry. I don't think the, it  
 13 started from a diagnostic that I think lacks credibility  
 14 and went south from there.  
 15 COMMISSIONER: Thank you. Please carry  
 16 on.  
 17 MR HORE: I wouldn't have paid that money  
 18 for it.  
 19 MS STEINBERG: Sorry, I didn't hear that?  
 20 MR HORE: I wouldn't have paid that for  
 21 it. So in the time that's left, sort of the suggestion is  
 22 focus on five key things, I just wanted to put this, sorry  
 23 not that one, this to bed once and for all. This comes out  
 24 of, I'll do it very quickly. I think we've done the ROI,  
 25 but just at the bottom, from my handover document there is

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1 an ROI calculation. It works only on the savings in the  
 2 operating expense. This is directly measurable. It could  
 3 be much higher but we were conservative, and it tells you  
 4 how we calculated it and I'm not going to spend time -  
 5 MS STEINBERG: No, I think take us  
 6 through it. I think it's very important.  
 7 MR HORE: So we expect, I mean we were  
 8 anticipating where we'd get to in a year when we did this  
 9 process. We expected cumulative savings in the four years,  
 10 to March 2015 which is in operations and that of 3.8  
 11 billion, which matched the total investment. So if you  
 12 look at it that way, you say actually the modernisation  
 13 didn't cost SARS anything in that environment, because on  
 14 top of that we were up to 1.6 billion a year we were  
 15 saving. So if you calculate what's, I'm sure you know the  
 16 perpetuity at discounted cash flow, at a discount rate of  
 17 6.2. That's a total of 26.6 billion or seven times the  
 18 amount, and that's just cost savings. We don't handle the  
 19 revenue and the tax payer's benefits, etcetera.  
 20 MS STEINBERG: What were the type of cost  
 21 savings?  
 22 MR HORE: People savings in the main -  
 23 MS STEINBERG: People savings?  
 24 MR HORE: And stamps and all, you know we  
 25 didn't have to mail out returns and paper and we could go

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1 on and on and on.  
 2 MS STEINBERG: And people savings,  
 3 because they were deployed to other jobs where they could  
 4 be better used.  
 5 MR HORE: We did no retrenchments all  
 6 natural attrition people who we didn't replace them as  
 7 quickly.  
 8 MS STEINBERG: So did you re-skill people  
 9 who used to take staples out of papers to be able to  
 10 analyse and -  
 11 MR HORE: We, so the, from the, we had  
 12 found that there were people with degrees taking staples  
 13 out of and filing pieces of paper. We were able to retrain  
 14 them to be tax preparers. So in our branch when some  
 15 people want to be assisted in completing their tax return  
 16 when they arrive there, those people were actually doing  
 17 that work. So and I think we'll get back to it if we have  
 18 a minute. One of the Gartner benchmark questions which  
 19 maybe you can ask Judge, they said there's a, one of the  
 20 things we found and that's why TADAT was such a unique  
 21 instrument. We don't look like any other authority around  
 22 the world. There's almost no direct comparison. You  
 23 either got to go to a developed country, where the law  
 24 enforcement frameworks are completely different and the  
 25 compliance is completely different, or you go to a

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1 developing country and then the tax side is very different.  
 2 Now there's tax and customs. So what I saw and I couldn't  
 3 find who they benchmarked us against. I did see there was  
 4 some cities, etcetera and states etcetera in the US, it's a  
 5 little different, but I'm still not sure if that's the  
 6 actual benchmark, but you'll see there's 15 000 people or  
 7 14 000 people in SARS versus 5 000. Now maybe we're a  
 8 little bit inefficient, but three times the staff numbers,  
 9 I think you're comparing with, I'd be interested, you  
 10 raised it I heard in the last session Bain. Did you  
 11 compare us with New Zealand. It's not how, that's not a  
 12 fair comparison.  
 13 So again when you compare something you need to  
 14 know is it a relative comparison. Very few tax customs  
 15 that must, even if you go to HMRC, their customs is now in  
 16 their border agency to a large extent. So you're not even  
 17 comparing there, and that's in the UK. So I mean we can  
 18 carry on for a long time. So that's that part where they  
 19 said they couldn't calculate it. You see there comment  
 20 above me impossible to quantify. Well, okay. The last  
 21 part just on this slide, Judge. When they came to the  
 22 security part of the analysis, I found this very weird  
 23 disclaimer in the bottom. You can see it in the, I've put  
 24 it in blue in the bottom. So that was in the security  
 25 thing. Issues listed above on assessment carried out on

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1 trust, then should be followed up with evidence and  
 2 evidence based assessments. They still say that I didn't  
 3 ever see anything -  
 4 MS STEINBERG: Sorry, I'm not sure the  
 5 point you're making there Mr Hore.  
 6 MR HORE: Well, why would you make this  
 7 disclaimer? You decide it's lousy and then you say it's  
 8 based on trust. What does that mean? That someone told  
 9 you that's the answer and then you say I believe you,  
 10 because the second question is how would you allow somebody  
 11 from another jurisdiction to go, I mean if you look at the  
 12 documents that went around the IRS inter-country exchange  
 13 of the most sensitive information, those are covered in  
 14 extremely complex set of arrangements between countries.  
 15 Now you're letting a supplier into your security space?  
 16 How do you do that?  
 17 MS STEINBERG: So -  
 18 COMMISSIONER: I must say I saw that  
 19 disclaimer. I found it quite extraordinary.  
 20 MR HORE: I don't know what it meant  
 21 Judge, I just -  
 22 COMMISSIONER: I thought you start with  
 23 evidence based assessments.  
 24 MR HORE: And then you say that that's a  
 25 one. Your worst result comes from something that's based

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1 on trust. Someone told you. Who told you?  
 2 MS STEINBERG: So the timing of this is  
 3 after the diagnostic, because this is part of the  
 4 diagnostic. It's actually when phase 2 is cranking up.  
 5 MR HORE: I did not get that precision.  
 6 Advocate, I think you're right.  
 7 MS STEINBERG: Okay.  
 8 MR HORE: But, then if I move on -  
 9 MS STEINBERG: Sorry -  
 10 MR HORE: Sorry.  
 11 MS STEINBERG: Then I want to understand,  
 12 this is something that is puzzling members of the panel as  
 13 well. The nature of phase 2, the big phase of Gartner,  
 14 we're struggling to understand whether it was more research  
 15 evidence based assessments, or whether it involved  
 16 implementation.  
 17 MR HORE: But I'm also struggling from, I  
 18 only have the documents in front of me. I could not tell  
 19 it either from the documents advocate, so unless the SARS  
 20 people are asked, and then this question of which we will  
 21 get to. If your job is about strategy implementation and  
 22 you want to say you need to calculate an ROI upfront before  
 23 you start, well where is the ROI and how are you doing  
 24 against it?  
 25 COMMISSIONER: No, but I think the

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1 question is what actually was done in the remainder, in  
 2 phase 2, is this, as with Bain, restructuring things or is  
 3 it more research? Is it -  
 4 MR HORE: It just seems -  
 5 COMMISSIONER: Is there evidence upon  
 6 which to base that trust thing? What was actually  
 7 happening? Do you know?  
 8 MR HORE: I don't have -  
 9 COMMISSIONER: I don't think you, you  
 10 know you're not in a position I suppose -  
 11 MR HORE: I'm sorry Judge.  
 12 COMMISSIONER: To say, is there anything  
 13 in their documentation -  
 14 MR HORE: I didn't have time to get into  
 15 all the detail, but the part as I saw think it was just  
 16 reinforcing their previous scores and saying our diagnostic  
 17 was good, but I don't see the management comment and they  
 18 weren't asked from what I've heard and seen in the answer  
 19 until at the end. So I -  
 20 MS STEINBERG: You see, our difficulty in  
 21 asking SARS as you suggest, is the chief officer said she  
 22 hadn't really read it, and the rest of the department  
 23 didn't have it. So -  
 24 MR HORE: So I -  
 25 MS STEINBERG: We frankly don't have

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1 anybody to ask.  
 2 MR HORE: But that's why I'm saying the  
 3 whole thing is, lacks credibility.  
 4 COMMISSIONER: Anyway, we'll ask Gartner  
 5 that question.  
 6 MS STEINBERG: Okay, let's move on.  
 7 MR HORE: Alright. Then this is I think  
 8 one of the most important points. I'm still, sorry we're  
 9 chopping it off and we do need to find, if we can move this  
 10 thing slightly, because it's cutting off the slide. So  
 11 this says, I'll read it to you Judge because I can see.  
 12 "In reality the distinction between custom built and COTS,  
 13 now COTS is the euphemism I think you know now for  
 14 commercial off the shelf." So you buy a package and you  
 15 implement it and I'll explain why it doesn't work like  
 16 that, and custom built or bespoke is another word for the  
 17 thing.  
 18 MS STEINBERG: Okay, so let's stop here.  
 19 I think this is quite critical. Custom built is where in  
 20 this case engineers and techies within SARS join the wires  
 21 and make the system that does e-filing or whatever. Yes,  
 22 whereas -  
 23 MR HORE: You write some software.  
 24 MS STEINBERG: You write some software -  
 25 MR HORE: And it doesn't -

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1 MS STEINBERG: The codes, you do all the  
 2 clever things. COTS is where you go to a company and you  
 3 buy their product. You can download it or you get it on a  
 4 disk and you insert that into your organisation and you're  
 5 going to talk about the process of inserting it, but just  
 6 for the moment we understand that the one is a self-  
 7 designed, self-made system. The other one is a commercial  
 8 product, there for all the world. You buy it and then  
 9 adapt it to your system. Is that right?  
 10 MR HORE: Yes.  
 11 MS STEINBERG: Okay, carry on.  
 12 MR HORE: Thank you. As we say, but the  
 13 distinction between them can be difficult to discern,  
 14 because it's a binary answer COTS or bespoke. There's,  
 15 it's not like buying Word or Excel for your PC. There's  
 16 almost no COTS solution that you take and drop in an  
 17 organisation. Even if you're brand new. I mean I have  
 18 some experience about a brand new COTS implementation as we  
 19 speak. It doesn't work like that. You still have to  
 20 configure and customise it.  
 21 MS STEINBERG: You have to plump it into  
 22 your system right?  
 23 MR HORE: There's the plumbing and the  
 24 configuration and the more Legacy you have -  
 25 MS STEINBERG: Legacy being your existing

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1 system, right?

2 MR HORE: And the more you have to talk

3 to those Legacy systems, the more customisation you make

4 and eventually it's customised to such an extent, you might

5 as well have built it yourself, because when you try and do

6 the upgrade to the new environment, it doesn't do half the

7 stuff. Now sometimes they say it should only cost two to

8 three times what you spend on the COTS system for the

9 configuration. There are, there's a one of our competitors

10 has spent like multiples of tens of, so the IRS example I

11 gave you a bit earlier, that's also a customisation of a

12 COTS system, and you can see how the money runs up. So if

13 I go to the picture at the bottom, it's important to

14 understand how COTS are priced. So COTS you buy a licence

15 fee. Then there's an annual maintenance that runs between

16 20 and 25% of the licence fees. So every five years you

17 buy it again.

18 Now it's usually priced in a foreign currency.

19 It might say rand, but the base underlying is a foreign

20 currency, and when that three or five year deal runs out,

21 they say you will then pay 20 or 25% of the then list

22 price. So it's the price in dollars again. So then all of

23 a sudden you have a big step up if the rand's doing what

24 it's doing. Now the COTS suppliers have become quite sharp

25 at the charge, because there's a thing called, which we

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1 term a click charge. Which what it does, is it says

2 depending how many clients you've got, depending how much

3 revenue you've got, you must pay us a share of that. I've

4 had debates with COTS suppliers and said if you want to be

5 shareholders you must buy some shares, and unfortunately

6 this is the industry practice. You can't do anything about

7 it and then you pay for support if you, if it's really

8 complex stuff. So it's a very expensive foundation. Now

9 if you have nothing and you don't have your capability, it

10 might be a great way to start, but now you're got to say

11 what percentage of this entire package am I using, because

12 we'll get to the difference between efficiency and

13 effectiveness and we're going to get into that, because

14 that informs a whole lot of the debate when the

15 recommendation from Gartner, the parts I could see was take

16 all the bespoke stuff and COTS it, is the solution. Now on

17 top of that you get an implementation -

18 MS STEINBERG: Sorry, I'd like some

19 clarity there. You're saying Gartner's recommendation was

20 not to continue developing your Legacy system. Your

21 custom -

22 MR HORE: Our bespoke systems -

23 MS STEINBERG: Yes.

24 MR HORE: And buy COTS instead.

25 MS STEINBERG: And replace your bespoke

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1 system in its entirety.

2 MR HORE: Well, entirety is a big word,

3 but most of it.

4 MS STEINBERG: Largely.

5 MR HORE: Largely. So we'll go to the

6 contact centres. They say you must change that for a, your

7 bespoke system for a COTS system, because it's going to

8 cost hundreds of millions to make it stay current with the

9 latest developments in social media, etcetera. Well,

10 that's just rubbish.

11 MS STEINBERG: Well, I think Ms Sallie is

12 going to tell us a lot about that, so we can ja.

13 MR HORE: I will let her go through it.

14 PROF KATZ: The -

15 MS STEINBERG: Ja, professor Katz has a

16 question.

17 PROF KATZ: I suppose the answer to this

18 is that there's not a universal answer whether COTS or

19 custom, it depends on the customer's own level of

20 competence, sophistication, so if your customer's good and

21 you've got good equipment there and good systems already,

22 it's much more desirable to do custom built than COTS. If

23 your customer is not that well equipped etcetera, they

24 would go for COTS.

25 MR HORE: Well, that's sometimes

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1 Professor when it runs away, because not an understanding

2 is that's when the implementation partners charge you an

3 arm and a leg, and I've seen implementations of various of

4 these things in parts of South Africa where actually they

5 can't upgrade the COTS piece in the middle, because it's so

6 surrounded by all the implementation partners who've

7 charged multiples of whatever the COTS things was, like

8 many times.

9 PROF KATZ: But with your level of

10 sophistication it would have made no sense to go for COTS.

11 MR HORE: So now let's come to, I think

12 your profound insight Professor. When we in the old days

13 when we did the IT systems, the idea was to take a variable

14 cost called people, and make it a fixed cost and if you own

15 the fixed cost yourself, then growth etcetera, that stays

16 flat and the more you divide it by and this is actually why

17 the people providing these COTS solutions make all, have a

18 P of 40, is because they make all that money, because you

19 make it once and you sell it, and the cost of the re-

20 sellers, your sales organisation but you actually don't

21 spend any more money, because it's free. We replicate for

22 free. So if you look on the right, you've got development

23 costs and support costs and you see I specifically chose

24 the blue box. If the blue box equals or gets bigger than

25 the other blue box, as the Professor has pointed out that

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1 would be a very bad mistake, because you'll be getting the  
 2 same stuff for a lot more money. So I did read in the  
 3 affidavit of Mr Lithgow I think -  
 4 MS STEINBERG: Lithgow yes, Mr Lithgow.  
 5 He is one of the Gartner people who is coming to testify.  
 6 MR HORE: But he is not allowed to, as I  
 7 understood it and please check with him. When I read it,  
 8 he is not allowed in his division, because the major  
 9 business of Gartner is the research and advisory which we  
 10 all use. I mean we've all there's this magic quadrant I  
 11 think you've heard about it. What they do is compare  
 12 different COTS products and work out who is, based on who  
 13 is in the top right you know best, best and that's what  
 14 they do and when you're usually going to buy a COTS product  
 15 you consult the Gartner magic quadrant to say okay, that's  
 16 the best ones. I should be talking to them. My  
 17 understanding is that this other business that they've  
 18 started up, which is the thing that did the diagnostic,  
 19 etcetera, cannot propose anything that isn't in the other  
 20 side of the business. So I don't know how they look at  
 21 bespoke systems.  
 22 MS STEINBERG: Now I'm not following.  
 23 MR HORE: So if your, remember the right  
 24 hand side is all about comparing bespoke, COTS systems.  
 25 That's how the magic quadrant is done. So if you want a

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1 CRM, they look at who is in the space of selling CRM  
 2 systems. They analyse the price of it and you know ,what  
 3 the customers think of it and they make that what they are  
 4 for quadrant blocks which is top right magic quadrant box  
 5 that's obviously high, high and that's the place to go. If  
 6 you've got a bespoke system, how do you compare that  
 7 because they have no other basis to compare it and I, the  
 8 part that I wasn't too sure of, are they allowed to  
 9 recommend you carry on with bespoke or do they have to  
 10 recommend what the boxes say?  
 11 MS STEINBERG: So we will put that to  
 12 them. I understand. Is the panel is happy.  
 13 PROF KATZ: Yes, yes.  
 14 MS STEINBERG: Ja.  
 15 MR HORE: Maybe they can, but it wasn't  
 16 obvious. So we as SARS wasn't, we weren't all bespoke. We  
 17 were right in the beginning when there was no tax system.  
 18 Then when we started implementing, there weren't tax  
 19 systems that we could buy off the shelf. It just doesn't  
 20 exist. But what we could buy was an accounting backend  
 21 engine for keeping, remember the accounts up to date versus  
 22 the stuff that people wrote. In the old days the tax  
 23 calculations were very different. It was paper based and  
 24 meant that way. So we were busy implementing the SAP based  
 25 account management capability. We had done it in customs.

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1 We're now doing VAT and pay as you earn. We were ninety  
 2 plus percent of the way through that when the, or we were  
 3 halted. My understanding that still hasn't been picked up.  
 4 Now that's the COTS and the solution I understand is put  
 5 more COTS on top.  
 6 MS STEINBERG: Gartner's solution was to  
 7 buy more COTS.  
 8 MR HORE: Ja.  
 9 MS STEINBERG: But you're saying that  
 10 when you left at the end of 2014 you already had the  
 11 software that you needed at that stage?  
 12 MR HORE: Correct.  
 13 [11:42] So I'm trying to understand why would you go and  
 14 buy more licence. My understanding SARS spent R50 million  
 15 on new licences.  
 16 MS STEINBERG: And these are SAP  
 17 licenses, is that right?  
 18 MR HORE: My understanding, which we'll  
 19 come back to, you involve in your diagnostic a firm that is  
 20 a SAP implementation partner.  
 21 MS STEINBERG: Yes. So something I  
 22 hadn't mentioned yesterday, which just to inform the panel.  
 23 I mentioned that Gartner had effectively subcontracted  
 24 Rangewave about 40% or so of the value of the contract.  
 25 Now Rangewave is an accredited SAP partner in South Africa.

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1 So one way or another we're still researching how,  
 2 Rangewave would have an interest, a financial interest in  
 3 SARS buying SAP products.  
 4 MR HORE: So, I think the point is the  
 5 two big implementations that, remember we're talking about  
 6 Pay as you earn and VAT, the two big taxes where people, I  
 7 saw the complaints from the tax practitioners saying they  
 8 can't balance their accounts because it was built for a  
 9 paper world. We understand that. 40 years ago you go a  
 10 piece of paper, it sometimes got lost so they built a  
 11 system that when the piece of paper finally arrived you  
 12 could capture it and, but then all your accounts changed.  
 13 Now in the modern world if you suddenly see your balances  
 14 all changing, you don't know why because someone put an  
 15 entry back two years ago and it adjusted your balance,  
 16 people get quite disturbed by seeing a, so there's a  
 17 question of saying what's the transaction date and what's  
 18 the value date and it must show you that at the time of the  
 19 transaction, not somehow it goes back to when it was  
 20 implemented. It was a defect but these are 40 year old  
 21 systems, that's why we were changing them.  
 22 MS STEINBERG: So bring this back, the  
 23 point you're making now is about the custom made system  
 24 that Gartner found bits of COTS within that, and the point  
 25 you're making now?

