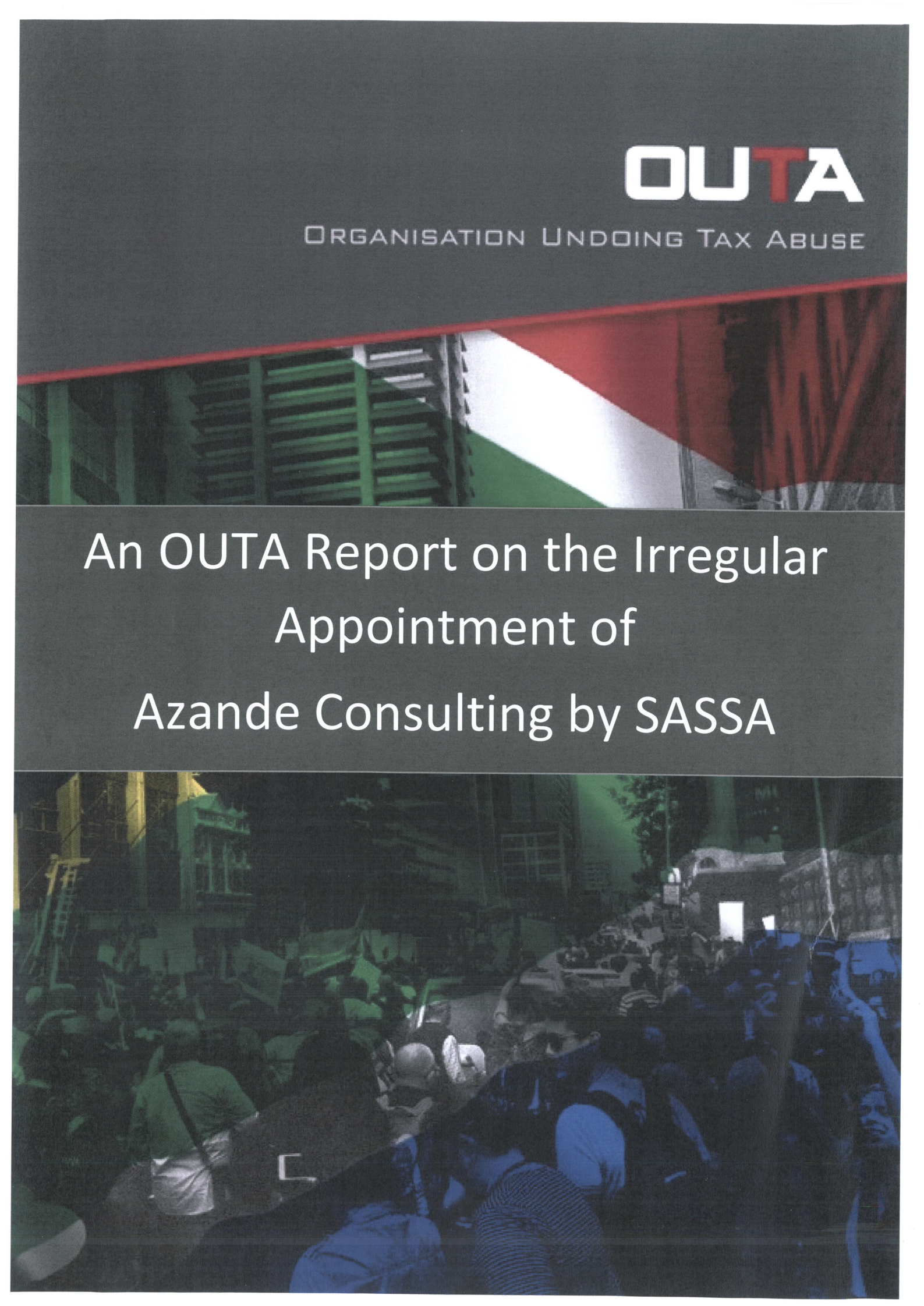


The logo for the Organisation Undoing Tax Abuse (OUTA). The letters 'OUTA' are in a bold, white, sans-serif font. The letter 'T' is colored red, while the other letters are white.