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1 MR HORE: So I'm trying to understand  
 2 instead of, if you say with all of these things need to be  
 3 replaced by COTS, so you're saying the solution to the  
 4 problem is we must take out everything that glues the  
 5 things together and it's working fine and put, replace one  
 6 system with another system that does the same thing or  
 7 less. Why would you do that?  
 8 MS STEINBERG: We'll put that to Gartner.  
 9 MR HORE: Okay. Then I did want to  
 10 touch, it's gone off the page there unfortunately, it's  
 11 called BBND, that's a big part of Gartner's document  
 12 somewhere.  
 13 MS STEINBERG: I want to give some  
 14 context here.  
 15 MR HORE: Sure.  
 16 MS STEINBERG: In Mr Makwakwa's  
 17 intervention in the terms of reference it was to look at  
 18 the way in which SARS had spent their money during  
 19 modernisation. There was a particular focus in that regard  
 20 on BBMD. Gartner had a look at that and you'll tell us  
 21 what their findings were. SARS it seems to me were not  
 22 happy enough with those findings and they got Project Lion  
 23 for another R12 million to evaluate the same thing. Was it  
 24 cost effective and was there any irregularity in the  
 25 procurement process? We also know that the Public

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1 Protector has been asked to look at the same question and  
 2 she's currently looking at the same question.  
 3 COMMISSIONER: Who asked her, by the way,  
 4 do you know?  
 5 MS STEINBERG: I don't know.  
 6 MR HORE: I do Judge, because I was  
 7 copied on it. Mr Mani, Jimmy Mani, sorry he's not called  
 8 that anyone, Zweli Mani.  
 9 MR KAHLA: Mr Mani.  
 10 MS STEINBERG: Mr Mani.  
 11 MR HORE: With the file that he found on  
 12 his doorstep apparently.  
 13 MS STEINBERG: So the reason we're going  
 14 here is there's been a lot of money spent on this and a lot  
 15 of focus on possible impropriety with BBD and in our  
 16 discussions, I thought it was appropriate that Mr Hore have  
 17 a moment, just to tell us his side of the story with the  
 18 procurement of BBD.  
 19 MR HORE: Thank you. So there was a  
 20 contract with a company, I don't know if the company's  
 21 matter in this, I'm going to try to keep it, I don't offend  
 22 anybody, there was a contract with a vendor and the  
 23 contract turned out to be defective. The contract was -  
 24 MS STEINBERG: Give us a year. Give us a  
 25 timeline.

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1 MR HORE: 2006.  
 2 MS STEINBERG: 2006. So you came and you  
 3 found a defective contract. Ja.  
 4 MR HORE: Ja and the number -  
 5 MR KAHLA: Defective in which way, sorry?  
 6 MR HORE: So it was the management at the  
 7 time we left, when I spoke to the individual he said it was  
 8 a turnkey project.  
 9 MR KAHLA: Okay.  
 10 MR HORE: SARS had set aside a budget of  
 11 300 million for this thing and as you know there's danger  
 12 when you start with COTS because these things run away. So  
 13 we like to turn it into a turnkey project which says the  
 14 vendor is now accountable for a maximum number. So when we  
 15 did that we went back to the supplier and said, it's a  
 16 little bit unfair because in the meantime, in this  
 17 intervening period the vendor has been bought by another  
 18 vendor. So this vendor is faced with the fact that we're  
 19 now unhappy and they said but we just bought this thing and  
 20 paid good money for it, so it's not actually the new  
 21 vendor's fault at all. So that then went from 300 million  
 22 we estimated to a billion Rand. There was lots of,  
 23 there's, the comparison were enormously difficult because  
 24 there were a lot of things the new vendor refused to take  
 25 accountability for. So interfacing to your Legacy systems

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1 that's out and so, so these are all the places where it can  
 2 run much higher. So we had, the sizing of the equipment,  
 3 they said we're not going to do that, that's going to be  
 4 your problem, etcetera.  
 5 So eventually the new vendor wanted, ja just to,  
 6 they said okay look we want, we don't want you to be upset  
 7 with us, we'll give you back the unspent maintenance on  
 8 this contract. It's about approximately R150 million. So  
 9 then we brought, and then they said you've got three months  
 10 to make up your mind otherwise the option expires. So we  
 11 could either go with the billion rand or we had to find  
 12 some people in a hurry. So IBM were involved in the  
 13 process of this, of financing some of this stuff. Leave it  
 14 like that. They, we asked them you don't want a chance,  
 15 they said no. So we were down to our modernisation tender  
 16 had been awarded at that time and we either go with the  
 17 modernisation winner, the consortium or I knew, we tried  
 18 the vendor that was defective in my previous life, we had  
 19 found major problems implementing it and we had started in  
 20 the bank with an alternate vendor called BBMD. Just for  
 21 the record I have known them for a very long time and  
 22 they've done multiple highly complex projects in my  
 23 previous life in the bank. So they came in and they quoted  
 24 against the modernisation tender when (inaudible) so I  
 25 don't think there's any point dancing around that and they

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1 were significantly cheaper. So then Exco decided because  
 2 it was a recommendation from me, I know these people, fully  
 3 disclosed they then created a work group that went out and  
 4 looked at other suppliers because if we were moving out of  
 5 this known position to an unknown and we can't fit in that,  
 6 and that's a mess now you have a real, real mess, let's  
 7 leave it like that.

8 MS STEINBERG: But just to pause. This  
 9 goes back to our procurement discussion yesterday. You  
 10 disclosed that you had a prior relationship with BBMD.

11 MR HORE: Ja.

12 MS STEINBERG: And so you asked for other  
 13 people who were independent to go and evaluate whether they  
 14 were the right service provider here?

15 MR HORE: I think the only distinction is  
 16 that I think the Commissioner and the Exco decided that was  
 17 the right process, not that I disagreed with it but I don't  
 18 know if it was my recommendation.

19 MS STEINBERG: Yes, we have a memo here.

20 MR HORE: Oh.

21 MS STEINBERG: July 2006 and it's from  
 22 four individuals to Exco and what it reflects is that Mr  
 23 Hore had said he needs to remove himself from this decision  
 24 about BBD because he has a past relationship with them and  
 25 he asked members within SARS to go and do site visits to

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1 two of the big customers that BBD had serviced and they  
 2 went along and then gave this report to Exco. You were not  
 3 involved in those site visits, you were not involved in  
 4 this process and they recommended to Exco that SARS procure  
 5 with BBD. That's July 2006. What's interesting is that  
 6 the group who made this recommendation include Mr Makwakwa  
 7 who later asked Gartner and Grant Thornton to review the  
 8 propriety of this process, as I understand.

9 MR HORE: So I would just add that -

10 MR KAHLA: Who else was being a part of  
 11 that board?

12 MS STEINBERG: So the list, and perhaps  
 13 you can tell us, what their positions were.

14 MR HORE: Sure.

15 MS STEINBERG: There is Mr Kieswetter.

16 MR HORE: I think he was either head of  
 17 the LBC at that time or chief operating officer. I can't  
 18 remember his.

19 MS STEINBERG: Kosie Louw who was the  
 20 head of legal. Jeanne Padiachy at that stage was?

21 MR HORE: In the Commissioner's office,  
 22 she'll remember.

23 MS STEINBERG: In the Commissioner's  
 24 office. Ivan Pillay who was at that stage acting  
 25 Commissioner, is that right?

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1 MR HORE: No, I think he was a, I don't  
 2 know if he had made deputy or not, somewhere around there.

3 MS STEINBERG: Okay. V Tshabalala.

4 MR HORE: Vuso I think he was from  
 5 customs.

6 MS STEINBERG: Customs and -

7 MR HORE: It's 12 years ago, sorry.

8 MS STEINBERG: And J Makwakwa, that was  
 9 the group who did the visit and wrote this memo.

10 MR KAHLA: Ja.

11 MR HORE: So then we needed to go to the  
 12 AG and say this is where we are, we had numerous intensive  
 13 discussion with the AG and finally a memo was produced  
 14 which went through the SARS Exco approving it all the way  
 15 to the Minister and you will have seen from time to time  
 16 that memo appears in various publications which - distort  
 17 the thing. If you have a look in, based on the foundation  
 18 that was laid on an annual basis we didn't have a long term  
 19 - deviation and I heard, I think you understand most of the  
 20 established IT vendors are by deviation. So if you take  
 21 SARS is dependent on something called Software AG, I think  
 22 they've been deviating for 30 years on that product because  
 23 there is, if you take Software AG out all the systems will,  
 24 there's nothing you can do. It's like IBM is on a  
 25 deviation because it's what we've been running on. So once

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1 the foundations that BBMD made -

2 MS STEINBERG: Mr Hore, I must just say  
 3 this. I think this, from our side, no, no from our side we  
 4 are satisfied that this is probably the only appropriate  
 5 place for deviations that we've seen. One doesn't need to  
 6 deviate much with consultants. But if you start with IBM  
 7 you carry on with IBM. If you start with Microsoft you  
 8 don't switch to Apple the next year. That's what  
 9 deviations are designed for as I understand.

10 MR HORE: Correct because of the cost of,  
 11 I mean if you take my competitors in the banking space and  
 12 even my old bank. They're running on Legacy systems that  
 13 are some cases 30, 40 years old. If they had to change all  
 14 their systems, well one of our competitors did try that and  
 15 it was a very expensive exercise and they didn't get the  
 16 whole thing done yet. But they've modernised, if you like  
 17 their back ends. So you have to make these calls and  
 18 that's why they're so strategic at the time. You have lots  
 19 more flexibility when you are busy designing it bespoke,  
 20 not a COTS product because you can get them to exactly what  
 21 you'd like. So the way this thing worked in our annual  
 22 memos where we would say, so you'll see it went up to over  
 23 eight years about a 100 million a year and we got such  
 24 incredible value we said this is good. We're going to, we  
 25 explained the value each time and why they should do it and

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1 not somebody else.

2 MS STEINBERG: Why do you say you got

3 incredible value?

4 MR HORE: Well the stuff they were, I'd

5 have to go back to that other slide and I'm not sure if

6 there's time but if you have a look here and I think, if

7 you have a look at that slide where you see there, a pen

8 that goes right across called work flow management and case

9 management. What they gave us was the ability to interface

10 all our businesses together and made all of our

11 interactions with taxpayers, etcetera a case to which you

12 can attach documents to and everybody could see that

13 simultaneously. So we had one version of the truth around

14 the entire organisation. So if you phoned the call centre

15 you would see the same thing that an auditor would see,

16 etcetera. So as that became more the way we did things and

17 the more stuff we digitised we put more on there they then

18 also did the risk engine work because it was integrated

19 into there. So they also did the matching of the IRP5s.

20 There's a lot of stuff that they did but we did it annually

21 each year and worked out the basis of it because each time

22 you ask yourself the question does this make sense, should

23 we be doing this, is there somebody else who can do this

24 and you need to satisfy yourself and I see the, in the

25 Gartner document they choose a portion of a comment by, as

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1 they say acting Commissioner Gordhan, now as you know, I

2 don't think the Minister would be very pleased to be an

3 acting Commissioner ever but it was Kosie Louw who was

4 acting as the Commissioner not, they didn't read the

5 document properly and he made a comment saying we need to

6 continuously check that we are using this deviation, that

7 it's right. Now the only thing I'd say is every

8 modernisation step thereafter was signed by our legal, head

9 of legal. So he applied his mind and decided it made sense

10 as did the rest of Exco before we approved these things.

11 MS STEINBERG: And was Treasury with

12 those deviations?

13 MR HORE: Every deviation is sent to

14 Treasury as a matter of course and we were never queried on

15 it and so was the AG involved in it. So, so I'm just

16 saying it depends what you want to make of it. Now because

17 I'll move on one step because the second thing that Gartner

18 makes some mention of, well sorry in the, this is the part

19 they don't mention afterwards and this is the part I have

20 learnt since being here. There was a value for money

21 comparison and I draw your attention to the top left, the

22 bottom left. Where it says the overall cost for a function

23 point. Now it's sounds a very technical term, you can't

24 use lines of code as a measure of anything, Judge because

25 some people as you know from your own industry, some people

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1 write nice neat rows and other people don't. So it might

2 be a long document and it's saying the same thing as a

3 short document. So they got a bit clever and said there's

4 a thing called a function point which is, it does

5 something, a task and so you can't -

6 MS STEINBERG: The product rather than

7 the length.

8 MR HORE: With the bit of the product,

9 because they look at how many function points this whole

10 software and it's a methodology, it's an estimating tool,

11 it's not 100% perfect but it's the best that we got in the

12 industry and then you can see there the overall price per

13 function point is between the medium and the 75th percentile

14 which is fair market value.

15 MS STEINBERG: This is Gartner's finding.

16 MR HORE: This is Gartner.

17 MS STEINBERG: So Gartner found fair

18 market value in your use of BBD?

19 MR HORE: 100%. I don't remember anyone

20 standing up and saying, now I did hear from Mr Rabie, who

21 in his testimony, I haven't seen the Grant Thornton work,

22 the project line but my understanding Grant Thornton did a

23 similar job with also obviously checking whether

24 (inaudible) did all that checking to make sure there is no

25 conflicts and I would just say I'm pretty sure you would

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1 expect SARS have to have done that type of work, the

2 various capabilities they had and they came to a similar

3 conclusion. Then, I'm going to take you on because the

4 next point that they say we were distracted with DHA. So

5 to come to that point, but just while I'm on this part of

6 it there's the function point count for DHA. So you can

7 see that was, because we started reusing the stuff, instead

8 of building it from scratch you can see the benefit of the

9 reuse coming through in that, it's now at market, lower

10 quartile. Then -

11 MS STEINBERG: Sorry, Mr Hore, would you

12 go back -

13 MR HORE: Sure.

14 MS STEINBERG: To the one before.

15 MR HORE: Ja.

16 MS STEINBERG: So the second bullet point

17 on the right.

18 MR HORE: Ja.

19 MS STEINBERG: Gartner found that two BBD

20 projects appear to be high cost and outside of the fair

21 market price range. I wonder if you could talk to that.

22 MR HORE: No that's, when you look at it

23 you've got to see how complex the project is. So probably

24 BND did 100 projects and they've chosen two. But overall

25 it's, so I mean it's an average. If you start getting too

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1 precise you need to add a few more factors before you can  
 2 determine that it's, and that's why I do the next one which  
 3 shows it can drop as low, below the, they didn't pick these  
 4 ones up to put in the previous slide, overall.

5 MS STEINBERG: So it's like saying well  
 6 the Volvo diff is slightly more expensive then the Merc  
 7 diff, you're actually looking at a car.

8 MR HORE: So you'll see here that's what  
 9 really and it's an important point. The number of function  
 10 points you're counting depends how complex the design is.  
 11 So if you're reusing stuff you have to achieve right key  
 12 function points. So now you've got a small project because  
 13 I will tell you the total cost of BBND because I was given  
 14 permission to speak to BBND and get the actual cost.  
 15 [12:02] The DHA piece an I'm not sure one it is. The  
 16 movement control piece –

17 MS STEINBERG: The department of Home  
 18 Affairs.

19 MR HORE: Ja, let me do it and I'll come  
 20 back to it.

21 MS STEINBERG: Ja.

22 MR HORE: Just remember it's in the  
 23 bottom quartile I'll come back –

24 MS STEINBERG: Ja.

25 MR HORE: - to that piece now. Just to

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1 point out that they also measure, is it Lousy, because you  
 2 can write it fast and cheap but it's horrible with the  
 3 quality. It's breaking and it's got lots of bugs. Well  
 4 you can see BBND is at the top there of that list. And so  
 5 now the thing on the top says DHA, because I didn't want to  
 6 dispel this DHA and the benefit of a COTS versus, sorry I  
 7 bespoke as the professor pointed out. Commitments were  
 8 made by South Africa to FIFA for the world cup and Home  
 9 Affairs contracted a COTS provider with an implementation  
 10 partner. I don't think it matters mentioning the name  
 11 here. Three months before the freeze in February, so the  
 12 idea was everything freezes with two months to spare so  
 13 that they can make sure everything's working. Home Affairs  
 14 approached us because the vendor said I'm not going to  
 15 deliver. So –

16 MR KAHLA: That's the – is it the vendor  
 17 or the implementation part that said they're not going to  
 18 deliver?

19 MR HORE: A combination of them. So what  
 20 Home Affairs had done is said they awarded a "who am I"  
 21 online contract. It had two components, movement control  
 22 and live capture. They prioritised the movement control  
 23 because part of the thing was making sure that you could  
 24 stop people coming into South Africa who weren't the right  
 25 people for the world cup because they looked at the

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1 security at the borders and said we need to be able to in  
 2 real time know that the right people don't or the wrong  
 3 people don't –

4 MR KAHLA: Okay.

5 MR HORE: - don't get into the country.

6 So this was taken to cabinet. So I don't know how much  
 7 we're allowed to share here in this forum about cabinet  
 8 decisions. You must guide me.

9 MS STEINBERG: No, they are confidential.

10 MR KAHLA: That was –

11 MS STEINBERG: But I think we know that  
 12 cabinet directed SARS to sort this out.

13 MR HORE: To help DHA.

14 MS STEINBERG: Ja.

15 MR HORE: And so the overall - then they  
 16 asked us also to assist them in the next phase in sorting  
 17 out the activity and again SARS mentioned it needed to use  
 18 its existing vendors because in three months we were not  
 19 going to go out and get new vendors and then get them to  
 20 build something and we were reusing a huge amount of stuff  
 21 that we had. So you can see the overall saving was R2  
 22 billion. Now the charge for the movement control you can  
 23 see at the bottom there, EBD's charge for movement control  
 24 the vendor had spent in excess of a billion Rand on, at  
 25 that point. It was R5 million and the live capture which

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1 had not started they charged 25 million and that's how you  
 2 get secure IDs and passports today.

3 MS STEINBERG: So let's just unpack these  
 4 numbers. Third from the bottom, the saving of 2 billion,  
 5 how did that – can you explain that?

6 MR HORE: Because there was a contract  
 7 signed for 4.5 billion.

8 MR KAHLA: 4 point?

9 MR HORE: 5 billion.

10 COMMISSIONER: Billion? Ja.

11 MR KAHLA: Is that with the COTS supplier  
 12 and the implementation agent?

13 MR HORE: So that had to be – they got  
 14 some exceptional legal advice that enabled us to deal with  
 15 that. [Inaudible] come to the party.

16 MS STEINBERG: And that was using BBD and  
 17 your bespoke product?

18 MR HORE: Correct. So that's reusing  
 19 what SARS had. That's why it's that price in that  
 20 timeframe. Now –

21 MS STEINBERG: Because SARS owned –

22 MR HORE: When you do a bespoke like we  
 23 did with BBND you own it, like we did for – there are –  
 24 there's a company called Shandon that does e-filing, it's  
 25 not Interfile, there's a misunderstanding in the market

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1 place, that Interfile do e-filing. It's not Interfile it's  
 2 a company called Shandon now part of VOH and then there's a  
 3 company called Ironize which is the Interfile offshoot  
 4 which does the pay as you earn stuff. These are all  
 5 bespoke systems that enable us to do the thing together.  
 6 MR KAHLA: That's why you delivered this  
 7 at below the median.  
 8 MR HORE: So the small 5 million was  
 9 below – that's what they're measuring or either the 25 or  
 10 the 5, I don't know which part they measured when they DHA  
 11 in there. But you know you're talking about how big is the  
 12 piece of work that we, because if you measure 100 million  
 13 you should expect some economies of scale obviously when  
 14 you scale up. So I'm just saying the function point is a  
 15 useful tool but don't, it's got its defects and you have to  
 16 use it appropriately but certainly whichever way we look at  
 17 it, just this way, you would say BBD is for free.  
 18 MS STEINBERG: But am I understanding  
 19 that DHA had tendered for a service provider.  
 20 MR HORE: Correct.  
 21 MS STEINBERG: Now did you say that that  
 22 tender was worth R2 billion?  
 23 MR HORE: Well there's a whole story  
 24 about how that moved around, Advocate, which I think it's  
 25 better asked to DHA but that –

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1 MS STEINBERG: So around that number?  
 2 MR HORE: Well it started at one number  
 3 and then went to another and then went to another number.  
 4 So I mean it's one of those.  
 5 MS STEINBERG: Okay.  
 6 MR KAHLA: But at the intervention, I  
 7 mean at the intervention was it –  
 8 MR HORE: 4.5.  
 9 MR KAHLA: It – the estimated total cost  
 10 would've been 4.5?  
 11 MR HORE: So it was delivered for 2.5.  
 12 MR KAHLA: And then –  
 13 MR HORE: It included what was already  
 14 wasted, if you like, and had to be –  
 15 MS STEINBERG: So –  
 16 COMMISSIONER: Wait just a minute. Just  
 17 finish your question.  
 18 MR KAHLA: No, I just wanted to  
 19 understand the estimated total cost to deliver this at the  
 20 time of it being stopped and you as SARS being asked to  
 21 intervene by cabinet, the ETC was it about 4.5 billion to  
 22 deliver that? And then at the time of – and when you then  
 23 came in you delivered it at, what was the price to get to  
 24 this 2 point?  
 25 MR HORE: Ja, so there's a bottom line

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1 for the BBND portion. There were some other vendors that  
 2 added some pieces but it was trivial in the scheme of  
 3 things.  
 4 MR KAHLA: Ja and in the end there was  
 5 that saving of 2 billion and using the measure that Gartner  
 6 had used you effectively deliver this solution at below  
 7 median.  
 8 MR HORE: The small bit of work was –  
 9 MR KAHLA: Ja.  
 10 MR HORE: - even if you measured it but  
 11 what you don't see, now we're talking the business value  
 12 that the professor mentioned, if it's bespoke and you own  
 13 it you don't pay. If we had bought a SAP product we  
 14 would've had to pay SAP to put, to replace the other COTS  
 15 provider. This is where the benefit of, and basically the  
 16 whole of government can take this solution and this is, the  
 17 last part is, there are over 10 million IDs now, Smart IDs  
 18 produced and there's completely now a, there's no more  
 19 passports. You know the problem we had the most secure  
 20 passport in the world, the document, the physical documents  
 21 got 120 security features but how the passport was produced  
 22 was full of holes. So that's what the live capture piece  
 23 was but it allowed for IDs and passports to be controlled  
 24 in a secure manner using the same foundational workflow  
 25 technology, etcetera that we had in SARS. And that's why

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1 we are able to do this stuff. Now –  
 2 MS STEINBERG: Can I –  
 3 MR HORE: - this is –  
 4 MS STEINBERG: Sorry, can I understand  
 5 something you've just said? You said that this bespoke  
 6 system that SARS has developed could help all of  
 7 government.  
 8 MR HORE: If you wanted it to.  
 9 MS STEINBERG: So are you saying if we  
 10 got lucky and you came back to SARS you could help  
 11 department by department using this bespoke system that was  
 12 designed to modernise themselves?  
 13 MR HORE: Certainly right. So if you  
 14 take drivers licence or any of those things and the e-  
 15 government which is the dream that we were on and driven by  
 16 Home Affairs, we were just assisting Home Affairs. It's  
 17 not so – you know this is the part I wanted to, because  
 18 we're getting near the end, Gartner called this a  
 19 distraction. SARS shouldn't have spent the time helping  
 20 Home Affairs because it's a distraction. Now we were  
 21 taught differently in SARS. Helping other government  
 22 departments, now I will tell you the meetings we had with  
 23 Home Affairs on this project started at 5 pm on a Tuesday.  
 24 People gave of their own time to help other people in need  
 25 and the counterbalance as I say, we didn't drop a single

1 other commitment. You don't see the revenue falling or any  
 2 of the other things, so the distraction part we did it  
 3 because we were doing things for the country and that's the  
 4 part that shows why the, you still have such brilliant  
 5 people here because their heart is in the country, not in  
 6 how much money I make. Because I will tell you, Judge,  
 7 just so for the record, do you know how many world cup  
 8 games I got to after we built this system? Zero. Do you  
 9 know how much my extra bonus was for doing this? Zero.  
 10 This – and no one complained. Nobody because it wasn't  
 11 about that, it's about doing right for the country and  
 12 that's what when I was saying, no, that should be thrown  
 13 out and we should put a COTS system in its place, just, it  
 14 works.

15 Alright, let me go on. So what did Gartner do  
 16 for 200 million? I'm still trying to understand other than  
 17 lots of paperwork. So there's a lot big fat document and  
 18 you read it and you read it and you say how, it's a  
 19 question I have, these are the questions. What was wrong  
 20 with the proposal? It was an extremely high cost and a  
 21 very long time because you go back here they're saying I  
 22 need between 18 months to two years to tell you what the  
 23 answer is. I mean by then that's two years of BBND  
 24 delivering revenue generating results. But the thing's on  
 25 hold. We've been on hold for nearly four years now. Then

1 you say okay, alternatively we spoke about what has been  
 2 delivered? But I have the same question. What do you get  
 3 for this money? Because I heard you ask and I didn't hear  
 4 a cogent answer. There is a strategy. What is it? It is,  
 5 it isn't, it's been implemented, it isn't. I mean R200  
 6 million, ask, please ask Gartner. There by their own  
 7 metric they say they can't measure the ROI on my stuff,  
 8 find how do you measure the ROI on this two years of work.  
 9 I have at least have got some output to show for it. Quite  
 10 a lot of output actually. Shall ask is it just the paper  
 11 ware that's now lying on a shelf, it's beautiful now,  
 12 neatly. So someone did some PowerPoint work and editing  
 13 with Word, is that it?

14 So and then the part that the quantifiable  
 15 business cases where are they? Because they say you can't  
 16 start anything before you've got a quantified business  
 17 case, well where is it? Because – and the swop to COTs  
 18 where are those quantified business cases? Well they say I  
 19 need two years to think about it and then I'll tell you but  
 20 meanwhile you're paying me. I mean it's a, that's the  
 21 circular reference which you start with when you start this  
 22 quantification thing and then the heart-breaking one.  
 23 Where are the revenue plans? None of this talks to you how  
 24 you're going to lift revenue. None of it. You're going to  
 25 have a more like bureaucratic IT shop when you're finished.

1 And there's no plans that I could see unless I was blind  
 2 that actually say anything about how we're going to lift  
 3 revenue. So this is the problem and you've seen this side  
 4 before and the bottom, I mean I'm still waiting for the  
 5 last one but it's below, I'm told it's point 9 now, the  
 6 buoyancy and falling. Now if you don't build IT why we  
 7 were so passionate about rushing solutions and because you  
 8 can basically bank GPD plus inflation. If you want to fill  
 9 the gap for revenue you need to do, find revenue  
 10 alternatives. Otherwise you must start making peace with  
 11 the 6% revenue growth and if you run those calculations  
 12 into South Africa's numbers it's going to be horrible. So  
 13 apart from South Africans paying higher tax, how are you  
 14 going to fix this problem?

15 MS STEINBERG: I have two more questions.  
 16 One smaller and one bigger. The small one is you mentioned  
 17 actually now during the tea break that you would like to  
 18 say something about the evidence about the e-filing  
 19 problem.

20 MR HORE: Thank you. I listen carefully  
 21 to parts of Sabari's testimony and I think the Judge  
 22 touched on it this morning, I'd just like to explain it  
 23 maybe. He was quoted out of context. There is a form  
 24 technology that we developed, called Adobe, you heard him  
 25 say that. It's a small component, literally a small

1 component, a few million Rand in the whole scheme of things  
 2 and we use that same form of technology in the e-filing  
 3 front end and in our branch front so that we wrote it once  
 4 and the forms we tested once and then deployed to, so you  
 5 could file in the branch and the, on e-filing and you only  
 6 had to do the forms once. That form technology has got a  
 7 life on it but it's a small thing to change and I think  
 8 it's, I think when there was lots of questions about the  
 9 time, you know we're going at 20% of the speed and we're  
 10 going to – if you don't fix it in two years it will be a  
 11 problem but it's not a problem if you focus on it will be a  
 12 non-event. There's – and I just want to reinforce what you  
 13 said and it is designed – it's not woven into the fabric of  
 14 e-filing, you just plug out this component and you put in a  
 15 new one and –

16 COMMISSIONER: You've just got to plug it  
 17 out and put it in a new one?

18 MR HORE: Ja, but it's –

19 COMMISSIONER: I understand that.

20 MR HORE: - it's a few million Rand to do  
 21 that job.

22 COMMISSIONER: Sorry?

23 MR HORE: It's a few million Rand to do  
 24 that.

25 COMMISSIONER: No, I understand but I

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1 mean, I think the point he's making is you better plug it  
2 out and plug it in in two years otherwise you're going to  
3 have a problem.

4 MR HORE: Ja, I think there was a bit of  
5 an overreaction in the market I think, Judge.

6 COMMISSIONER: Ja.

7 MR HORE: People started saying the whole  
8 thing is going to fall down tomorrow and that's not right.  
9 If we don't do it then you're right. COMMISSIONER:  
10 Absolutely.

11 MS STEINBERG: Mr Hore, the last question  
12 I want to ask you is this and I'm going to ask you to  
13 speculate but I think it would be educated speculation.  
14 When Mr Moyane took office in late September 2014 he made  
15 two big decisions very quickly. The one was to close down  
16 the criminal enforcement unit within SARS and the other one  
17 was to freeze the modernisation programme entirely. Now  
18 we've heard a lot of evidence as to why he might have made  
19 the first decision. But we haven't heard any evidence as  
20 to why he might have made the decision to freeze  
21 modernisation which we live with today. Can you give us  
22 any insight as to why you think he might have made that  
23 decision?

24 MR KAHLA: Maybe just, it might help me  
25 as you answer this question, were you ever told why

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1 modernisation needed to be stopped?

2 MR HORE: So can I start there and then –

3 MS STEINBERG: Yes, please.

4 MR HORE: The head of HR at the time, we  
5 were busy with a project called e-central. You might have  
6 heard about it, what it does is it puts a e-filing frontend  
7 on if you like the backend systems of HR and finance.  
8 Eventually we got to this project because the AG would come  
9 around and do an asset, I'm sure you remember, Mr Kahla,  
10 they were our audit committee and say they can't do the  
11 assets and it was right in the middle of revenue collection  
12 and we would run around for six weeks or trying to find all  
13 the assets. And the AG had been telling us for some time  
14 you better fix this thing. So we built this system and we  
15 could, we matched the asset, the manager, the cost centre  
16 manager to the assets and then we distributed it to the  
17 lowest possible level where people made declarations. They  
18 could see the assets on their screen because expecting  
19 somebody in head office to know what's happening at border  
20 posts is ridiculous. So once we built that thing we said  
21 okay the next step is now we, because now we got to a 99%  
22 plus result and it was, we never had an asset issue again.  
23 Then we said okay the next step is this HR process of  
24 hiring people is a nightmare, it's taking too long. So  
25 we're going to digitise the stuff. So we did. And by the

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1 way in my current organisation we have bought such a  
2 digitised product from SAB, it's called (inaudible) and I  
3 won't tell you price wise how they compare because  
4 (inaudible). The bottom line is it meant that there were  
5 lots of people in the HR area who were deeply disturbed  
6 about it because it meant there was a lot of surplus  
7 people. If you like modernisation had come to head office.  
8 So our head of HR at the time was most disturbed about this  
9 development and wanted the project stopped. So we said but  
10 it's all been approved. Her argument, it wasn't approved  
11 and we've got minutes and everything to prove it was in the  
12 annual process. It's actually in there, it's been there  
13 for two years even before Sherratt. And so that was used  
14 to say because we're doing this unauthorised project which  
15 is incorrect and it was stated in the press, a release by  
16 SARS that I was busy with unauthorised projects, that was  
17 used by the Commissioner to say the whole of  
18 modernisation's on freeze and you can't have this.  
19 [12:22] Now I do have an email from one of my colleagues  
20 who wrote to the Commissioner at the time saying do you  
21 understand the implications of what you are doing because I  
22 think I heard the Judge say why do you stop something I  
23 mean, I don't like software AG as a foundation but we had  
24 to make it work because you can't stop everything and say  
25 wait for five years until we've actually sorted everything

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1 out and then we'll start again. We have to run it in  
2 parallel so the right answer would've been while I'm  
3 checking this let's carry on at least. But he simply put a  
4 stop to it so from what I saw now and I saw Mr Massone's  
5 affidavit and a meeting was held before Mr Moyane arrived  
6 here and they listened to -

7 COMMISSIONER: I think that these are  
8 things that we must draw our inferences from rather than  
9 the witness I think.

10 MR KAHLA: What I want to do is to just  
11 go - you've indicated what was raised to you in relation to  
12 the potion that was considered to have been unauthorised  
13 which of course you say was always on the programme plan.  
14 And you also made reference to one of your team members  
15 writing to the Commissioner asking him whether he has an  
16 appreciation of the decision he's just made. Was there  
17 ever an engagement with the Commissioner or did the  
18 Commissioner ever indicate to yourselves that I've actually  
19 made a risk assessment of this decision and the issues that  
20 are being raised by your team members are actually really  
21 small issues, they are rats and mice relative to what you  
22 are seeking to attain? So I'm really just wanting to  
23 understand the risk assessment that was made of the  
24 decision given that it was undoubtedly a major decision to  
25 be made.

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1 MR HORE: So first of all the decision  
 2 was not discussed so they sent out an email.  
 3 MR KAHLA: After it was done?  
 4 MR HORE: He made a decision and said  
 5 let's stop. So I phoned him to say, Commissioner, he said  
 6 we will discuss this and that's when I, and I thought we  
 7 were going into a meeting to discuss it when I found that  
 8 they wanted to have a discussion about a grievance rather.  
 9 MR KAHLA: So the - you never discussed  
 10 the decision with him to terminate, you were never provided  
 11 with any discussion document on it.  
 12 MR HORE: I discussed on the phone with  
 13 him saying, Commissioner, we really have to talk about  
 14 this. This has huge implications. My colleague sent a  
 15 note saying huge implications. And he said we will talk  
 16 about it next Tuesday from what I can see from the mail.  
 17 There was no such discussion.  
 18 MR KAHLA: So you never had a discussion  
 19 with him -  
 20 MR HORE: No.  
 21 MR KAHLA: Post your telephonic  
 22 interaction about the implications of the halt of  
 23 modernisation.  
 24 MR HORE: No, we actually never had this  
 25 discussion to my knowledge. If you make such a massive -

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1 and the consequence of just the delayed timing -  
 2 MR KAHLA: Did he respond to the issues  
 3 that were raised around the implications?  
 4 MR HORE: Not to me but to the colleague.  
 5 I'll get the document. I found a - it's in my archives.  
 6 You can read what he said.  
 7 MR KAHLA: And what he says? Does it  
 8 deal with what he, how he believes the risk should be  
 9 mitigated?  
 10 MR HORE: I'll read you the document.  
 11 It's quite sad.  
 12 MS STEINBERG: Do you not want to tell us  
 13 what the document says? I haven't seen it.  
 14 COMMISSIONER: Just tell us what is that  
 15 document.  
 16 MR HORE: This is an email from my  
 17 colleagues to, it went to the - I wasn't in -  
 18 COMMISSIONER: Sorry, sorry, just say it  
 19 slowly.  
 20 MR HORE: It's a document from one of my  
 21 colleagues.  
 22 COMMISSIONER: At the time?  
 23 MR HORE: At the time to -  
 24 COMMISSIONER: The Commissioner. What is  
 25 the date on it?

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1 MS STEINBERG: What is the date?  
 2 MR HORE: 21 November 2014. So it says,  
 3 "Good morning, colleagues. Yesterday I commented on an  
 4 email that raised concerns about migration from this system  
 5 to another SAP GE centre wherein consultation with the key  
 6 stakeholder had not taken place. Major decisions cannot  
 7 take place unilaterally and should never be the norm. In  
 8 view of the above I'm instructed such migration on hold, I  
 9 want to inform all concerned that no system rollout of any  
 10 nature until the end of the financial year. I would like  
 11 to be briefed on the rationale of any proposed digital  
 12 migration (inaudible)."  
 13 MS STEINBERG: You're speaking too fast.  
 14 MR HORE: I'm sorry.  
 15 COMMISSIONER: May I read it out?  
 16 MR HORE: Much better, Judge me on my  
 17 reading skills.  
 18 MS STEINBERG: We're just slow.  
 19 COMMISSIONER: So from one of your  
 20 colleagues, yes.  
 21 MR KAHLA: So they're started from the  
 22 bottom.  
 23 MR HORE: Ja, you start at the bottom.  
 24 MR KAHLA: We should start it from the  
 25 last.

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1 COMMISSIONER: I'll tell you what, can we  
 2 put it on the website? "Good morning, colleagues.  
 3 Yesterday" - this is written by the Commissioner?  
 4 MR HORE: Yes.  
 5 COMMISSIONER: "Yesterday I commented on  
 6 a memo that raised concerns around migration from a system  
 7 to another "SAP to E-centre" wherein consultation with the  
 8 key stakeholder had not taken place. Major decisions  
 9 cannot take place unilaterally and that should never be the  
 10 norm. In view of the above I've instructed that such  
 11 migration be put on hold. I want to inform all concerned  
 12 that there should be NO systems rollout of any nature until  
 13 the end of the financial year. I would like to be fully  
 14 briefed on the rationale for any proposed or envisaged  
 15 rollout or migration. I want the following amongst others,  
 16 business cases and rationale, 2) who the partner are, risk  
 17 assessment, procurement processes, costs etcetera. Once I  
 18 have received these I will take an informed decision going  
 19 forward. In the meantime all the rollouts/migrations are  
 20 on hold."  
 21 And then for Thulu from - no, no, from your  
 22 colleague to the Commissioner. "The IT plan was not  
 23 unilaterally agreed. It went to Exco and this year had  
 24 more transparency than any other year. It is complicated.  
 25 I suggest you review the rollouts coming down the track

1 urgently because we will spill a lot of value. E-central  
 2 has issues. I know about the HR issues. And we have  
 3 issues on the asset side as well but they can be resolved  
 4 with debate and agreement.”  
 5 It's followed by from the Commissioner. "I have  
 6 a problem when I'm told "it's complicated" meaning I will  
 7 not understand and therefore I must just accept the status  
 8 quo. You concede that the e-central has issues and was not  
 9 discussed with HR and why this is not addressed through the  
 10 process the way you suggested on IT rollouts. I really get  
 11 worried when suddenly I get told of "transparency" because  
 12 this suggests that there were cases where transparency was  
 13 not practiced. Indeed we must not spill value but not at  
 14 the expense of the very transparency you refer to, based on  
 15 the matters I raised in my earlier message.”  
 16 From the colleague back, "Don't assume I'm being  
 17 offensive when I say it is complicated. I'm never  
 18 knowingly offensive so please assume the best if I write to  
 19 you. I find it complex. It is my opinion. I'm not  
 20 implying anything. I'm actually trying to help. We spent  
 21 a lot of time as an Exco on the IT strategy. It is some  
 22 R500 million and that causes the complexity. The acting  
 23 Commissioner insisted we all understand what was going on.  
 24 This was new in that previously Barry had not been required  
 25 to present in such detail.