ORGANISATION UNDOING TAX ABUSE

The background of the cover is a composite image. The top half shows a red and white flag flying over a building with green metal railings. The bottom half shows a large crowd of people at night, with some individuals wearing blue shirts. The text is centered in a dark grey band across the middle.

An OUTA Report on the Irregular Appointment of Azande Consulting by SASSA

OUTA – A REPORT IN REGARDS TO THE IRREGULAR APPOINTMENT OF AZANDE CONSULTING BY THE SOUTH AFRICAN SOCIAL SECURITY AGENCY

EXECUTIVE SUMMARY

Over the past few years, the South African Social Security Agency (“SASSA”) has become infamous for maladministration and irregular tendering. Even amongst South Africa’s notorious maladministered state-owned entities, the scale and brazenness of SASSA’s misconduct casts a shadow all of its own.

Indeed, Parliament’s Standing Committee on Public Accounts (“SCOPA”) has become well acquainted with the Agency of late due to the fallout of the Constitutional Court judgements of *Allpay Consolidated Investment Holdings (Pty) Ltd and Others v Chief Executive Officer, Social Security Agency, and Others 2014 (1) SA 604 (CC)* and *Black Sash Trust v Minister of Social Development and Others (Freedom Under Law Intervening) 2017 (3) SA 335 (CC)*.

On the 15th of August 2017, SCOPA received a briefing from SASSA on progress made thus far with the South African Post Office (SAPO) regarding their intention to take over the payment of social security grants from Cash Paymaster Services (CPS) when the 12-month period ended on 31 March 2018, as ordered by the Constitutional Court. SASSA claimed that once it had identified which services SAPO would not be able to provide, SASSA would embark on an open tender procurement process to the public. The Committee expressed its concern that this would open a “back window” for CPS to return. The Chairperson also worried that SASSA had already decided on the elements that they wanted to outsource. It is clear that SCOPA

remains sceptical of SASSA's will to adhere to the principles of good governance and the judgements of the Constitutional court.

Regretfully, OUTA has come to possess information which justifies SCOPA's scepticism and further demonstrates that SASSA has become less an organ of state and more a crime syndicate. Courageous whistleblowers have presented us with evidence of two more irregular tenders, amounting to approximately R400 million (R400 000 000) that were awarded to Azande Consulting CC ("Azande"). These tenders are:

- a) SASSA: 42/15/GA - Mikondzo Event Management Services ("Mikondzo") to be performed through outreach programmes for a period of three (3) years in nine (9) provinces.
- b) SASSA: 40/15/BT - Action Research Project to be performed as part of the integrated community outreach programme ("ICORP") of SASSA in targeted areas for a period of three (3) years in nine (9) provinces.

As this report will demonstrate, both tenders were granted without following due process and were for services which could have either been performed in house or where entirely unnecessary. Azande was simply not capable of providing the services in terms of the tenders and either failed to provide proof that they had performed the service or falsely misrepresented that they had performed the service. This conduct on the part of certain SASSA officials and Azande breaches the provisions of the Constitution of the Republic of South Africa, the Companies Act 77 Of 2008, the Preferential Procurement Policy Framework Act 5 of 2000 and the Public Finance Management Act 1 of 1999.

With this in mind, OUTA strongly recommends that the various bodies who receive this report act to cancel these tenders, reclaim the hundreds of millions spent and hold the individuals responsible accountable for their misconduct.

INTRODUCTION

OUTA has received evidence from whistleblowers which details gross irregularities in regards to the following tenders:

- a) SASSA: 42/15/GA - Mikondzo Event Management Services (Mikondzo) to be performed through outreach programmes for a period of three (3) years in nine (9) provinces.
- b) SASSA: 40/15/BT - Action Research Project to be performed as part of the integrated community outreach programme (ICORP) of SASSA in targeted areas for a period of three (3) years in nine (9) provinces.

Both of these tenders were awarded to Azande Consulting CC, an events management company registered on the 27th of January 2000 with registration number 2000/003286 located at 30 Du Plooy Straat, Potchefstroom. Azande initially had two directors, Doren Maqu Makhaye and Nandisa Khumalo, but only Makhaye remains active today after Khumalo resigned on the 20th of March 2000. It must be noted that Khumalo is married to South Africa's diplomat to Turkey, Vika Khumalo and that Azande has previously worked for the Presidency. Azande's Free Disclosure Certificate is annexed hereto as **ANNEXURE A**.

BACKGROUND

The Mikondzo Tender

SASSA formally invited proposals from potential service providers to be “*accredited*” for the provision of Project Mikondzo Event Management Services to be performed through outreach programs for a period of three years in the nine provinces, under tender SASSA: 42/15/GA. The closing date was the 25th of February 2016.

According to the Terms of Reference published for an Expression of Interest in the aforementioned tender, the service provider would have to provide the following services:

- a) Recruit, train, manage Youth Workers;
- b) Conduct household profiles;
- c) Capture, consolidate and provide an analysed household profiles report;
- d) Provide the logistics of the community mapping and household profiling;
- e) Assist with the community mobilisation programming;
- f) Provide the logistics at the community dialogues;
- g) Provide the logistics at the Ministerial Outreach Event.

The Invitation to Bid and the Terms of Reference are annexed hereto as **ANNEXURE B**.

On or about the 23rd of June 2016, Ms Raphaahle Ramokgopa, the Acting Chief Executive Officer at the time, sent a Letter of Accreditation to Azande confirming that it had been listed on SASSA’s database for a period of 3 years for retendering of event management services as and when required. The Letter of Accreditation is annexed hereto as **ANNEXURE C**.

On or about the 4th of July 2016, SASSA awarded the Mikondzo tender to Azande Consulting CC and Vee-el Promotions (Pty) (Ltd). The tender award is annexed hereto as **ANNEXURE D**.

On or about the 11th August 2017, the Minister of Social Development, Bathabile Dlamini, published a written response to question 1853 of internal question paper no: 22, which was posed by Ms E R Wilson of the Democratic Alliance. She stated that:

“(1) Tender SASSA 42/15/GA was a request for proposals from potential service providers to be accredited for the provision of Project Mikondzo event management services. This was not a tender for the appointment of service providers, but only for the accreditation of service providers, who would be registered on the SASSA data base. When the specific service are required, quotations are obtained from the accredited service providers, in accordance with approved procurement processes. The tender was advertised in the Government Tender Bulletin on 5 February 2016 and responses were evaluated by an approved Bid Evaluation Committee during May 2016. The responses were evaluated on administrative and technical criteria only.

(a) Since this was a process to accredit service providers and not to award a contract,² there is no total value available.

(b) Given the above response, this is not applicable

(c) The accreditation is for a period of 3 years as from July 2016.

(2) There is no signed service level agreement as there is no contract entered into. However, the services required are stipulated in the Terms of Reference which were advertised.”

The aforementioned Parliamentary Question and Answer is annexed hereto as **ANNEXURE E**.

The fact that SASSA tendered not for the provision of services but for accreditation of service providers who would be registered on the SASSA data base is concerning in light of the existence of the Central Supplier Database (“CSD”).

The CSD maintains a database of organisations, institutions and individuals who can provide goods and services to government and has served as the key supplier organisation for organs of state since the 1st of April 2016, providing consolidated, accurate, up-to-date, complete and verified supplier information. Prospective suppliers self-register on the CSD and the act of self-registration represents an expression of interest from the supplier to conduct business with the South African government.

One must ask whether or not the appointment of Azande was based on the Mikondzo Project. If it was, there was no reason for SASSA to advertise for companies to populate an unnecessary database and if it wasn't, then there was no reason to tender at all.