1 No one was hiding anything but greater debate and  
 2 explanation meant there was a clearer view on everything.  
 3 That is perhaps better than using the word transparency.  
 4 E-central like any system has issues but there has been  
 5 consultation. At the very least it happened in Exco.  
 6 There could've been more probably but my interpretation of  
 7 your note is that it stops the modernisation process in its  
 8 tracks." Do I need the last one? Yes. "This is perhaps  
 9 context for Tuesday." And that's where it ends.  
 10 MR HORE: Well, it's now public.  
 11 COMMISSIONER: Ja, it's fine. Is that  
 12 it? The thing that just strikes me, Mr Hore, and I know  
 13 you must go, just one thing, I would imagine, tell me if  
 14 I'm incorrect, that when you've automated these processes  
 15 as you have you've actually built in a lot more governance  
 16 in the process because somebody can't just override it.  
 17 Would that be true or not?  
 18 MR HORE: Totally, Judge.  
 19 COMMISSIONER: Sorry?  
 20 MR HORE: Totally correct. So I can't  
 21 stress it enough. So what we did on the automation, and  
 22 there's a governance piece that I'd like to just cover, we  
 23 - the deputy Commissioner was charged with governance and  
 24 the people reporting into him was the strategy, this EB  
 25 team and EB had a constant feed from whatever we were doing

1 so they were monitoring us in real time on a continuous  
 2 basis so they had total monitoring on what we were up to.  
 3 We would then meet with the deputy Commissioner  
 4 who chaired the meetings because we were talking about  
 5 policies because the importance of governance starts right  
 6 at the top. So let's give you a very good example, the  
 7 risk engine that selects cases to be executed. First of  
 8 all we had an absolute Chinese wall between the risk  
 9 selection of the case and who executes the case because we  
 10 didn't want anybody to be mixing that up.  
 11 The rules for the risk engine had to go through  
 12 this committee to say that the committee could familiarise  
 13 itself with on what basis are you prioritising and  
 14 selecting cases to be followed up on. In then the  
 15 operation on the ground, and my colleagues will tell you,  
 16 we developed something called Get Next so that's part of  
 17 the workflow engine that we used to speak about in BBND.  
 18 But Get Next is you don't get to choose your next case.  
 19 The system looks in the pool and says who is next  
 20 and that sparked a lot of - I can direct the case to  
 21 somebody I know and they can make a plan. So if you start  
 22 messing with that process and you start messing with the -  
 23 because automation is typing up, I mean, I also remember  
 24 clearly that the system was secure enough that, I mean,  
 25 once we did find some fraud in our contact centres. We

1 detected it in the morning.  
 2 We understood the pattern by lunch time with  
 3 these useless security people here according to Gartner.  
 4 It went to an internal investigation and they called the  
 5 person in for a, to like an inquiry. And by that evening  
 6 that person was in jail because they admitted it. One day.  
 7 That's what the tool permitted because it knew who was  
 8 doing what at every step of the way so as soon as somebody  
 9 tried something - so if you want to mess with the thing you  
 10 mess with the governance around, I mean you don't the  
 11 segregation. It's right from the top. So that the people  
 12 who are running these areas are working to a mandate, not  
 13 something they woke up one day and decided this sounds like  
 14 a cool idea. I mean, all the way to the execution and as  
 15 you tighten up that execution it becomes less and less  
 16 discretionary for -  
 17 COMMISSIONER: People to fiddle with.  
 18 Less and less able to fiddle in it. I mean, in fact we had  
 19 a case around here when somebody told us something we - a  
 20 very competent lady went and looked in and found he had  
 21 left a footprint behind. Little bit of a shock when they  
 22 told him he had left a footprint. But anyway, that's what  
 23 we're talking about.  
 24 MS STEINBERG: Does that type of built in  
 25 governance, would it cover some of the problems we've

<p style="text-align: right;">Page 3615</p> <p>1 recently heard about, refunds that shouldn't have been made 2 or settlements that shouldn't have been made? 3 MR HORE: As you tighten up - remember 4 everything is digitised now so all the cases are now 5 electronic so we know - and there's a process of governance 6 which says - we used to call it a two eyeball or a four 7 eyeball or a six eyeball process. So then you can have two 8 people need to look at this case, one to approve and 9 somebody else to release it if you like. And then we 10 could've gone horizontally, four eyeballs, vertically for 11 four eyeballs, four horizontal, two vertical which means in 12 the levels of the organisation. 13 You mapped out what level of authority of the 14 sign off did you want and people had these codes that 15 allowed them to - which allowed them to approve these until 16 every step is checked. And if we looked at the case and we 17 went - that's how we found this call centre. The person 18 was doing things that they shouldn't have been doing. So 19 if you say you now want to mess with the refund or the 20 story about people now waiting you have to engage that 21 engine and make some changes. 22 COMMISSIONER: I understand. Thank you. 23 MR KAHLA: Yesterday I enquired with your 24 successor on whether you, the resources that are available 25 for modernisation are they still reasonably adequate,</p>	<p style="text-align: right;">Page 3617</p> <p>1 allowed to make the calls that they know and I think you've 2 heard enough testimony over the last couple of days to know 3 whether they know what they're doing. 4 These are really competent resources. And then 5 you need business people who have also been shunted into, 6 out to Pluto to be allowed back in because they understand 7 this process and you get the engine started again because 8 currently the engine is dead. There's no plans. So first 9 you've got to start with what are the initiatives that we 10 are going to align around because they say they can't get 11 money. Well, we never had a problem getting money from 12 treasury. 13 Every year we went back and we had to explain we 14 needed the money and that's where we were slowing down and 15 we didn't need so much money anymore because it was 16 actually going - we could do well with - we'd laid the 17 foundations. We were just building on those. So we didn't 18 have a problem getting money. So they seem to battle 19 getting money. Well, if you don't take treasury a credible 20 money they're not going to give you any money. That's the 21 bottom line. 22 But there are the people still in SARS and some 23 are in this room and I'll embarrass them if I pick them 24 out. Put them back in the right job and you are 80% of the 25 way there. And just remove the people who are - with</p>
<p style="text-align: right;">Page 3616</p> <p>1 talking now about human resources, for any future IM build 2 programmes for SARS. Of course besides the fact that there 3 was a suggestion that those resources who left may have 4 considered themselves the bees' knees they were in fact to 5 use the words of, to paraphrase what was said by your 6 successor, beauty queens who had since now sort of past the 7 age of registering for Miss South Africa. But are you 8 saying - 9 MR HORE: - about Mr Shaik particularly. 10 MR KAHLA: But are you saying that team, 11 the team that you left, to have still the skills that would 12 be required to drive any further innovations and any 13 further investments that may become necessary in relation 14 to the IM programme of SARS going forward? 15 MR HORE: So it's a very profound 16 question, Mr Kahla, so I'll try and answer it in two steps. 17 Some of the best IT people in this country sit in here 18 earning much less than they could somewhere else. 19 MS STEINBERG: Sorry, I can't hear you, 20 Mr Hore. 21 MR HORE: Some of the very best people in 22 IT in this country sit still here and I think a lot of 23 business people have resisted stealing them because it 24 wouldn't be that hard. The real point is if you put them 25 back in the right role at the right level where they're</p>	<p style="text-align: right;">Page 3618</p> <p>1 respect you need to know, sorry, you need to know something 2 about tax and customs. It's not, I don't want to be rude 3 but it's not (inaudible) with respect. 4 PROF KATZ: Can I ask one question? The 5 continuation after 2014 of the good buoyancy, that's just a 6 Legacy of the modernisation? 7 MR HORE: Ja, so it starts turning there. 8 PROF KATZ: It starts turning a little 9 while - 10 MR HORE: Ja, so I would say till 11 December. We'd done most of, I mean, the Commissioner is 12 busy, was not really focussed on revenue collection in that 13 last two months. He was pursuing some people and some of 14 my colleagues. That was his - 15 PROF KATZ: But it benefitted the 16 modernisation, ja. 17 MR HORE: I mean, you can see it begin 18 and - 19 PROF KATZ: The timing thereof. 20 MR HORE: And now the point 9 and I don't 21 know what the next one will be and the point, if you look 22 at the buoyancy before that's without tax increases. Now 23 you are you increasing. I'm sure, I remember your 24 reporter, that's part of the reason I was here, it said if 25 you want to have good compliance don't have tax rates that</p>

1 are too high because that already starts getting people  
2 unhappy. Then don't not pay people refunds when they need,  
3 when they deserve them because people get really irritated  
4 with that.

5 And so it'll go I presume, I predict it's get  
6 much worse if you don't start fixing some of these things  
7 and I heard the Judge yesterday talking about leadership  
8 and I can't endorse enough what you've said. You need to  
9 make sure the right people are in the right spots, not the  
10 people who are, you've chosen with the greatest of respect.  
11 It's a little bit more complex than -

12 MS STEINBERG: Thank you, Mr Hore.

13 COMMISSIONER: Thank you very much, Mr  
14 Hore. Thank you very much. I think I understood a lot  
15 better this time than the last time.

16 MS STEINBERG: Judge -

17 MR HORE: I'm not sure I did, Judge.

18 MS STEINBERG: Judge, before we break for  
19 lunch I conveyed another question from a journalist that I  
20 think you could address.

21 COMMISSIONER: You can go off, Mr Hore  
22 please. Ja, the question was and, you know, I probably  
23 don't - I'm not sensitive enough to this kind of thing  
24 because quite frankly I'd rather stay focussed on where  
25 we're going instead of the distractions of this kind which

1 I - quite frankly last night strangely enough I said, you  
2 know, it's becoming banal for me. And that is, this  
3 question of my, not my, our final interim report. It's  
4 been said that we sort of tread on the grounds of Advocate  
5 Barnes' disciplinary inquiry. Now, the fact of the matter  
6 is right at the outset you will remember in my ruling I  
7 said, look, I don't care about that. I don't think it's an  
8 issue but I will keep away from it in order for the  
9 disciplinary inquiry not to be inconvenienced.  
10 [12:42] And we have done exactly that. I don't know  
11 where this idea comes from that there's been some, you  
12 know, we've taken it over. I don't have the documents  
13 before me but I did look at the issues that were subject to  
14 the disciplinary hearing. Let me just pick out two. One  
15 was because, I can't remember his name, it's alleged that  
16 someone was told that he mustn't go to a meeting at KPMG.  
17 I think that's one of the transgressions alleged. I  
18 haven't asked that person whether he went to a meeting, we  
19 haven't looked at that at all. It's not been an issue  
20 before us.

21 One of the others was something about the FIC  
22 report and how it was dealt with, the FIC report that sent  
23 out an alert about allegedly suspicious transactions of Mr  
24 Makwakwa. We haven't looked at that at all, I've kept away  
25 from that. I've glanced at the FIC report just to know

1 what to keep away from and that's what we've kept away  
2 from. The fact that we end up recommending that the  
3 Commissioner should be removed and removed urgently is  
4 coincidental. We never said - it might be that Advocate  
5 Bham when he looks at this, if he ever does, will say he  
6 shouldn't be dismissed on those transgressions. Well  
7 that's got nothing to do with us. We're not interested  
8 here in disciplinary transgressions. Our concern here has  
9 arisen from the fact that we have heard 60 or 70 witnesses  
10 and after a while you realise, you say there is no going  
11 back on this. There's one thing that has to happen as a  
12 matter of management, it's got nothing to do with  
13 transgressions, whether who phoned someone and said don't  
14 go to a meeting and what you did with the FIC reports, it's  
15 got nothing to do with that. We came to the conclusion  
16 whatever transgressions there might or might not have been  
17 is irrelevant to us. We're talking about management of  
18 this organisation and that is one of the main issues. And  
19 if you look at our terms of reference a lot of them just  
20 come back to that question, how is this place running. And  
21 we say I don't know, Mr President, you go and take your  
22 advice as to whether you can remove people. But we say if  
23 you can remove him you must remove him because that's what  
24 an appointment, it's not for me to advise the President on  
25 this, he will take his advice. As far as I'm concerned at

1 this level, it's a presidential appointment, if the  
2 President loses faith in the person he appointed he is  
3 entitled to and should remove him. But that is a matter  
4 for the President to decide whether he's entitled to do  
5 that. I haven't advised him it. We have said you should  
6 remove him, if he can't remove him because the law doesn't  
7 allow him to remove him well that's a different matter.  
8 We've moved on, we say this is a management issue we are  
9 concerned with. It is not a disciplinary transgression.  
10 This is not someone where it's saying he had his fingers in  
11 the till and therefore that's not the kind of thing you  
12 should do. It is a management issue and the fact that we  
13 get to a recommendation that possibly a disciplinary  
14 inquiry could get to as well, well what's that go to do  
15 with it. We didn't say we'll never recommend that he  
16 should be removed, we said we won't look at the issues that  
17 Advocate Bham is looking at. And frankly we've got enough  
18 on our plate as we said at the time. We don't need to look  
19 at those, we haven't looked at those and I haven't asked  
20 anybody, I don't what the other two disciplinary  
21 allegations are. We haven't looked at them and we won't  
22 look at them. We haven't got time quite frankly left. So  
23 I hope that clears that up and as I say - I think we're  
24 going to break now, if there are journalists here who would  
25 like to get explanations on anything just tell me when we

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1 go outside. I'm quite happy to meet with you, but I will  
 2 rely on you for one thing, I don't want to be quoted as  
 3 this is the way I'm saying or whatever. I will assist you  
 4 to understand, I think it is very important. I think the  
 5 press is very important by the way and I tell you this  
 6 inquiry has come about because of the press. You know they  
 7 get bits and pieces, they don't always get the full  
 8 picture, I understand that. You get, you know, you get  
 9 leaks and whistle blowers and that, they don't always know  
 10 the full picture. But the press has brought this about  
 11 because the press has been saying there's something funny  
 12 going on here. I have great respect for the press even  
 13 when they get it wrong at times. And some of them one  
 14 doesn't have respect for individually, but for the body I  
 15 have a great respect for the press. And I would like it to  
 16 be conveyed as accurately as you do, as you can and I'll  
 17 help you to do that because I think it's in the interest of  
 18 yourselves, us and the country. So I'm quite happy to do  
 19 that, but I don't want to be getting little emails with  
 20 little suggestions in it saying what do you say about that,  
 21 what do you say about that. We are not going to be  
 22 diverted by anything and we should make that absolutely  
 23 clear, we will not be diverted. If a court says you are  
 24 acting unlawfully well then we'll stop, but until that  
 25 happens we have got a course and we are going to follow it

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1 through to the end without any wavering. And that's why I  
 2 haven't dealt with all these things that come up on the  
 3 side. They're becoming banal after this evidence we've  
 4 heard here. Thank you.  
 5 MS STEINBERG: Thanks, Judge. It is ten  
 6 to two, sorry ten to one.  
 7 COMMISSIONER: Well Professor Katz just  
 8 reminded me and I respect Professors, Advocate Bham is  
 9 dealing with employment issues, we are not dealing with  
 10 employment issues, we're dealing with management issues.  
 11 Have I said it enough times?  
 12 MS STEINBERG: Judge, ten to two we will  
 13 resume here.  
 14 MR KAHLA: Ten to two.  
 15 MS STEINBERG: Ja.  
 16 [INQUIRY ADJOURNS INQUIRY RESUMES]  
 17 [13:53] COMMISSIONER: By the way, if someone  
 18 lost a cell phone talk to security. They found a cell  
 19 phone and -  
 20 MS HOBDEN: I think she's calling the  
 21 cameramen.  
 22 COMMISSIONER: Sorry?  
 23 MS HOBDEN: - is just calling camera man  
 24 back. I don't want to disturb, he's coming. Should we  
 25 just start? Okay. Judge, we call Ms Sallie.

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1 MS SALLIE: Good afternoon everyone.  
 2 COMMISSIONER: Hallo, good afternoon.  
 3 Thank you very much for coming. Do you affirm the evidence  
 4 you give will be the truth, the whole truth and nothing but  
 5 the truth? If so, say I do.  
 6 MS SALLIE: I do.  
 7 EVIDENCE OF MS SALLIE  
 8 MS STEINBERG: Thank you Ms Sallie.  
 9 Firstly can you tell us your current position in SARS?  
 10 MS SALLIE: I'm currently the group  
 11 executive for direct channels and I report to the chief  
 12 operations officer of BAIT, which is business and  
 13 individual taxes.  
 14 MS HOBDEN: What does direct channels  
 15 cover?  
 16 MS SALLIE: I manage the four contact  
 17 centres in SARS or for SARS as well as additional channels  
 18 which includes e-filing or the business part of e-filing as  
 19 well as looking at what happens in the Mobi app and how we  
 20 inform what happens on the website.  
 21 MS HOBDEN: And what were your previous  
 22 positions at SARS?  
 23 MS SALLIE: My previous, I started, I  
 24 joined SARS in 2009. I was asked to come on board or  
 25 invited or employed in 2009 by the then CO of Beads which

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1 was Oupa Magashula at the time. I was employed to come on  
 2 board because they were busy implementing a new contact  
 3 centre and they were migrating from a COTS solution. Barry  
 4 explained what COTS means. Commercially off the shelf  
 5 solution and they wanted to look at implementing a bespoke  
 6 solution, but there were several problems and I was then  
 7 brought on board because of my experience both in the or a  
 8 couple of experience with regards to telecommunications,  
 9 IT, as well as the contact centres and I then came on board  
 10 in 2009 to assist SARS in building what I would say is an  
 11 exceptionally good contact centre solution that we have at  
 12 the moment.  
 13 MS HOBDEN: Can you tell us just a bit  
 14 about your prior experience before you joined SARS?  
 15 MS SALLIE: Certainly. After studying I  
 16 joined a retail organisation and I worked there for 14  
 17 years. I was the manager in the retail space. I then  
 18 joined SARS, Telkom in Human Resources and from there on I  
 19 moved into the contact centre space and then took up a  
 20 position in IT for about five years and thereafter I went  
 21 back into the customer services area where I headed up  
 22 Telkom's contact centres for both service sales, fault  
 23 handling, the Telkom internet contact centre, ADSL when we  
 24 launched ADSL as well as the business to business contact  
 25 centres.