At the very least, this conduct constitutes fruitless and wasteful expenditure. At worst, it is an attempt to circumvent prescribed procurement procedures by creating a shortlist of companies from which SASSA can draw upon. Any such tender could not be called fair, equitable, transparent, competitive or cost effective and would thus be a violation of section 217 of the Constitution, sections 38(1)(a)(iii) and 51(1)(iii) of the Public Finance Management Act 1 of 1999 and National Treasury Instruction Note 4A of 2016/2017.

The ICROP Tender

The Evaluation and Award

SASSA formally invited proposals from service providers for the provision of the Action Research Project through door to door services to be performed as part of the Integrated Community Outreach Programme (ICROP) in targeted areas for a period of 3 years in 9 provinces of the Republic of South Africa.

On or about the 10th of February 2016, a compulsory briefing session was to be held in regards to the aforementioned invitation and the closing date for submissions was set for 11:00am on the 23rd of February 2016.

According to the scope and extent of the work included in the Terms of Reference, the service provider is required to:

- a) conduct door-to-door surveys and household profiling within the identified wards;
- b) consolidate the findings and develop a comprehensive report for SASSA;
- c) coordinate small scale ICROP services as and when required to do so;
- d) develop and implement a project plan to conduct assessment, with a minimum of 70% of households within certain municipal wards;
- e) identify the project manager who must have a minimum experience of 3 to 5 years in a work of a similar nature and should be supported by three contactable lists of references;

- f) ensure that the Human Resources and/or other assessors who will be appointed reside in the respective targeted municipal ward to enable access to job opportunities for purposes of local economic development;
- g) ensure that there is a dedicated Principal Project Manager and the on-site Project Coordinator during implementation, at any Door-to-Door program. The contact details, including physical and postal addresses.
- h) recruit, train, manage and remunerate Youth Workers to administer the surveys;
- i) capture, consolidate and provide an analysed survey and household profiling report.

The Invitation to Bid and the Terms of Reference are annexed hereto as **ANNEXURE F**.

On or about the 22nd of February 2016, Azande submitted a Declaration of Interest, Preference Points Claim Form in Terms of the Preferential Procurement Regulations 2011, a Declaration of Bidder's Past Supply Chain Management Practices and Certificate of Independent Bid Determination to SASSA. In the first document, the Director of Azande, Ms Marqu Makhaye, denied any connection to SASSA and any official working for the Agency and further declared no interests in regards to the bid. In the second, she described the principal business activity of Azande as "*event management and exhibition.*" The documents are annexed hereto as a bundle marked **ANNEXURE G**.

The fact that Azande is primarily an event's management company is confirmed by its many Central Supplier Database Reports, in which Azande lists its commodities families as:

- a) Audio and visual presentation and composing equipment;
- b) Clothing;
- c) Restaurants and Catering.

The reports are annexed hereto in a bundle marked **ANNEXURE H**.

On or about the 9th of May 2016, the Chairperson of SASSA’s Bid Evaluation Committee (“BEC”) made a submission to the Chairperson of the Bid Adjudication Committee, recommending that it appoint Azande as the service provider for the ICROP tender. The submission details that 23 companies submitted bid proposals, two of which were received late. The evaluation criteria for phase 1, the functionality evaluation, are set out below:

Values 1- Poor 2-Average 3-Good 4- Very Good 5-Excellent

EVALUATION CRITERIA	WEIGHT
<ul style="list-style-type: none"> • Knowledge, Experience and Capacity of the Company in the provision of community-based action Research. The bidder must submit a list of all completed projects in the last two (2) financial years. The Name and Contact Details of the companies/organisations who used the service must be provided inclusive of the monetary value of each programme implemented. The SASSA reserves the right to contact the references. 	30