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1 MS HOBDEN: And what did you find, what  
 2 was the status of the call centre when you arrived at SARS  
 3 in 2009?  
 4 MS SALLIE: In 2009 I joined just shortly  
 5 after Trevor Manual held his budget speech in February and  
 6 SARS's contact centres were named at that point in time by  
 7 him to be a dysfunctional contact centre. So what was  
 8 happening is that they were moving from a COTS solution to  
 9 a bespoke solution, but they also had an intermediate COTS  
 10 solution that they were migrating to as well, and things  
 11 were not going well. Taxpayers were waiting probably about  
 12 over two hours to be answered. We were abandoning about  
 13 45% of our calls and at that time the first call resolution  
 14 was sitting at 47%. Now that is a very bad result. SARS's  
 15 contact centres were receiving approximately between 80 and  
 16 120 000 calls a day. We have progressed quite a bit from  
 17 there and I don't know if you want me to talk about where  
 18 we are today?  
 19 MS HOBDEN: Yes, I'd like you to now  
 20 explain what technology did you build in the call centres.  
 21 MS SALLIE: Okay. So when I looked at,  
 22 at the time when I joined, I was informed that SARS had  
 23 made a decision to move from a buy to a build philosophy or  
 24 technology IT strategy inside of SARS, and because my  
 25 background has enabled me to look at the application of

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1 business acumen, especially from financial aspects, I  
 2 applied that into everything that I do and how I think. I  
 3 found that the amount of money that we were spending on the  
 4 contact centre solution in terms of migrating from the  
 5 previous COTS solution into a potentially new COTS solution  
 6 versus the strategy around building bespoke custom  
 7 solutions for SARS, I agreed with the SARS strategy at the  
 8 time, and I was also informed that they were looking at  
 9 licensing cost which is always a huge strain on  
 10 organisations, and because of the necessary customisation  
 11 to commercial shelf, a commercial off the shelf solutions,  
 12 the risk of not being eligible to migrate to the next  
 13 version when an independent software vendor moves to that  
 14 level, becomes extremely expensive to organisations.  
 15 MS HOBDEN: Just, is that because of the  
 16 level of customisation that's often required for a COTS  
 17 solution?  
 18 MS SALLIE: Absolutely, and when you  
 19 start doing that it becomes very dangerous for you to do  
 20 that, and although in my opinion we were on a very good  
 21 solution at the time. Genesis is a very good solution. I  
 22 don't take that away from them, but it was extremely costly  
 23 for us and I will show you later on, I have done some cost  
 24 projections. If we had to stay with Genesis as an example,  
 25 and I've kept the projections on an average of what it was

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1 at the time. So had we stayed on Genesis as an example,  
 2 just our licensing cost and our maintenance cost would  
 3 probably have cost us about R384 million. So that was  
 4 quite a lot of money at the time, and maintenance in the  
 5 organisation that I was in before at Telkom, we were  
 6 questioning the maintenance cost of their contact centre  
 7 solution. So I came in here looking at this and seeing and  
 8 understanding that SARS as an organisation first of all as  
 9 Barry explained, we spend R1.00 in every R100.00 that is  
 10 allocated to us or that we make in terms of revenue, and if  
 11 we are spending taxpayers' money, we need to make sure that  
 12 we protect our expenses and keep our expense at a minimum,  
 13 so that we can ensure that more money is put into the  
 14 coffers so that we can service South Africa better.  
 15 So as Barry explained, there's always an  
 16 opportunity for a bit of COTS and a bit of bespoke, and  
 17 sometimes you have to do that and I've seen it deployed  
 18 very successfully in a number of organisations, and in some  
 19 of the generic functions in some cases in point, where many  
 20 businesses deploy a COTS ERP system in their business with  
 21 very little customisation, it can happen but in a tax  
 22 world, it is such a unique environment. You're never going  
 23 to find a COTS solution that fits this specific environment  
 24 to the point that you can develop a bespoke solution, and  
 25 we found that in the analysis that I did because one of the

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1 things that I did when I came on board, is to explain to  
 2 the then Commissioner who was Pravin Gordhan, and Oupa  
 3 Magashula was my boss at the time. I documented an  
 4 explanation for them to show them what a COTS solution can  
 5 do, because where I came from we had a COTS solution and we  
 6 had one of the COTS, one of the best, not one of the best,  
 7 it was the best COTS solution in the world. It was named  
 8 the Rolls Royce contact centre solution in the world, but  
 9 we still had to customise somewhat. So you could never  
 10 find a solution. There is no, I don't believe that there's  
 11 any IT solution in the world that will ever give you  
 12 something that will fit your environment completely.  
 13 There's no glove, hand in glove fit for a COTS solution.  
 14 MS HOBDEN: So you've taken the decision  
 15 as I understand it, to move to a, to build what was needed  
 16 for the call centres.  
 17 MS SALLIE: Yes.  
 18 MS HOBDEN: How did you start and what  
 19 did you build?  
 20 MS SALLIE: So yes, we did that. We then  
 21 made the decision that we were going to build a bespoke  
 22 custom designed solution for SARS, and my first meeting  
 23 that I had was with Marius Papenfus and his team. We also  
 24 had present at that meeting the CRM leader who is Rene  
 25 Magarthy and some other IT people as well, and that was

1 important for me, because you can't go on a trajectory and  
 2 then decide to just build something without business being  
 3 involved, and I found that in the modernisation team I  
 4 found that cooperation with them. So my team worked very,  
 5 very closely with the IT team. The IT modernisation team,  
 6 and when I say the IT team, we had Tau Mashigo who looked  
 7 after IT and infrastructure and he would then look after  
 8 the maintenance and the support afterwards as we  
 9 implemented, but working with the modernisation team in  
 10 terms of building out something that was brand new, was  
 11 very important to me. So I had a very small team, and I  
 12 worked with the modernisation team as well as the IT team,  
 13 and very importantly BBD was then appointed or was then  
 14 asked to look at the contact centre solution, and I think  
 15 we spoke quite a bit this week in terms of the meetings  
 16 that the modernisation team had a Monday, which is specific  
 17 to the projects, but on a Wednesday we had out OPSCO  
 18 meeting with the CO at the time who was Barry Hore, and we  
 19 would talk about business and the modernisation stuff.  
 20 So we would present the problems that we are  
 21 facing in business and they would then look at how do we  
 22 match this with an IT solution. So why is this important?  
 23 When you have that marrying of the two environments, you  
 24 can then start eradicating unnecessary operational costs,  
 25 because working in an organisation that today basically

1 process about 73 million transactions in a year. It is  
 2 imperative if you want to manage your costs, but it is a  
 3 business model to look at how do you reduce the cost to  
 4 operate by using technology and exploiting your technology,  
 5 maximising your processing and then making sure that you  
 6 optimise the productivity and the efficiency and the  
 7 effectiveness of your people. Now at that point in time,  
 8 we were receiving about 80 to 120 000 calls. We had a real  
 9 problem with our system, because sometimes our staff could  
 10 not connect with the taxpayers. We didn't have the  
 11 information necessary and may CRM solutions fail in  
 12 business, because your computer telephony integration  
 13 platform which is your contact centre platform and your CRM  
 14 solution is not integrated.  
 15 MS HOBDEN: Can you just tell us what a  
 16 CRM solution is?  
 17 MS SALLIE: It's your, and now I'm going  
 18 to forget. Your CRM solution is your customer solution.  
 19 I'm not going to use the acronym. The, your customer  
 20 solution that tells you about everything that's happening  
 21 in the back end of the business. So for example if  
 22 somebody is calling around a tax clearance certificate,  
 23 your CRM solution will tell you where we are in the status  
 24 of finalising that particular solution or whether or not  
 25 it's been finalised or exactly where in the process it is.

1 If there's outstanding documents, if there's any  
 2 outstanding information. So that is your customer  
 3 relationship management module that sits in the back end  
 4 that we call service manager. So service manager is a  
 5 very, very powerful solution that we've built in house and  
 6 I was finding that my staff were not as productive versus  
 7 other staff in other contact centres and where I was. So  
 8 because of the technology solution and this transition that  
 9 we were going through and the COTS solution that didn't  
 10 match exactly what a call centre solution should do, and  
 11 I'll explain that now. My staff members were not getting  
 12 the calls that they were and on average, and I'm averaging  
 13 this out. Staff members were effectively working between  
 14 30 and 40 minutes a day. Now that for me is a serious  
 15 problem, because it is my fiduciary responsibility in my  
 16 portfolio as a group executive or in previous, my previous  
 17 position to manage your opex and your capex very  
 18 stringently, especially in an organisation like SARS.  
 19 And so let me explain what was happening with the  
 20 interim COTS solution that we were having. We brought in  
 21 and I'm not going to mention the names. I don't think that  
 22 will be right. We brought in a solution and we had plugged  
 23 that in and we were using this in the meanwhile, while we  
 24 were trying to see what we're going to do in terms of  
 25 building, but that at the time was probably the preferred

1 solution, but it was hunting. So when you look at a PABX  
 2 as an example, where it's like a switchboard. If I put a  
 3 call through to you and you're not at your desk to answer  
 4 that call, then it would go to the next person. If that  
 5 person is not there to answer the call, it would go to the  
 6 next person. So it would hunt to find an individual and  
 7 that for me is not a call centre platform. You've got to  
 8 make sure that your team of people is plugged into your  
 9 contact centre solution so that calls are distributed to  
 10 everybody equally and that the call gets through to them.  
 11 So we did quite a bit of changes around making sure that we  
 12 fix that.  
 13 What then happened on the Wednesday meeting, I  
 14 would then explain my business challenges and the IT team  
 15 or the modernisation team would actually say okay, this is  
 16 how we can fix it or what do you think. I also found that  
 17 going to the Thursday meetings, now I know that people say  
 18 that business was not involved in building IT solutions or  
 19 the modernisation program as we know it, but I didn't find  
 20 that that was true. So on a Thursday after explaining my  
 21 business challenges, I would obtain the modernisation  
 22 meeting in Megawatt Park and that would take an easy five,  
 23 six hours of the day but afterwards, after expressing my  
 24 concerns, expressing what was happening in my business,  
 25 expressing the lack of the COTS solution versus what it is

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1 we should be doing at SARS, myself and my team would then  
 2 spend probably three or four hours with the modernisation  
 3 team as well as the developer and I would then design for  
 4 them exactly what a contact centre solution should do.  
 5 What it is that we should have and all the associated tools  
 6 and technologies necessary to make SARS's contact centre an  
 7 effective one, where we could really service the taxpayers  
 8 quite well, and so we built this contact centre solution  
 9 with the modernisation team, with our IT team as well as  
 10 the, as our development partners and they listened and we  
 11 had a very constructive engagement during those afternoons  
 12 on the Thursday and then of course on a Monday. I think  
 13 you heard what happened after that.  
 14 MS HOBDEN: Okay. Will you tell us about  
 15 the solution and its capability?  
 16 MS SALLIE: So I'd like to refer you to a  
 17 slide that I prepared. It's not in my pack, but I thought  
 18 that just to take you through it, I would, it would be  
 19 easier for me to take you, show the slide. So in we  
 20 established the first contact centre in 2003, and I joined  
 21 the organisation in February of 2009 only. So we adopted,  
 22 SARS adopted the modernisation agenda in 2008, and we  
 23 started looking at, and they started looking a prioritising  
 24 the contact centre tools primarily for dashboards and  
 25 reports. So when I joined, none of those things were in

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1 existence. I explained to you the kind, the ineffective  
 2 contact centre solution that we had. We had no dashboards,  
 3 we had no reports. I had no visibility. Now in a contact  
 4 centre environment, visibility of what is happening at the  
 5 coalface at that particular time is extremely important,  
 6 because you can't go back and manage a dropped call two  
 7 days later. You must manage dropped calls right there when  
 8 it is happening and so this is really a science. It is  
 9 about putting together a set of algorithms using  
 10 technology, processes and people to put this entire picture  
 11 together.  
 12 So we then established four contact centres and  
 13 we moved them closer to where the business was. The bank  
 14 end business, and one of the first things that we did was  
 15 obviously then build the technology or the telephony layer  
 16 of the contact centre solution, but very importantly we  
 17 build a very dynamic integrated voice response or IVR and  
 18 some self-service inside of the IBR. Now why is that  
 19 important? If you don't start managing self-service, and  
 20 I'll speak about digital later and I'm sure you know that  
 21 we process probably over 52% of our taxpayers in the PIT  
 22 season uses e-filing. Now that's a digital channel and  
 23 that is also called self-help, but in order to extract the  
 24 80 to 120 000 calls that we were seeing every day and I had  
 25 about 800 staff and everybody wanted to give me more

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1 people, now because I take using an organisation's money  
 2 wisely as a key factor in all the decisions I make, I say  
 3 to them hold off on the additional 400 people. Let us fix  
 4 the contact centre solution first. Let us put something in  
 5 place that will allow us to use technology and improve our  
 6 business processes and train our people better before we  
 7 spend the money.  
 8 We also implemented customer satisfaction surveys  
 9 so that we could understand what the taxpayers were  
 10 experiencing. Now it's important for me to mention that,  
 11 because later on I will share with you that Gartner  
 12 indicated that we didn't hear what the taxpayers have to  
 13 say which is not the truth. It is completely untrue and we  
 14 implemented this so that we could make sure that when the  
 15 taxpayer came into the contact centre that we managed to  
 16 reduce the amount of calls coming in. Today I can tell you  
 17 that moving from 80 to 120 000 calls per day which is, I  
 18 think if I just calculate it roughly it's about 28.8  
 19 million calls a year.  
 20 [14:13] Today we receive, on a very busy day, we'll  
 21 receive about close to 50 000 calls and we answer about  
 22 probably 92% of our calls. So moving from 45% then to 92%  
 23 of our calls and we found that by making sure that – I then  
 24 started analysing what was happening in the back end and I  
 25 started communicating back into the modernisation team

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1 where our problems were in terms of not getting feedback in  
 2 terms of where my refund was, where am I in terms of my  
 3 battery fund, where am I in terms of my supporting  
 4 documents. We started putting – I started using the  
 5 customer satisfaction surveys, understanding what the  
 6 taxpayers were saying about SARS and fed that information  
 7 back into the modernisation meetings when they were having  
 8 it. So whilst the modernisation had the modernisation  
 9 strategy this was important information to put back into  
 10 the solutions that we were busy building. In 2010 we  
 11 adopted a tiered model which meant that I then had the IVRS  
 12 tier 1 extracting already a certain amount of calls. We  
 13 had the tier 2 which was the call centre agents, I had a  
 14 tier 3 level who were dealing with overflow of calls that  
 15 had to do with legislative type of queries that were coming  
 16 through. And then the back office in terms of how far are  
 17 you with my assessment as an example, because it's in  
 18 audit, etcetera.  
 19 Going onto, I'm using the wrong button here,  
 20 2011, we then saw before we got into the blended contact  
 21 solution I started seeing the productivity of my staff  
 22 increasing. I started seeing the efficiency increasing and  
 23 people then started moving from working on average, of  
 24 taking on average of five to six calls a day to taking on  
 25 average of about 45 to 50 calls a day. Now that was a

1 significant contribution, it meant that taxpayers were no  
 2 longer complaining about the fact that they weren't getting  
 3 into SARS. And that for me was very significant. We then  
 4 starting adding other solutions as well, but I think very  
 5 importantly we started implementing – we built something  
 6 called our own work force management solution and here's  
 7 the difference. Workforce management solutions that is  
 8 COTS Off The Shelf Solutions only talks about scheduling.  
 9 The tool that we built we called the G Source Optimisation  
 10 and the productivity tool. It allows us to manage our  
 11 resources in the most optimal fashion possible and ensuring  
 12 that we make – we ensure that we have optimum productivity  
 13 and efficiency, so we could match the volumes of calls that  
 14 were coming in versus how productive and efficient our  
 15 staff were. And that's also quite important for me to tell  
 16 you this at this point in time because Gartner also says  
 17 that we don't have a process where we listen to calls. And  
 18 that is not true because in that we also built, in the  
 19 following year we built an in house quality tool. And in  
 20 that solution between the integrated resource optimisation  
 21 tool and the in house quality tool we started implementing  
 22 a process where we listened, we started listening to more  
 23 calls as they came into the contact centre.  
 24 So it became part of the way in which we do  
 25 things so that we could hear what the taxpayer was saying

1 that is quite serious and what I'd like to say today is I  
 2 almost think that taxpayers are probably calling us eight  
 3 to ten times a day because of some of the other problems  
 4 that we're having in SARS. And I think it's primarily  
 5 because our structures are not as optimal as it used to be  
 6 before. We don't operate as one team in SARS at this point  
 7 in time and I think we've become very fragmented. And I  
 8 think that is the reason why we see a lot of repeat calls  
 9 coming through and that is really a concern from my side  
 10 because first of all it's a waste of money. Second of all  
 11 it is not good for us in terms us wanting to ensure that we  
 12 increase compliers.  
 13 MS MASILO: When did you start receiving  
 14 the repeat calls again, from which year?  
 15 MS SALLIE: I would say last year,  
 16 probably the beginning of last year we started seeing, used  
 17 to see, I would say in about 2016, the end of 2016, the  
 18 beginning of 2017 we started receiving a lot of repeat  
 19 calls.  
 20 MS MASILO: What do you think the calls  
 21 of that was?  
 22 MS SALLIE: It was refunds primarily.  
 23 MS MASILO: Okay.  
 24 MS SALLIE: And also disputes, us not  
 25 getting back to disputes as quickly as what we used to

1 in addition to the surveys that we were running. Now I  
 2 also want to share this because Gartner also says that only  
 3 3% of our taxpayers, at the back of the IVR we developed a  
 4 solution that allows us to ask a taxpayer to survey the  
 5 service that SARS offers them. You can't force a taxpayer  
 6 to give you a response. I think many of us over the years  
 7 have received an email or your car goes in for a service  
 8 and sometimes you just don't have the time for it. And at  
 9 that point in time with taxpayers being in the mode that  
 10 they were in and wanting to – not everybody wants to give  
 11 feedback. So I think that is quite an important factor, so  
 12 we were doing customers surveys, we had a team of people  
 13 doing surveys, we were doing surveys at the back of the  
 14 call. And we were listening to the calls. In addition to  
 15 that my management team we implemented what we call  
 16 calibration station. So our operations managers could  
 17 listen to 10 calls from a call centre agent. They would  
 18 listen to another set of calls, our managers were listening  
 19 to another set of calls and the senior management was also  
 20 listening to a number of calls. But that question was  
 21 never asked to us. Nobody really asked us the real  
 22 questions around how our business was operating.  
 23 The next thing that I started looking at is CP  
 24 call escalations. When I started here in 2009 taxpayers  
 25 were calling us up to 14 times for the same query. Now

1 before.  
 2 MS MASILO: And what made you not be able  
 3 to able to get back to them, to disputes and dealing with  
 4 the issues of the refunds as efficiently as you used to?  
 5 MS SALLIE: You see previously customers,  
 6 taxpayers weren't calling us that often because we were  
 7 much faster and in resolving an audit or getting to  
 8 finalise an audit. So Barry spoke about the risk engine  
 9 and it is very important to make sure that you visit your  
 10 risk rules and manage your risk engine correctly. So if  
 11 you create the type of rules that's going to maybe  
 12 unbalance your staff to your work ratio then you can't get  
 13 to the work fast enough. And I think also previously  
 14 because we sat in the same room, under one chief officer we  
 15 were able to resolve the problems a lot quicker. And maybe  
 16 to share with you, you had a gentleman called Bernard  
 17 Mofokeng, I've been trying to find out what's happening  
 18 with disputes as an example and I think Bernard gave  
 19 testimony to what's happening around disputes and I was  
 20 actually dismayed on that day. It was the first time that  
 21 I realised that he wasn't working here. And maybe because  
 22 we almost kind of didn't have that connection anymore we  
 23 weren't getting to resolve the problems as quickly as what  
 24 we used to in the past.  
 25 MS HOBDEN: Ms Sallie, sorry can we've

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1 jumped a bit forward. Can we back to the solution, we're  
 2 talking about the solution that was built and can you tell  
 3 us how that impacted on the collection of revenue?  
 4 MS SALLIE: Right so, let me just see, so  
 5 in 2012 we also started – in 2011 we also started building  
 6 what we call the blended contact centre solution. And we  
 7 started blending our calls because what I found as we  
 8 became more efficient my staff had a bit of available time  
 9 and our peak season was really during PIT filing season and  
 10 we built - and we're probably the only call centre solution  
 11 in the world, or at that time, I'm not sure what the  
 12 situation is right now. But in 2011 we built the call  
 13 centre solution, the blended call centre solution, we could  
 14 then pull debt into the contact centre. Now prior to that  
 15 SARS was not collecting below 50 000 because we didn't have  
 16 the resources, so I put up my hand to look at debt below 50  
 17 000 and we built the blended contact centre solution which  
 18 allowed us –  
 19 MS HOBBDEN: Sorry I was just going to ask  
 20 if you could explain what blended call centre solution  
 21 meant.  
 22 MS SALLIE: So blended allows us to do an  
 23 inbound service call and an outbound service call. So if  
 24 an agent, contact centre agent is available and not busy we  
 25 would – we built an algorithm in the solution which said

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1 keep our service level at 80% within 30 seconds. So that  
 2 means 80% of our calls must be answered at 30 seconds.  
 3 Then you look at the projections in terms of what you think  
 4 is going to happen to incoming calls as well as adding back  
 5 to what is the availability, the projected availability of  
 6 your time. We then built something called E Case and we  
 7 attached that as part of a debt management tool.  
 8 So we would send the contact centre agent a debt  
 9 case and at the same time when they were available they  
 10 would then phone a taxpayer and call them about monies that  
 11 they owe us under 50 000. And that was done quite  
 12 successfully. I don't have the figures and I think in that  
 13 year, I speak under correction, but in the time that we  
 14 started the solution and we built the debt management  
 15 solution, at the end of the 2011, 2012 financial we  
 16 probably collected about R2.4 billion which was quite  
 17 significant in terms of revenue especially in the area that  
 18 we had never collected before, using the same resources,  
 19 using technology for us to do that, okay.  
 20 We then built the in house recording studio which  
 21 meant we didn't have to pay somebody where we had to have  
 22 recordings done. We continued building the IVR. In that  
 23 year, 2012 I think it's not on the slide, but we also then  
 24 developed and we got our modernisation team to develop this  
 25 for us, I felt that one of the things that was missing is