EVALUATION CRITERIA	WEIGHT
<p>1.1 Number of projects conducted in a service specified in the bid shall be allocated values as follows:</p> <p>Values: 1-Poor 2- Average 3-Good 4- Very Good 5- Excellent</p> <ul style="list-style-type: none"> • 1-2 Projects = 1 point • 3-4 Projects = 2 points • 5-6 Projects = 3 points 	<p>10</p> <hr/>
<ul style="list-style-type: none"> • 7-8 Projects = 4 points • Above 9 Projects = 5 points <p>Values: 1-Poor 2- Average 3-Good 4- Very Good 5- Excellent</p> <ul style="list-style-type: none"> • R 500 001 = 1 Point • R1 000 001 = 2 points • R2 000 001 = 3 points • R3 000 001 = 4 points • R4 000 001 = 5 points 	<p>10</p>

EVALUATION CRITERIA	WEIGHT
<p>Values: 1-Poor 2- Average 3-Good 4- Very Good 5- Excellent</p> <p>Number of Community-based <u>Research/assessment Programmes</u> during the <u>last two years</u></p> <ul style="list-style-type: none"> ▪ 1 programmes= 1 point ▪ 2 programmes= 2 points ▪ 3 Programmes = 3points ▪ 4 programmes = 4 points ▪ 5 programmes and above = 5 points 	
<ul style="list-style-type: none"> • Quality of the methodology <p>Project approach with reference to <u>Implementation Plan</u> regarding:</p> <ul style="list-style-type: none"> ✓ Programme prioritization ✓ work activity breakdown 	30
<ul style="list-style-type: none"> • Skills Transfer Plan <ul style="list-style-type: none"> ✓ Detailed plan for Youth workers 	20

Any bid that scored below 60 points for functionality was disqualified and of the 23 bids evacuated, only Azande scored over 60 points, with a total of 93.5. The next highest score was a mere 56.5. The next stage of the evaluation was the Price and B-BBEE Evaluation, in which Azande was the only company evaluated due to the aforementioned disqualification.

Azande scored 90 points for its price of R487 933 295,00 and 10 points for its B-BBEE level of 1, amounting to a total of 100 points.

This evaluation raises several questions, including:

- a) How does a bidder score the full 50 allocated points if the TOR states the maximum of 5 for each?
- b) What formula did SASSA use to convert the 5 to the maximum points allocated?
- c) How did Azande score 93.5 points if the most they could score in the first three criteria was 15?
- d) Did Azande score 50 points in the last two criteria? How so because it is recorded that they did not provide a time frame?
- e) How was the capacity to deliver on the project evaluated?
- d) What proof did Azande submit of staff competency to do the job?

The BEC recommended that the BAC approve the appointment of Azande, but noted that as the price was high SASSA should embark on the negotiation of lowering the bid projected amount without compromising the services required. The submission is annexed hereto as **ANNEXURE I.**

On or about the 12th of May 2016, the BAC held a meeting in which it recommended the CEO, Mrs Virginia Petersen at the time, approve the appointment of Azande for the ICROP tender. This recommendation was subject to price negotiation by the BEC with Azande before the

award and the confirmation of the availability of funds. The recommendation is annexed hereto as **ANNEXURE J**.

On or about the 30th of May 2016, the Chairperson of the BEC made a submission to the Acting CEO, advising her that the Committee had negotiated with Azande for a new bid price proposal of R392 725 988.00 (VAT inclusive), a reduction of R95 207 310.00 from the original price of R487 933 298.00 (VAT inclusive). The BEC thus recommended that Ms Ramokgopa, approve the appointment of Azande as service provider for the ICROP tender.

On or about the 1st of June 2016, the Acting Senior Manager: Demand Management of SASSA sent an email to Azande in which it acknowledged receipt of its response dated 19 February 2016 and stated that it would not be able to consider its proposal without confirming the cost for the 3 year period on the company's letterhead. The email is annexed hereto as **ANNEXURE K**.

On or about the 6th of June 2016, the BAC Secretariat made a submission to the BAC requesting that it note and consider the recommendations of the BEC in the submission of the 30th of May 2016, above. Both submissions are annexed hereto as **ANNEXURE L**.