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1 an SMS solution. Simple technology, it's available, it's  
 2 very cheap. I think at that time we paid like 30 cents an  
 3 SMS and we used the current service providers. We built  
 4 the SMS solution and we launched it in the January  
 5 timeframe or end of January timeframe 2012. And from end  
 6 of January 2012 to the 31st of March at a cost of about  
 7 R350 000 including our operational costs, that was sending  
 8 the SMSs plus the technology that we used to build the  
 9 solution. We were able to collect R660 million just off  
 10 the SMS solution. So it shows how you can use technology  
 11 and that is not really available to you, so the power of  
 12 technology is very, very important. In that year we went  
 13 on to build the in house quality tool which meant that we  
 14 could then assess the quality of the calls of every single  
 15 agent within our contact centre. And we also built in that  
 16 year an add on to our digital platform, so whilst  
 17 modernisation had built e-filing which was very  
 18 successfully deployed, we then wanted to attach Help-You-e-  
 19 File. So the majority of our taxpayers were going into a  
 20 branch to do their BFE, to do a branch front end for their  
 21 PIT return as example and there were huge volumes in our  
 22 branches. We built a solution called Help-You-e-File, now  
 23 it's based on co-browsing technology which means that – and  
 24 we speak about security. This is probably one of the most  
 25 secure solutions and I'll explain to you why. When a

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1 taxpayer has logged onto e-filing they can see on their  
 2 PCs, they can see the e-filing return. If they call the  
 3 contact centre they can connect to an agent using a secure  
 4 gateway to get into Help-You-e-File, so our call centre  
 5 agents would then open up Help-You-e-File on their side  
 6 which is a co-browsing tool that we used. They can see  
 7 exactly what the taxpayers is seeing, but they're not on  
 8 the taxpayer's page itself. So we can't access the  
 9 taxpayer's equipment at all or their return. So what you  
 10 would see as a call centre agent is what the taxpayer has  
 11 and by using your mouse you can actually remotely indicate  
 12 to the taxpayer exactly where they must complete their  
 13 return.  
 14 This is the first co-browsing solution in tax  
 15 that was built and was built by SARS. So we didn't see a  
 16 huge uptake in that year, but the uptake is increasing as  
 17 we go along as people become more used to technology. Then  
 18 we went on towards the latter part of the year where we  
 19 started looking at customer segmentation and we built a  
 20 contact centre solution inside of our existing contact  
 21 centre solution for the large business centre. And that  
 22 was quite important because our large business customers is  
 23 a very important part of the revenue that we must collect  
 24 in SARS. And our large business customers were phoning  
 25 into the large business centre and because they didn't have

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1 a contact centre solution they weren't always answered.  
 2 And that for me is very poor customer service. I was then  
 3 approached by the then group executive of LBC as well as  
 4 the executive for customer service and asked if I would  
 5 consider taking this as a function within our business. Of  
 6 course I said yes because customer service is important and  
 7 our SARS strategy talks about service. The better our  
 8 service the more we increase compliance and obviously  
 9 increased compliance results in increased revenue and that  
 10 is really what we're about.  
 11 The year thereafter in 2013 we developed  
 12 something called Remote Virtual Agent and I was acting as  
 13 the group executive for branch operations at that point in  
 14 time. And what concerned me is, and although it's not on  
 15 the slide I'll also share with you what we did. We built  
 16 in Remote Virtual Agent because they were working manually  
 17 off lists and when we do Remote Virtual Agent they can work  
 18 off the same system that we do in terms of debt. So they  
 19 were then assisting us. What then happened is with Remote  
 20 Virtual Agent, we're proud of putting the rest of SARS onto  
 21 the call centre platform, but they were working remotely.  
 22 Right so for example if legal had to call a taxpayer, if  
 23 compliance had to call a taxpayer, audit whichever other  
 24 division there was they could use the same platform without  
 25 us having to increase our licensing costs. We also then

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1 went on to develop the agent performance dashboard so our  
 2 staff members can see on their dashboard every single day  
 3 how they performed against the KPIs.  
 4 And then we brought in customs because we wanted  
 5 to separate the customs incoming calls versus actually  
 6 physically working in the customs space in terms of  
 7 inspections, etcetera. In the 2014 timeframe we then  
 8 developed the IVR call back indicative voice response where  
 9 if a taxpayer called us and they didn't want to hold on  
 10 until we could answer them especially during tax season  
 11 because tax season is – PIT tax season is very, very busy,  
 12 the taxpayers could then leave a message and without them  
 13 losing their place in the call we would then call them  
 14 back. So if they were only going to be answering in five  
 15 minutes time we would say to them it's now 13:05 we can  
 16 only answer you at 13:10, we will call you back. And we  
 17 would call you back in exactly five minutes time without  
 18 you losing your place in the queue. And taxpayers are  
 19 given three opportunities, we call them back three times  
 20 before we actually then say okay right now we can't try  
 21 anymore. We then started looking at integrated debt  
 22 management where we started looking at how do we actually  
 23 take the debt further from we are into looking at  
 24 continuous non-compliance etcetera, etcetera. And we also  
 25 then implemented an integrated complaints management

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1 solution which meant that we could then see the complaints  
 2 from where we were and we implemented a process around  
 3 that. We also extended the solution to the SSMO as it was  
 4 known then and so they are also working on the call centre  
 5 platform. That was the 2014, the journey up until 2014 –  
 6 MS HOBDEN: Sorry, can I interrupt?  
 7 You've described to us a solution that was built over five  
 8 years with truly exceptional capability and capability that  
 9 was uniquely designed for SARS and for its unique needs,  
 10 how did this impact on taxpayers and the collection of  
 11 revenue? You've mentioned a few, but can you give us a  
 12 high level sense of that?  
 13 MS SALLIE: Certainly. So I don't have  
 14 the figures for every single year, but we saw incremental  
 15 increases over the years in terms of debt being collected.  
 16 So utilising all our unproductive time or the available  
 17 time I should say, so when we're not dealing with the  
 18 taxpayer, servicing a taxpayer both in contact centres and  
 19 in branch operations it allows us an opportunity to  
 20 retrieve a call and to make an outbound debt call. We have  
 21 seen the figures incrementally increase from about R2.4  
 22 billion to just about R5 billion between us and branch.  
 23 And that's quite a significant amount of money for a small  
 24 little division to be doing something in a space that we  
 25 never had the resources before.

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1 [14:33] MS HOBDEN: So we know that just at the  
 2 end of 2014 and the beginning of 2015 Gartner began its  
 3 work -  
 4 MS SALLIE: Yes.  
 5 MS HOBDEN: - at SARS.  
 6 PROF KATZ: Counsel, can I ask one  
 7 question –  
 8 MS HOBDEN: You may.  
 9 PROF KATZ: - at the end of 2014 who was  
 10 driving these innovations in this period?  
 11 MS SALLIE: So in the –  
 12 PROF KATZ: All these solutions you  
 13 described.  
 14 MS SALLIE: Sure. So in the entire  
 15 period from the time that I came on board in 2009 to 2014  
 16 every single solution that we see on the slide that I've  
 17 just shared with you the concept and the thinking behind it  
 18 was me and my team. So it was based on us looking at what  
 19 it is that we have and us saying how do we actually  
 20 innovate and how do we exploit technology for us to extract  
 21 more revenue and increase the service for SARS.  
 22 PROF KATZ: And having thought about it  
 23 what was the process thereafter?  
 24 MS SALLIE: Well today after we've had –  
 25 PROF KATZ: At that stage. During this –

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1 MR KAHLA: Conceptualisation.  
 2 MS SALLIE: So basically we would sit  
 3 with, I would come, we would come up with the ideas, most  
 4 of them driven by me and some by my team as well as the CRM  
 5 lead in modernisation and technology. We worked very  
 6 closely together. So I have a very small team, at that  
 7 time there were four or five of us and our CRM lead who is  
 8 Rene Magasi from modernisation. We would then look at this  
 9 and say how can we make the contact centre solution better.  
 10 I would then go and share this with my operations and  
 11 modernisation colleagues on a Wednesday and they would then  
 12 start putting something in place to start building up the  
 13 solutions for us and during this entire time we would work  
 14 very, very closely with the development partners and I  
 15 would be in that meetings as well. Because if you've got  
 16 the idea and concept in your head I think it is very  
 17 important that you walk the journey for them. Did I answer  
 18 the question?  
 19 PROF KATZ: Ja. So this was the optimum  
 20 relationship between business and IT?  
 21 MS SALLIE: Absolutely. Absolutely. So  
 22 I also want to share with you in terms of our relationship.  
 23 Our relationship didn't just stop while we were busy  
 24 building this thing. When we were testing it our resources  
 25 were part of the testing team. When we were busy – when

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1 our testing resources were in the lab my team and I would  
 2 be in the lab with them. So they would build and then I  
 3 would go and sit there with my team and we would actually,  
 4 and the modernisation team would then show us what they  
 5 built and I would say I'm not happy with that, let's change  
 6 this, let's tweak this, let's add this. And when we get  
 7 the final solution it would be a solution that we had built  
 8 together and it was really one that business led but not  
 9 without my colleagues because you can't be a one man show  
 10 in something like this and if you're really interested in  
 11 your business you must be part of it. You can't extract  
 12 yourself from it. I also want to share with you that when  
 13 we, with every solution that we implemented our head of  
 14 integration and testing and she's sitting in the room here  
 15 with us, she would keep me abreast of exactly what was  
 16 happening as we were implementing it. So when something  
 17 was not going the way that it is or the way that it should  
 18 they would start implementing on a Friday. So as they were  
 19 implementing and rolling out the solution she would keep me  
 20 abreast and if there's a problem she would tell me about it  
 21 and we would say okay, let's see how we can fix it. If we  
 22 – once we've implemented the solution and our team was  
 23 part, my team, my staff members as in the contact centre  
 24 agents etcetera, as well as the team that I worked with  
 25 very closely was always part of the testing team. Once we

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1 implemented the solution and there were problems, Barry as  
 2 the head of IT was on the phone with me personally and the  
 3 reason for that is because that he and I understood where  
 4 we wanted to take SARS from the service perspective and how  
 5 we wanted to service the taxpayer. So he would communicate  
 6 with me directly and then his executive and his group  
 7 executives if there was something in their specific  
 8 portfolio would also keep me abreast of what is happening.  
 9 So the connection between myself in business and  
 10 modernisation as well as the IT team was extremely tight.  
 11 Extremely close.  
 12 MS HOBDEN: So we're in February 2015 and  
 13 Gartner has arrived to do its IT assessment and can you  
 14 tell us about any engagements you had with Gartner during  
 15 that time and in its assessments and review of IT?  
 16 MS SALLIE: So we had a few engagements  
 17 and the type of questions that were asked in my opinion was  
 18 not very detailed. Also we were sent questions that was  
 19 not relevant to our division and we had to actually  
 20 redirect them and say actually this doesn't belong to us it  
 21 belongs elsewhere. So although we explained how our  
 22 business works and operates there were no detailed  
 23 questions asked in terms of why did you build this  
 24 solution, how does it work, how does it make your business  
 25 better, how did you operationalise it, how effective is it

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1 etcetera, etcetera.  
 2 MS HOBDEN: And did you know Gartner's  
 3 terms of reference?  
 4 MS SALLIE: So if I may I'd like to maybe  
 5 just touch on something. I received an email from one of  
 6 the Gartner consultants. I think it's in the pack  
 7 somewhere, if I can just go to it. Asking me if I would,  
 8 if I – well basically the email said that I'd been  
 9 appointed as the customer service lead and that I would, I  
 10 was appointed to work very closely with Gartner.  
 11 MS HOBDEN: Sorry, you just – I think  
 12 you're jumping ahead to phase 2 or are you still on phase  
 13 1?  
 14 MS SALLIE: So if I can just maybe go  
 15 back. Phase 1 for me was just or the questions that  
 16 Gartner asked.  
 17 MS HOBDEN: Yes, and I'd like to –  
 18 MS SALLIE: Okay.  
 19 MS HOBDEN: - if we could just focus on  
 20 that for a few more minutes. I'd like to go to the  
 21 assessment Gartner made of the call centre that –  
 22 MS SALLIE: Okay.  
 23 MS HOBDEN: - you've just described –  
 24 MS SALLIE: Sure.  
 25 MS HOBDEN: - to us.

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1 MS SALLIE: Sorry.

2 MS HOBDEN: No, I understand you're eager

3 to move on. So if Gartner, if I can just note for the

4 panel, when we look at Gartner's initial proposal and the

5 document that we call the terms of the reference, there's

6 nothing in that document that calls for a review or

7 assessments of the call centre technology. It was

8 something that Gartner described as an additional finding

9 in its initial assessment. And it gave – and it put it

10 into the category customer service and digital. It gave

11 that category which includes the call centre a 1 out of 5

12 and gave findings on five areas. The first was strategic

13 plan and vision which spoke about the fact that the

14 strategic plan for the contact centre is internally

15 focussed with very little emphasis on customer service or

16 customer experience management. A couple of other findings

17 and a recommendation for a strategy to be drafted. On

18 technology and I think this is probably where most relevant

19 to what Ms Sallie has told us. They find – SARS made a

20 decision during 2008 to custom build with BBND the entire

21 contact centre software architecture. The net result is

22 that it is now extremely difficult for SARS to add all the

23 digital channels of web and mobile customer services from a

24 COTS solution. The decision from 2008 to custom build is

25 now hindering the future growth of the contact centre

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1 interaction channels. And then it speaks about Omni-

2 channel software which is extremely mature and it could

3 probably outweigh the benefits of other kinds of COTS

4 solutions versus continuing to do a bespoke solution. The

5 recommendation there "SARS needs to develop an RFP for a

6 new contact centre architecture to replace the BBND custom

7 built solution. The COTS product will then allow the

8 expansion of additional customer engagement channels

9 inclusive of social, mobile and digital and the channels

10 listed in the diagram below" then there's a couple of –

11 they also then make a few other findings about the customer

12 centre building and the layout. They say it's a bit chilly

13 and they say there's not a place for people to eat their

14 meals and that the florescent lights are a bit bright. All

15 of that leads to a score of 2. Now, Ms Sallie, did you see

16 this assessment at the time it was produced?

17 MS SALLIE: No, I saw it for the first

18 time when you gave it to me last week Thursday.

19 MS HOBDEN: And what are your comments

20 about the findings and also the recommendations made by

21 Gartner?

22 MS SALLIE: I was completely aghast to

23 see this. It spoke volumes in terms of the lack of

24 understanding of what it is that we had. So I was

25 completely dismayed with I saw it. I also want to say that

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1 it was, and maybe at this point in time I want to share, at

2 the same time we entered a competition and we won the award

3 from the contact centre governing body in our industry for

4 the, and I brought with just to show the Commission, we

5 actually won the award for the best, we came first place,

6 ranked first in best technology innovation internal

7 solution. Now –

8 MR KAHLA: Is that domestic or global?

9 MS SALLIE: So – I'm going to go on to

10 share with you. So this was the, this was in South Africa.

11 We were then nominated to attend the function to compete

12 globally amongst our peers internationally and I chose not

13 to go because it would've probably have cost us about

14 R100 000 for myself and my colleague to attend this and I

15 chose not to go because I wouldn't spend the R100 000. I

16 felt that the accolades that we received in South Africa as

17 well as the people who were judges on the panel and some of

18 them are part of the international panel, I felt that the

19 accolades that we received here was more than enough for us

20 and that I wasn't going to spend R100 000 so that I can

21 walk away with another award. I felt that what we had and

22 because I know this industry so well I knew that what we

23 had built nobody else had.

24 MS HOBDEN: And but –

25 MR KAHLA: Just help me, if you allow me,

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1 Ms Hobden. Did you receive the questionnaire in relation

2 to the assessment that – was there a questionnaire that

3 preceded what came out in the assessment, directed at you

4 or members of your team?

5 MS SALLIE: Gartner asked us a few

6 questions and we sent them some information. Like for

7 example we sent them what we called our strategy documents.

8 We sent them some of our structures. They sent us

9 questionnaires around things that was happening in the IT

10 space and we referred them back into the CIO. So ja, there

11 were very limited questions that were asked.

12 MS HOBDEN: Is it accurate that the

13 custom built solution that SARS had implemented was

14 hindering the future growth of the contact centre?

15 MS SALLIE: Not at all because the,

16 what's missing between what we have today and to make us a

17 fully-fledged Omni-channel solution, Omni-channel is a

18 fancy word that happened the other day and I will tell any

19 technology company that. What is missing in our contact

20 centre solution was in the cards for us to be built. But

21 you can see that quite a lot of things were built for us

22 over the years and we had to start looking at balancing

23 service with revenue. And we had a huge responsibility to

24 make sure that we start looking at other areas that we

25 could actually start capitalising on our technology build

<p style="text-align: right;">Page 3659</p> <p>1 to bring in more revenue into SARS and that is our first 2 responsibility. That is our mandate. Barry then called me 3 into a meeting in his office and he said to me that he had 4 built, we had built quite a bit of things together over the 5 years and how would I feel if he just stopped a moment with 6 the things that I wanted. So the things that Gartner had 7 indicated that we don't have to make us a fully-fledged 8 Omni-channel solution were things like email integration, 9 we were doing that manually. We didn't have webchat. We 10 didn't have voice authentication. We didn't have, there's 11 a fourth thing that we didn't have, we had built Mobi 12 channels, a Mobi web but it wasn't as advanced as what we 13 would've like it to have been.</p> <p>14 MS HOBDEN: But in your view all of those 15 things could've been built into the system you apparently 16 had.</p> <p>17 MS SALLIE: Absolutely.</p> <p>18 MS HOBDEN: So you don't agree that what 19 was needed, well you don't agree that in order to advance 20 the call centre technology one needed a completely new COTS 21 product to replace the whole of what BBND had built?</p> <p>22 MS SALLIE: I totally disagree with 23 Gartner's findings and to share with you we have started 24 looking at email integration. We have a cost for that and 25 I'll share with you at this point in time we have a costing</p>	<p style="text-align: right;">Page 3661</p> <p>1 Gartner received the contract for the phase 2 work off the 2 back of these findings and recommendations and what we see 3 in the project charter, one of the work streams was 4 customer service work stream and under that work stream the 5 objective set out in the project charter, the work that 6 Gartner was going to do in phase 2 for your area was to 7 deliver a new customer focussed customer services strategy, 8 a voice of the customer strategy, a revised customer 9 service metrix dashboard. So those two strategies and a 10 dashboard. An RFP document and a process to select a new 11 Omni-channel solution for SARS and an updated design to 12 refresh the ergonomics of the four SARS contact centres. 13 So those are the five things Gartner was contracted to do 14 in phase 2. As we can see the fourth one was procuring 15 and, well was developing the RFP to replace the bespoke 16 system that BBND had created. Were you part of the 17 decision making in deciding to contract with Gartner for 18 these five deliverables?</p> <p>19 MS SALLIE: No, I wasn't but what I can 20 say to you is that I received an email from Johan Jacobs, 21 sorry that I'm mentioning his name but a Gartner consultant 22 saying that my CO Jonas Makwakwa, my then CO, Jonas 23 Makwakwa had appointed me as the customer service lead and 24 I can only imagine that he appointed me because of my 25 background. However I don't take instructions lightly and</p>
<p style="text-align: right;">Page 3660</p> <p>1 for about 2.2 million. We are looking at voice 2 authentication. We are going to be – we've already started 3 the improvement of our Mobi app. I think next year what we 4 are planning on doing with Mobi app is probably going to be 5 superb. So those functionalities that they said we 6 couldn't build we are going to build. Now I also want to 7 add that in here they say that our call centre is going to 8 collapse because we can't do all of these things, it will 9 fail.</p> <p>10 We have never had problems with our call centre. 11 We've never had a day and I've worked in this industry for 12 many years. I have worked in an environment where we 13 couldn't serve callers because our call centre platform was 14 down and that was with the Rolls Royce call centre 15 solution. SARS from the time that we built the solution in 16 2009 have never been inaccessible. I also want to add for 17 the record we obviously have reduced our calls over the 18 years but on the average about 5 million calls are 19 received. We make about 3.5 million outbound calls and the 20 back offices use the platform and they make about 5 million 21 calls. So on average in a year we make 14 million calls on 22 a contact centre that is supposedly falling over. I 23 categorically want to indicate that I can't buy into that 24 statement.</p> <p>25 MS HOBDEN: So what we know is that</p>	<p style="text-align: right;">Page 3662</p> <p>1 I question things that are given to me. So I raised a few 2 concerns and I wrote, I said to Johan I've not been given 3 any information from the then CO. I then wrote to the CO 4 and said to him I'd like for him to give me the mandate. 5 I'd like for him to share the terms of reference and I'd 6 like for him to share with me what is being contracted. 7 I've not received a response up until today. I then went 8 on and I wrote a memo to him and where I raised my concerns 9 around what Gartner was saying I needed to do. I felt at 10 the time that I wasn't going to take instructions from 11 Gartner, I don't work for Gartner. I work for SARS and I 12 was going to get my instructions from SARS.</p> <p>13 MS HOBDEN: I'd like to just pause at 14 that point and read, we have a copy of that memo and one of 15 the key points Ms Sallie makes is this.</p> <p>16 MR KAHLA: But do you also – if you don't 17 mind, Ms Hobden, just give us the date of that memo because 18 I also want to see how, when did, was it, how many months 19 before for example Mr Makwakwa was suspended. Was when 20 there is reference to COO is that reference to him? Am I 21 correct?</p> <p>22 MS HOBDEN: It was September 2015 as I 23 understand it. Is -</p> <p>24 MS SALLIE: Yes.</p> <p>25 MS HOBDEN: - that correct, Ms Sallie.</p>

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1 MS SALLIE: It was before, he was still –  
 2 MR KAHLA: It was before.  
 3 MS SALLIE: It was before.  
 4 MS HOBDEN: so just something I'd like to  
 5 highlight, she says "the biggest red flag is with reference  
 6 to point 4" which was as I mentioned the RFP and procuring  
 7 the Omni-channel "due to the huge cost implication of an  
 8 excess of R1 billion over a five year period, excluding the  
 9 integration cost to service manager. To create more  
 10 context Gartner is proposing that SARS replace the current  
 11 bespoke developed BBND telephone platform so as to deploy  
 12 digital channels. This effectively means that we throw out  
 13 our current contact centre platform, our RBO solution, our  
 14 resource optimisation tool, our knowledge management tool  
 15 and our quality assurance system. What is missing  
 16 currently from our platform to make it a full suite Omni-  
 17 channel is integrated fax and email which we are currently  
 18 capturing on service manager as well as social media  
 19 platforms.  
 20 [14:53] Although we are keen to support the project  
 21 business has not had the opportunity to review the findings  
 22 of the full diagnostic report. Now after that memo was  
 23 sent we know that, well you could tell us what happened  
 24 after that memo was sent. You said you did not receive an  
 25 answer to it.

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1 MS SALLIE: So I didn't receive an  
 2 answer. I sent follow-up emails and I was away on business  
 3 and came back to work, I was away on business in Cape Town  
 4 the Friday, the Thursday, came back to work on the Friday  
 5 and found out that there was a meeting held and that a new  
 6 project lead was appointed. So what was then done is that  
 7 I was just taken off the project and another group  
 8 executive replaced me as the lead for the customers service  
 9 project.  
 10 MS HOBDEN: We have found an email in the  
 11 emails that Gartner provided to the Commission dated 9th  
 12 September 2015 and it's from Gartner to someone at SARS and  
 13 it says as follows. "I'm not sure if you are aware but  
 14 Firdous Sallie is no longer the sponsor of the Gartner  
 15 Customer Service Project within the overall IT renewal  
 16 programme. The sponsorship has now moved to Dan Zulu who  
 17 has also signed the project charter allowing us to continue  
 18 with the project" and then they talk about the kick off  
 19 meeting and what they're going to do.  
 20 COMMISSIONER: Sorry then they speak of  
 21 the kick off?  
 22 MS HOBDEN: A kick off meeting and  
 23 they're going to start the project because they now have  
 24 authorisation from someone at SARS to proceed with these  
 25 five deliverables.

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1 COMMISSIONER: But they don't do so?  
 2 MR KAHLA: They did.  
 3 MS HOBDEN: We will discuss what happened  
 4 now. We know that, well I have seen the two strategies  
 5 that Gartner drafted, they've provided those to us. So we  
 6 know that they did those deliverables and the matrix  
 7 dashboard. But tell us what happened with the RFP document  
 8 that Gartner had contracted to design?  
 9 MS SALLIE: So I started acting in  
 10 September when Mr Makwakwa was suspended and one of my  
 11 executives were acting, was acting group executive for  
 12 direct channels. They then continued with the RFP process  
 13 and they went out, they were then asked to put together the  
 14 tender document and the specifications document which I  
 15 have attached in the file. So that you can see what it is.  
 16 So bearing in mind that I was cautioning against this RFP  
 17 because I just felt that SARS, with where we were and what  
 18 we could afford to spend in excess of a billion Rand is  
 19 just absurd. I then found out that they went out on a,  
 20 Gartner went out on a pricing RFP and they got responses  
 21 back from a number of vendors and they recommended two  
 22 vendors. Vendor number 1 on the list which is, and I'm not  
 23 going to mention the name, vendor number 1 came in at about  
 24 R250 million just for the solution itself excluding  
 25 maintenance and licensing costs. The vendor number 2 that

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1 was recommended which was number 5 on the list came in at  
 2 about R580 million excluding their maintenance and  
 3 licensing costs. When I did the calculation I found that  
 4 just to go, just to average it out, just to buy the  
 5 solution and to implement it and to do the maintenance over  
 6 five years would have cost SARS between 550 and  
 7 580 million.  
 8 Now it's quite important to also understand, the  
 9 reason why I raised this issue and I also need to go back  
 10 to a meeting that I had around this RFP, so I'd like to  
 11 just finish the pricing part. First of all I haven't seen  
 12 the responses to this RFP. Now that it's quite important  
 13 because if you don't know what the responses are to the RFP  
 14 I'm sitting here and saying to you that we're going to have  
 15 to pay R550 million for a solution that possibly would have  
 16 to be customised anyway because it doesn't have some of the  
 17 things that we have here, that I've listed that we've  
 18 built. The second thing is some of the questions that I  
 19 raised in the meeting because when I was being pushed to go  
 20 out on an RFP and I refused, I raised a couple of concerns  
 21 and I eventually scheduled a meeting where Gartner was  
 22 present, the then CEO was present and the then GE of  
 23 Strategy and Architecture was present and I asked them a  
 24 few questions and today I don't have an answer and the  
 25 questions went as follows. They were proposing that we

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1 only do inbound service calls. So my question was how  
 2 could SARS afford to throw away R5 billion worth of revenue  
 3 if we're only going to be doing service. R5 billion even  
 4 if it's 100 million towards the fiscus it's important. But  
 5 to ignore the fact that we're a contributing R5 billion was  
 6 a big thing for me. I don't, I couldn't get an answer -  
 7 MR KAHLA: And that was the contribution  
 8 arising from the out-bounds?  
 9 MS SALLIE: Correct, yes. The blended  
 10 contact centre solution that we had built. I also asked  
 11 the question because Gartner's proposal is that we buy a  
 12 contact centre solution for the 800 call centre users and  
 13 my question to them was how do we accommodate the rest of  
 14 the organisation that was going to be using it because must  
 15 we now then go and buy them another solution. How are they  
 16 going to be recording all their calls and making calls  
 17 outbound, making the outbound calls to the taxpayers. I  
 18 also wanted to know what the architectural blueprint would  
 19 be for us to extract the current contact centre platform  
 20 from service manager and then reintegrate it back. Where  
 21 is that cost going to come from because when you buy  
 22 something out of a box there's other IT components that  
 23 still has to be accommodated. So where would that money be  
 24 coming from and I then also asked them to give me what the  
 25 absolutely true cost would be if, as I did not accept the

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1 Gartner projections at that point in time they said it was  
 2 R250 million. So I wanted to know what the absolute true  
 3 cost would be if we go that route before I would agree with  
 4 this.  
 5 So going back to the RFP they then went out on  
 6 the pricing solution, they came back with 250 to 280 for  
 7 just out of the box solution, maintenance contracts are  
 8 double that amount, I didn't know what the licensing costs  
 9 were. I didn't know what the, what the vendors who they  
 10 highlighted to be the most suitable, what were the gaps,  
 11 what would we have to build, what would we have to  
 12 customise, to what degree would the customisation have to  
 13 happen and what that would cost us and what the impact  
 14 would be on the migration path as that vendor actually  
 15 migrates to something else because if you migrate as Barry  
 16 explained, if you migrate totally off their path, of their  
 17 so-called vanilla system the cost to an organisation who  
 18 has done that customisation is huge. So for me it was  
 19 quite imperative that they address those questions.  
 20 MS HOBDEN: And you've given evidence  
 21 that those questions were not answered?  
 22 MS SALLIE: Well I, what I have said is  
 23 that I saw the specification documents but I've never been  
 24 shared the documents that shows me exactly how the vendors  
 25 responded to the tender document, that's never been shared

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1 with me no.  
 2 MS HOBDEN: Do you know what had happened  
 3 to that RFP that was drafted by Gartner?  
 4 MS SALLIE: No I have no idea. Well  
 5 happened, as in the documentation or, well we didn't go  
 6 ahead with it.  
 7 MS HOBDEN: Yes.  
 8 MS SALLIE: We didn't go ahead with it  
 9 because I would presume Barry needs to go and ask anybody  
 10 for this amount of money.  
 11 MS HOBDEN: And we see from, sorry.  
 12 MS SALLIE: What I would also like to  
 13 share, I said in the beginning had we carried on with  
 14 Genesis out of COTS, out of the box solution we would  
 15 probably have spent on maintenance and licensing alone  
 16 something to the tune of 384, 400 million over a five year  
 17 period or the nine year period. To date we've spent on the  
 18 solution that we have, a R108 million. With the little  
 19 extras here that they said was missing, it's probably not  
 20 going to cost us more than R10 million. So for what we  
 21 have at 108 plus the 10 including maintenance costs. So  
 22 we've paid VBD R78 million to develop a solution that we  
 23 have. We've spent R38 million on maintenance and we have  
 24 7 000 people on this platform. We would have had to pay  
 25 probably about 580 million besides the other IT costs over

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1 a five years, R550 million and look at what it is that we  
 2 have and that's just not right.  
 3 MS HOBDEN: And you say that, that the  
 4 changes that Gartner said were required to have an Omni  
 5 multi-channel platform you can do for about R10 million and  
 6 that is the plan right now?  
 7 MS SALLIE: Correct. So we have received  
 8 approval for the R2.2 million spend for email integration.  
 9 That will be going ahead. We are busy exploring the voice  
 10 authentication. We are looking at our web chat. We are  
 11 busy exploring that at this point in time and we are also  
 12 looking at improving our Mobi, Mobi App for next year as  
 13 part of our PIT filing season.  
 14 MS HOBDEN: I'd like to just refer to the  
 15 Gartner completion report for this work stream. They set  
 16 out what they have done which is to draft the strategies,  
 17 they have done the matrix and the ergonomic refresh and  
 18 then they say due to financial constraints and timing  
 19 issues SARS decided that the RFP for an Omni-channel  
 20 solution can only be issued in 2017. The change control  
 21 was signed off by SARS to remove the writing of the finding  
 22 report and the assistance with the contract negotiations  
 23 out of this project. So what this is saying is we drafted  
 24 the RFP. SARS has decided not to use it. We've changed  
 25 the scope of the project a bit because they had contracted

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1 to assist with the negotiations to choose a service  
2 provider.

3 MS SALLIE: If I may Advocate. We also  
4 when, they also went out on a second RFP for the non-voice  
5 portion, you'll see there's the later RFP. The second  
6 business case and we got costing for that at R50 million.  
7 Just for the out of the box solution. So there's some non-  
8 voice items that we looked at as well and you can see the,  
9 the spend expected from us as SARS is just exorbitant.  
10 It's not something that this organisation can absorb and  
11 it's not fair to us.

12 MS HOBDEN: There were recommendations  
13 that in reality could never be put into practice?

14 MS SALLIE: Not, unfortunately not.

15 MS HOBDEN: Well what we know from the  
16 documents Gartner has given us is that the work they did  
17 for customer services, the strategies, the matrix, the  
18 ergonomic refresh and the RFP that has never been used cost  
19 SARS R9.1 million and, Ms Sallie, what is your view on the  
20 value for money for SARS through that work stream?

21 MS SALLIE: It wasn't worth it. It  
22 really wasn't. I think, you know first of all most of us  
23 do the work and it was on a Gartner template which was our  
24 input and all, so we paid, effectively we paid for a  
25 consultancy to be with us in a room and for putting it on a

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1 Gartner template and that's just not right.

2 MS HOBDEN: And to try and get you to buy  
3 something you didn't need?

4 MS SALLIE: Ja, absolutely.

5 MS HOBDEN: For 20 times the price.

6 MS SALLIE: Absolutely.

7 MR KAHLA: Could you please help me  
8 understand. You get substituted with Mr Dan Zulu.

9 MS SALLIE: Yes.

10 MR KAHLA: What, what was his day job,  
11 what is or was his day job at the time?

12 MS SALLIE: He was the group executive  
13 for taxpayer services as it was named, called at that time  
14 which is branch operations.

15 COMMISSIONER: He had not been involved  
16 in this field at all?

17 MS SALLIE: Not in the call centres no.

18 MR KAHLA: And this was focussed on the  
19 call centre and they moved you out of dealing with the  
20 issues relating to -

21 MS SALLIE: So if -

22 MR KAHLA: The direct channels.

23 MS SALLIE: So if we look at the memo  
24 that Francis was referring to that I wrote listing my  
25 concerns. The new customer focussed services that covers

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1 his area and mine. The voice of the customer strategy is  
2 in my portfolio but it would cover his taxpayers as well.  
3 The customer services metrix dashboard will be applicable  
4 to my environment and his and then point number four was  
5 the RFP document for the Omni-Channel solution is primarily  
6 mine.

7 MR KAHLA: So either of you effectively  
8 could have been the sponsor for the project?

9 MS SALLIE: Correct, yes.

10 MR KAHLA: The differences that you had  
11 been essentially been, the one appointed to that, you  
12 raised questions, you then got shunted.

13 MS SALLIE: Correct.

14 MR KAHLA: Were there engagements with  
15 your team once the project now had been under the lead of  
16 Mr Zulu were there engagements with your team that led to  
17 the process that gave those results that we've just been -

18 MS SALLIE: Yes, there as.

19 MR KAHLA: Taken to.

20 MS SALLIE: There was.

21 MR KAHLA: But what I understand, sorry.  
22 Help me understand then if you had contributed to what they  
23 were, to their work could you help me understand the  
24 disconnect, did this derive from what your team was raising  
25 that they ended up making this proposals or are these

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1 proposals totally misaligned with the engagements you had  
2 had as well as the expectations that you had?

3 MS SALLIE: I'm trying to understand the  
4 proposals. The five projects listed here is what Gartner  
5 came up on their own and then when the project team was put  
6 together my team was then part of devising these things.  
7 Maybe I'm not understanding your question.

8 MR KAHLA: I'm trying to, you get shunted  
9 off, Mr Dan Zulu gets to deal with the programme,  
10 everything then moves ahead. We now have heard what was  
11 then recommended and I'm trying to understand whether you  
12 participated in what was, what ended up in the  
13 recommendations and whether your contribution, and when I  
14 say your, I include your team.

15 MS SALLIE: Ja.

16 MR KAHLA: Contribution would have  
17 resulted in what came up or was, whatever you would have  
18 suggested and had dealt with as the issues, the solution  
19 that was being suggested was totally disconnected to what  
20 you had contributed, you and your team had contributed.  
21 I'm really just trying to understand how did it all come  
22 about that you ended up with this plus 580 million  
23 potential solution when you were of the view that to attain  
24 the same thing, you could spend about 10 million,  
25 R10 million.

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1 MS SALLIE: I think it's two separate  
2 things. The one is when I was informed that I was going to  
3 be the customer services lead and I would have to look at  
4 these things I then asked the questions around that. So I  
5 then objected. When I was objected and I was separated or  
6 removed they then went on with the project. So all of the  
7 inputs to what they charged us the R9.1 million for is what  
8 was led by Dan and, ja.

9 MS HOBDEN: Mr Kahla -  
10 COMMISSIONER: Led by Dan, the team that  
11 you had had?

12 MS SALLIE: Yes. So my team was invited  
13 to those meetings. I attended some of those meetings as  
14 well. Where I gave input and I just, ja, eventually I  
15 didn't go because -

16 COMMISSIONER: But were you and your team  
17 out of synchronisation then, were they going along with  
18 this?

19 MS SALLIE: So they would go to the  
20 meetings because they were scheduled. SARS staff are very  
21 respectful. If they get scheduled to go to something and  
22 they get allocated to something they will go and do that.  
23 The fact that I didn't agree with things and I wouldn't do  
24 certain things, I won't force my staff members not to go.  
25 So I did go to a few of those meetings because I, as the

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1 head of my division have to somehow show support and also  
2 it would impact me later. So I did go to some of those  
3 meetings afterwards.

4 MR KAHLA: But, so how would you react  
5 if, if Gartner said well what we came up with in this  
6 ultimate 580 million was in fact stuff that emanated from  
7 the issues that you would raise and the kind of solutions  
8 that you were seeking?

9 MS SALLIE: I think the 580 million is  
10 the RFP.

11 MR KAHLA: Yes, okay.  
12 MS SALLIE: So that -  
13 MR KAHLA: That is put aside.  
14 MS SALLIE: So that is two different  
15 things. The RFP stayed with me.  
16 MR KAHLA: Okay.  
17 MS SALLIE: So there's five things. The  
18 proposed project scope covers five things. Point number 4  
19 is the Omni-channel solution and point number 5 is the  
20 ergonomic refresh which stayed with me. That, Dan wasn't  
21 involved with that at all.  
22 MR KAHLA: Okay.  
23 MS SALLIE: So that's the 550 million.  
24 MR KAHLA: Okay and the 9 million?  
25 MS SALLIE: The 9 million is the first

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1 three which is the customer focus, custom, the customer  
2 focus, customs service strategy, the voice of the customer  
3 strategy and the revised customer service matrix dashboard.  
4 So my staff went to those meetings. I went to some of  
5 those meetings because I felt that if this is going to  
6 carry on I must, might as well contribute towards it that  
7 it doesn't become worse than what it could ended up being.  
8 MR KAHLA: What I'm trying to understand,  
9 Ms Sallie, is whether there was alignment between  
10 yourselves and Gartner in relation to that portion, let's  
11 call it the 9 million portion.

12 MS SALLIE: Not in terms of the cost, the  
13 fact that it -  
14 MR KAHLA: No I'm just, the items.  
15 MR KAHLA: Just, the items.  
16 MS SALLIE: The items I didn't have a  
17 problem with.  
18 MR KAHLA: Okay.  
19 MS SALLIE: I didn't have a problem with  
20 the times.  
21 MR KAHLA: But you believe you could have  
22 gotten that at far cheaper than was proposed?  
23 MS SALLIE: Absolutely.  
24 MS HOBDEN: Mr Kahla, my understanding of  
25 the evidence was that Ms Sallie did not have meaningful

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1 engagement with Gartner with the assessments and their  
2 recommendation at that stage that this procurement should  
3 happen. But once and she didn't have engagements with  
4 anyone from SARS as to whether or not those recommendations  
5 should be taken up. But once phase 2 was in operation she  
6 accepted that this had been a decision and her team, she  
7 and her team assisted Gartner in drafting the RFP and doing  
8 the work that they had been contracted to do regardless of  
9 the fact that she had made her objections well known. What  
10 we -  
11 COMMISSIONER: Is that correct?  
12 MS SALLIE: Correct, yes.  
13 [15:13] PROF KATZ: Sorry I don't remember, who  
14 took the decision to "shunt you."  
15 MS SALLIE: When I, so I would imagine  
16 that it was discussed. I don't know. I wasn't present. I  
17 can only say that I was appointed by the then CEO, Jonas  
18 Makwakwa. When I raised questions I raised questions and  
19 raised questions. I later found myself replaced by  
20 somebody else.  
21 PROF KATZ: But you don't know who.  
22 MS SALLIE: I don't know who.  
23 MR KAHLA: And you never received a  
24 response from Mr Makwakwa.  
25 MS SALLIE: No, sir.