On the 9th of June 2016, the BAC held a meeting in which it recommended that the Acting CEO, Ms Ramkogopa, approve the appointment of Azande as service provider for the ICROP tender, following the negotiation of a new bid price of R392 725 988.00 (VAT inclusive). The Acting CEO signed the recommendation on the 20th of June 2016. The negotiations are not

described in any detail and no documentation other than the reduced price is presented to prove that they occurred at all. The recommendation is annexed hereto as **ANNEXURE M**.

On or about the 17th of June 2016, Penelope Mdlankomo sent Zwidofheangani Mulaudzi the ICROP budget funded from retained surplus. The email and its attachment is annexed hereto as **ANNEXURE N**.

On or about the 17th of June 2016, the BAC Secretariat made a submission to the CEO, recommending that she approve the appointment of Azande as service provider for the ICROP tender. The recommendation was signed by both the Chief Financial Officer (“CFO”) and the Acting CEO on the 20th of June 2016. The CFO, Mr Tsakeriwa Chauke who stated, *inter alia*, that the bid” will *need to be linked* to the Mikondzo Project. This statement by Chauke, and the fact that the awards for both the Mikondzo Project tender and the ICROP tender were published on the same day is extremely concerning. No reference to the Mikondzo Project is made in any of the documents pertaining to the ICROP tender and any such linking cannot be considered fair, just or equitable. The submission is annexed hereto as **ANNEXURE O**.

On or about the 17th of June 2016, the Acting CEO sent a route form to the BAC secretariat à Route Form, approving the appointment of Azande as service provider for the ICROP tender. The form was signed by the Acting CEO, the CFO on the 20th of June 2016 and the Acting Senior Manager: Demand Management, Ms Penelope Mdlankomo, on the 17th of June 2016. A submission compliance checklist, signed by Ms Mdlankomo on the 17th of June 2016, was attached to the route form. Both documents are annexed hereto as **ANNEXURE P**.

On or about the 20th of June 2016, the Acting CEO sent a letter of award to Azande in which she confirmed its appointment as service provider for the ICROP tender at a cost of R392 725 988.00 (VAT inclusive) for a period of 3 years. The Managing Director of Azande, Ms Maqu Makhaye, responded via email 3 days later, accepting the award. The letter of award and the subsequent acceptance are annexed hereto as **ANNEXURE Q**.

On or about the 4th of July 2016, SASSA and Azande signed a Service Level Agreement (“SLA”) in regards to the aforementioned ICROP tender. The SLA is annexed hereto as **ANNEXURE R**.

On or about the 4th of July 2016, SASSA awarded the ICROP Tender to Azande. Curiously, the amount stated on the bid award is R487 933 298.00, instead of the renegotiated price of R392 725 988.00. The bid award is annexed hereto as **ANNEXURE S**.

On or about the 22nd of July 2016, SASSA and Azande signed a Services Contract confirming the provisions of the SLA and that the total cost of the services including disbursement and travelling costs shall not exceed R392 725 988.00 (VAT inclusive). The Service Contract is Annexed hereto as **ANNEXURE T**.

Whilst OUTA does not have Azande’s complete bid documents in its entirety, in its possession, we do have a competing bid from Idatha (Pty) Ltd. Idatha scored a mere 47 points during the course of the aforementioned functionality evaluation, in comparison to Azande’s 93.5. Furthermore, Idatha’s total cost would have amounted to R102 280 334.95 in contrast to Azande’s bid of R392 725 988.00 (VAT inclusive). We have provided the bid in its entirety so that the various bodies who receive this report may contrast it with Azande’s proposal, which

they would acquire during the course of their investigation. Idatha's bid is annexed hereto as **ANNEXURE U.**

From the above, it is clear that the evaluation and subsequent award of the contract to Azande was irregular and thus constituted a breach of section 217 of the Constitution, sections 38(1)(a)(iii) and 51(1)(iii) of the Public Finance Management Act 1 of 1999 and National Treasury Instruction Note 4A of 2016/2017.