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1 MS MASILO: Was it proper for Gartner to  
 2 be involved in the preparation, on the documents, the RFP?  
 3 Is that, you know, normal practice?  
 4 MS SALLIE: I don't know. I was acting  
 5 in fear at the time. The acting GE was preparing that. I  
 6 wasn't aware that they were going ahead with this. I  
 7 discovered afterwards that they had put the RFP document  
 8 together.  
 9 MS MASILO: With the assistance of  
 10 Gartner.  
 11 MS SALLIE: I don't know. I can't answer  
 12 that question.  
 13 MS HOBDEN: Gartner's completion report  
 14 indicates that they drafted the RFP and assisted with  
 15 drafting the business case.  
 16 MR KAHLA: But that was a mandate. That  
 17 formed part of the terms of reference.  
 18 MS HOBDEN: Yes, that is what they had  
 19 been contracted to do in phase 2. That was the deliverable  
 20 and they delivered. It was prepared. That's the end of  
 21 the Gartner section and I just want to ask Ms Sallie about  
 22 her engagements with Bain just before we end.  
 23 MS SALLIE: So my engagements with Bain  
 24 starts off with very young junior staff with no tax  
 25 experience, lovely people but didn't really know tax. They

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1 started asking more questions. In our, in my space their  
 2 questions were not really about tax primarily. It was also  
 3 about the context how we operate, the things that we do.  
 4 And they were obviously to review the structure, what was  
 5 my structure, who's where, how many people we have,  
 6 etcetera. Ja, it was the initial discussions with them.  
 7 MS HOBDEN: And you have mentioned there  
 8 was some difficulty with moving people in your teams, team  
 9 around.  
 10 MS SALLIE: So what then happened, when  
 11 they announced the structure in this room we had - the  
 12 group executives were called in. The structure was  
 13 presented to us and it was the first time that we saw what  
 14 this new operating model would look like. A few of us then  
 15 objected because we weren't really, we felt we weren't  
 16 meaningfully engaged and we couldn't understand how the  
 17 structure ended up being the way that it ended up.  
 18 COMMISSIONER: You know I hear this new  
 19 operating model, I'm starting to think that it's not a new  
 20 operating model at all. It's just a new structure.  
 21 MS SALLIE: Correct. It placed people in  
 22 blocks and it didn't make us any better. It just shifted  
 23 people around, creating more questions.  
 24 COMMISSIONER: Yes -  
 25 MS SALLIE: And it took good people and

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1 put them on the side-lines.  
 2 COMMISSIONER: No new strategy, no new  
 3 vision, nothing.  
 4 MS SALLIE: No.  
 5 COMMISSIONER: Just a reorganisation.  
 6 MS SALLIE: Correct. What then happened  
 7 is when I objected to my structure I was informed that I  
 8 need to engage with the senior members of Bain which I then  
 9 did. I also put together a memo which was sent to the  
 10 transition committee as it was known then. When I sat down  
 11 with the Bain senior members and explained how my business  
 12 works they said oh my gosh, we never realised that that is  
 13 how your business operates.  
 14 And I said, well, you've now basically side-lined  
 15 two individuals, two senior members of my staff that was  
 16 extremely important. The one that was managing operations  
 17 and the other one that was managed, that is managing the  
 18 coordination between my division, branch, debt as well as  
 19 the modernisation team to coordinate the enabling of us  
 20 collecting up to R5 billion worth of debt a year.  
 21 They were completely dismayed by what I had just  
 22 shared with them about how my business operates and they  
 23 then indicated to me that I need to take it to the  
 24 transition committee. I have added the memo that I sent.  
 25 Although they - and also what happened is they moved

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1 digital as the digital strategy so my team is now  
 2 responsible for digital, the strategy itself, so that I can  
 3 do the same or so that we can do the same as what we did  
 4 with the contact centre. That was the thinking.  
 5 But we had no, there was no staff members beneath  
 6 the executive so we had to go and ask for staff. We had to  
 7 then shift people around, etcetera. Unfortunately I didn't  
 8 get it right to get the executive operations position back  
 9 nor the specialist debt position off the affected list.  
 10 When that didn't happen I then approached my, the CEO and  
 11 he agreed that I could keep the two individuals in their  
 12 current positions.  
 13 Those two individuals have been operating in the  
 14 same positions that they were appointed in for the last two  
 15 years and they've been performing exceptionally well. So  
 16 nothing has really changed from that perspective, just that  
 17 they haven't formally been appointed back into those  
 18 positions because they're still regarded as supernumerary  
 19 and they're still regarded as the (inaudible).  
 20 MS HOBDEN: But those very important  
 21 positions that you've described were simply left off the  
 22 structure proposed by Bain for your area.  
 23 MS SALLIE: Correct, yes. When I was  
 24 acting as the CEO of BAIT I had a meeting with the project  
 25 leader, Robin Makumba. And we had a bit of a crisis. The

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1 operations executive as well as my other executive was in a  
 2 meeting somewhere. I then immediately got up and started  
 3 managing the contact centre to bring it back into the shape  
 4 that it should be and so that we could answer the calls  
 5 better. And he actually was, expressed his dismay and  
 6 shared his lack of understanding of how contact centre  
 7 operations work and operate. And I was just aghast that my  
 8 Bain experience as well as the project lead indicating to  
 9 me that they made a decision around our structure, yet they  
 10 didn't actually understand how our business works at all.

11 MS HOBDEN: So it was both Bain and the  
 12 people in SARS who were running the transition process who  
 13 hadn't taken the time to properly understand.

14 MS SALLIE: Correct, yes.

15 MS HOBDEN: The last topic I'd like to  
 16 deal with is just a final topic about the decision making  
 17 in the digital space in your area at the moment and I  
 18 understand you now are responsible for a portion of the e-  
 19 filing. Can you tell us some of what you've experienced  
 20 about the proposals and the way in which procurement  
 21 decisions seem to be taken at the moment?

22 MS SALLIE: So just to share with you the  
 23 new structure, digital channels or digital service channels  
 24 became part of my portfolio which means that we are  
 25 responsible for the digital strategy for e-filing. And

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1 what I was then informed is that we need to rewrite the  
 2 entire e-filing because the e-filing platform as we heard  
 3 yesterday is going to fall over.

4 I then asked on what grounds is that based  
 5 because we built e-filing over the last 14 years. We've  
 6 invested a lot of IP into the solution and I needed to  
 7 understand what, why this, why I was being told that e-  
 8 filing was going to fall over. Now, when we started  
 9 unpacking the questions the answer was that the software  
 10 was no longer supported. Now, in IT projects you don't  
 11 throw away an entire solution because the software needs to  
 12 move from one version to the next or you want to move to a  
 13 different software platform.

14 You don't throw it away. You migrate to that  
 15 software platform. I can recall in many of the meetings  
 16 that I attended in our operations meeting with Bain's CEO,  
 17 Barry Hore, that they spoke about migrating from Adobe to  
 18 HTML and we were just finding the right time and place to  
 19 do that. So we were already informed that we're going to  
 20 have to move from Adobe to HTML. So that we were all told  
 21 and those of us who listened in those meetings would  
 22 remember that.

23 MS HOBDEN: Can you tell us where the  
 24 proposal for the business case to rewrite e-filing came  
 25 from?

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1 MS SALLIE: Sure. So with me being as  
 2 the new person looking after e-filing, digital, the  
 3 strategy the then CEO, Jonas Makwakwa, then said to me that  
 4 we have to rewrite the entire e-filing. That's when I  
 5 asked the questions and I was told this thing is going to  
 6 fall over and I was asked for my understanding and I was  
 7 then told it's the software and I said - and that's when I  
 8 explained that that's not how you do things.

9 MS HOBDEN: If you can just pause there.

10 MS SALLIE: Yes.

11 MS HOBDEN: For the panel's benefit we  
 12 have these emails and what we have is the business case  
 13 prepared and it gets sent to a number of members at DIST  
 14 including Ms Sallie and Andre Rabie who we heard from  
 15 earlier this week sends back a long email explaining the  
 16 reasons why a complete rewrite is not necessary. We then  
 17 see an email from Ms Sallie who said, "I support the view  
 18 that we go back to the original requirement of a refresh  
 19 rather than a rewrite," which is what you've explained.  
 20 "The costs are exorbitant and I would not be able to  
 21 support the suggested spend. I would like to understand  
 22 the reasons why we cannot do a refresh before I support a  
 23 complete rewrite." Can you tell us what these exorbitant  
 24 costs are that you're referring to?

25 MS SALLIE: Thank you. The cost as I was

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1 informed for the entire e-filing rewrite was R270 million.

2 MS HOBDEN: And as we understand it some  
 3 of the issues, well, the primary issue of concern with e-  
 4 filing are being addressed by SARS now. Can you tell us  
 5 about that and the cost that it will be?

6 MS SALLIE: Certainly. So what we did  
 7 was we then went back and we had a discussion with the  
 8 current acting CEO of BAIT and we shared with him our  
 9 digital transformation journey. We had included a complete  
 10 costing, the business case, etcetera. To migrate to, from  
 11 Adobe to HTML5 which is the software platform we want to  
 12 look at now, in next year we'll be looking at or this year  
 13 we're going to be starting already, the money was approved  
 14 yesterday. We just need to go to the investment council  
 15 for the final tick. But it's like kind of in the bag.

16 So 3.8 million, to convert or to migrate from  
 17 Adobe to HTML5 will cost us R3.8 million and compared to  
 18 270 which is a huge cost. Two, Andre also spoke about the  
 19 changes we want to make on e-filing. There's three changes  
 20 as he said. The one is to increase the security. The  
 21 other one is to improve the registration process and the  
 22 third one is to take all the usability research information  
 23 that we obtained from our taxpayers and our tax base, our  
 24 practitioners etcetera, etcetera, how they want to see us  
 25 improving e-filing.

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1 So the e-filing rewrite or redesign is actually a  
 2 better word or rather the innovation is maybe a better word  
 3 of the current e-filing platform as we know it now over a  
 4 three-year period will cost us about R23 million and to  
 5 move to HTML over a three-year period. So when I'm saying  
 6 three-year period, 3.8 move to it, and if there are any  
 7 other moves in the years thereafter we estimate that it  
 8 will cost us about R8.2 million. So a total of R32.2  
 9 million.

10 PROF KATZ: Can I just ask -  
 11 MS HOBDEN: Yes.  
 12 PROF KATZ: - you said Andre Rabie didn't  
 13 support and Ms Sallie didn't support.  
 14 MS HOBDEN: Yes.  
 15 PROF KATZ: Who did support?  
 16 MS SALLIE: So the - my understanding is  
 17 that this is what the chief officer in business and  
 18 individual tracks as Jonas Makwakwa wanted and it was  
 19 supported by the CEO of DIST.  
 20 MR KAHLA: The CEO of DIST.  
 21 MS SALLIE: Correct.  
 22 COMMISSIONER: The current CEO of DIST?  
 23 MS SALLIE: The current CEO of DIST. But  
 24 when -  
 25 COMMISSIONER: Where would you source

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1 this - where did they have in mind sourcing this rewrite?  
 2 MS SALLIE: I don't know, sir.  
 3 MS HOBDEN: Would an external partner be  
 4 required for that?  
 5 MS SALLIE: Well, I imagine that we  
 6 would've had to go out with a tender and we would've had to  
 7 select a partner, external partner.  
 8 MS HOBDEN: Yes, I can imagine.  
 9 COMMISSIONER: Just clarify one thing for  
 10 me. Are you speaking in terms of sort of things moving at  
 11 the moment? That's within DIST. Yesterday I got the  
 12 impression that things were not moving.  
 13 MS SALLIE: So I think we have the  
 14 determination to make sure that we move things ahead, the  
 15 facts that we've pushed on the e-filing business case.  
 16 I've had a few things - there's very few things happening  
 17 in DIST. I think things are extremely difficult for them  
 18 to go ahead and make things, make some work of necessary  
 19 projects in the business but I've been very fortunate. One  
 20 of the things that they did for me in the last couple of  
 21 months was a password reset and we are working, we are  
 22 trying to make things happen so I suppose if you're  
 23 determined to make something work you can make it work.  
 24 MR KAHLA: Please help me understand.  
 25 The CEO of BAIT, then Mr Makwakwa -

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1 MS SALLIE: Yes.  
 2 MR KAHLA: Was behind the refresh.  
 3 MS SALLIE: Yes.  
 4 MR KAHLA: The rewrite.  
 5 MS SALLIE: The rewrite.  
 6 MR KAHLA: When was that? I'm trying to  
 7 understand because there's been times when he's been on  
 8 either suspension, then resignation.  
 9 MS HOBDEN: So the, although it's not  
 10 evidence from what we understand the proposal surfaces  
 11 whenever Mr Makwakwa is back in his position. The emails  
 12 we have at present are from the 28th of September 2017. But  
 13 we can do that timeline analysis for you.  
 14 MR KAHLA: No, no, that's fine.  
 15 MS HOBDEN: If necessary.  
 16 MR KAHLA: That's roughly around when all  
 17 of this starts. There starts to be discussion around the  
 18 rewrite.  
 19 MS HOBDEN: Yes.  
 20 MR KAHLA: It's about September 2017.  
 21 MS HOBDEN: Yes, but apparently it had  
 22 raised its head before but it has never quite managed to -  
 23 COMMISSIONER: Like a porpoise.  
 24 MS HOBDEN: Indeed.  
 25 MS SALLIE: So maybe I can give you some

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1 context. Before he was suspended we had the discussion  
 2 where he informed me it must be the 270 and I disagreed.  
 3 The email that counsel read out where I agreed with Andre  
 4 Rabie and said that I couldn't support the 270 million, I  
 5 would prefer that we do the, we innovate the current  
 6 solution, that was written at the time that I was the  
 7 acting CEO. On his return we then went back to the 270  
 8 million. That was the time when I - and then I then found  
 9 that my team was attending meetings to discuss e-filing  
 10 rewrite without me.  
 11 PROF KATZ: SAP?  
 12 MS SALLIE: Excuse me?  
 13 PROF KATZ: SAP?  
 14 MS SALLIE: No, e-filing rewrite.  
 15 PROF KATZ: Oh, sorry.  
 16 MS SALLIE: When he left the organisation  
 17 we then went back and we then took this up with the CEO.  
 18 So at the time when he was here the current CEO of DIST  
 19 agreed, I believe agreed with his -  
 20 MR KAHLA: The rewrite.  
 21 MS SALLIE: The rewrite, yes. And when  
 22 the, with the current acting CEO we then went back to him  
 23 and said this is our story. He then supported us. The  
 24 team then went and presented with, at Exco. Exco then  
 25 supported the new way of doing things and this is now how

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1 we're going forward. This is the current business case.  
 2 So I believe all Exco members including the CEO of DIST has  
 3 now supported this, the way in which we want to do it now,  
 4 this proposal.  
 5 MR KAHLA: Okay.  
 6 MS SALLIE: Ja.  
 7 MS STEINBERG: I have no questions so  
 8 you're welcome to.  
 9 PROF KATZ: Who do you report to on the  
 10 e-filing project?  
 11 MS SALLIE: Sir, the e-filing project is  
 12 similar to what I did with building the contract centre  
 13 solution. So we work as a team. So although I report to  
 14 the chief officer of BAIT, the acting chief officer of  
 15 BAIT, Gregory Murray, we'll give feedback to him. But we  
 16 will work as a team, us plus the modernisation team plus  
 17 the IT team etcetera, etcetera. We will work together as a  
 18 team.  
 19 PROF KATZ: And who takes final decisions  
 20 on this?  
 21 MS SALLIE: I would probably be doing  
 22 that, well, obviously with the approval of Exco. So Exco  
 23 will give us the approval on the business case. The actual  
 24 design I would probably take the lead on that but it would  
 25 be a joint thing. I don't believe - I believe we will have

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1 a collection of brilliant minds together and get something  
 2 that's really good.  
 3 COMMISSIONER: Just remind me of your  
 4 current position.  
 5 MS SALLIE: I'm the group executive for  
 6 direct channels so I manage the contact centres and then  
 7 digital channels.  
 8 COMMISSIONER: But this is an additional,  
 9 this e-filing.  
 10 MS SALLIE: So e-filing is part of the  
 11 digital channels, ja. It's in that portfolio.  
 12 MR KAHLA: The branches are not part of  
 13 the direct channels.  
 14 MS SALLIE: No, no.  
 15 MS HOBDEN: Thank you, Ms Sallie.  
 16 MS SALLIE: Thank you very much.  
 17 COMMISSIONER: May I just ask you, you  
 18 seem to be quite familiar with the organisation plan.  
 19 MS SALLIE: Yes, I make it my business to  
 20 know everything.  
 21 COMMISSIONER: Okay, perfect. You know,  
 22 we've got to make recommendations to the President in due  
 23 course. Now, there are a number of individual topics we've  
 24 got to deal with and you needn't bother about those. But  
 25 just as a general recommendations as to get, how to get

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1 SARS back on track, ja back on track, I think it's fair by  
 2 now to say back on track, what would you say is needed?  
 3 What are the priorities?  
 4 MS SALLIE: Judge, as Intikhab also said  
 5 I would like to plead the fifth but I'm not going to do  
 6 that. SARS as an organisation is very dear to my heart and  
 7 there are many people in this organisation that is really  
 8 wanting to get back on track so I'm going to speak on our  
 9 behalf. Currently we are doing lots of things in little  
 10 tranches. I don't think that we have a collective  
 11 leadership team that is able to really steer us. And I  
 12 don't want to go back to where we were. We don't want to  
 13 go back. We want to go forward. What is necessary is to  
 14 find a way to recreate the energy that we used to have.  
 15 The people who are here love this organisation. We are  
 16 here because we believe that we can make a difference in  
 17 South Africa. There's huge opportunities in SARS for us to  
 18 make a difference.  
 19 [15:33] We have as I said to Advocate Steinberg the other  
 20 day we have built a data centre that will give you a view  
 21 of everything that's in the organisation from where our  
 22 opportunities are and if we can get back to driving data as  
 23 the source of taking our organisation back to indicate  
 24 where exactly the money is, because that's what our  
 25 organisation is about. We want to make sure that we out

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1 collect the 1.345 trillion rand. We don't want to sit down  
 2 and say we came short by R100 million or 200 million. That  
 3 is not in our nature. So I would say to you that what we  
 4 are looking for is somebody who can really say this is  
 5 where we're going as SARS, give us direction, give us the  
 6 leadership, rally the forces. We used to in the past just  
 7 before I joined the organisation, people used to be excited  
 8 because they were called activists and they were activists  
 9 around the mandate of SARS and people want to get back  
 10 there. I think we've been rudderless for a while now.  
 11 There are a number of divisions that really trying to make  
 12 a difference but we're not getting there. And I think if  
 13 we can just have SARS speaking from one voice again I think  
 14 it will make a huge difference.  
 15 COMMISSIONER: Thank you.  
 16 MS SALLIE: I think it's, there's just a  
 17 huge amount of inertia at this point in time. Thank you  
 18 very much.  
 19 COMMISSIONER: Thank you very much for  
 20 assisting us.  
 21 MS SALLIE: Thank you.  
 22 COMMISSIONER: Thank you. Good. Thank  
 23 you.  
 24 [INQUIRY ADJOURNED]  
 25 .

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99% 3604:21