The Funding and Payment

On or about the 11th of November 2016, Mr Mobe Paul Radebe, Manager: Budget Planning sent an email to John Skhosana, the Project Manager: Grants Administration, confirming that ICROP is funded from retained surplus and that the process for transacting on surplus is that the Supply Chain Management ("SCM") will request that Budget Planning relax budgetary controls in order to allow for overspending on the ICROP Project. This email is extremely concerning as there is no record of any request from SCM to budget planning, yet our whistle blowers claim that such overspending has indeed occurred. Furthermore, such is not provided for in the Service Agreement.

On or about the 20th of December 2016, the CFO sent an email to various individuals in which he raised certain issues regarding Azande and the ICROP tender after he received a payment batch amounting to R29,281,872.99 for November 2016. He stated:

"

1. *If the spending for one month is R29 million this might mean that the branch's plan is to spend R348 million in one year and how does this relate to the 3 year contract.*
2. *I have since seen that some of the Annexure B confirmation of ICROP services rendered by Azande are not signed off, in other circumstances there are typed names without signatures. In some cases there are signatures with no names. I do not know whether there are currently delegations to sign off the services from the regions. Does the HO have a specimen for the signatures? I do not know how the branch verify the signatures in questions as there are no names linked to this process, may you please assist me in this regard.*
3. *Are the special ICROP has a standard negotiated prices of R1,500,000 which may include value for money assessments, if so may I be favoured with such a document or are the prices the accepted tender prices per event?*
4. *Does ICROP community events has a negotiated standard prices @ R223,000 if so may I request a copy of such a document.*
5. *How do one reconcile the GRV with Quantity delivered vs invoice deliverables in terms of Special ICROPs and Community events ICROP (Major events and minor events).*
6. *9.2 of the services contract "The service Provider's invoice must be accompanied by an original monthly statement and a comprehensive progress report and a copy of the service provider's duly signed confirmation of the completed or rendered deliverables in accordance with the scope and deliverables as set out herein and the SLA". May the branch confirm in writing*

the existence and compliance of this clause and indicated how it is complied with.

- 7. How does one reconcile the specification or request for the service and the confirmed deliverable. I note that the specification and quantities indicated to a service provider differ to the service received confirmation. This is confusing for me. Are the numbers the same across, if not how are they dealt with. E.g. Enhlazeni event how do one reconcile the spec and confirmation. Confirmation not even signed. The Lunenburg ward 7 event has 4000 table cloth for public members, what are these? Are they standard gifts and how are they billed in the contract.*
- 8. I have noted that there are 3 Special Icrops that were included in the invoice which were taken out:*
 - Why were they taken out or why were they included in the first place.*
 - Are the services rendered so they can be accrued in the correct period."*

The emails are annexed hereto as **ANNEXURE V**.

From the evidence detailed below, it will soon become apparent that the CFO's concerns were not adequately addresses and that the situation only deteriorated further.

On or about the 6th of March 2017, Diane Dunkerley sent an email to John Skhosana in which she asked him to make the arrangements for a stakeholder's event held at the Cape Sun in the Western Cape for the Minister. Approximately 300 community members were expected and the total costs for the taxis was expected to be approximately R12 000. She further

requested that the arrangements be made under their existing contract so that they could pay the required costs from the budget of ICROP. The number was later amended to 150 persons. From the documents in our possession, it seems that none of the requirements of paragraph 9.2 of the Services Contract were adhered to. The documents are annexed hereto as **ANNEXURE W**.

For ease of reference, we have attached all the Confirmation of ICROP Services Rendered by the Service Provider documents as one large bundle marked as **ANNEXURE X**. From the outset, it is clear that none of the requirements of paragraph 9.2 of the Services Contract have been adhered to and that Azande has failed to provide sufficient proof that it has rendered the services it was contracted to perform.

According to the Supplier Payment History Report of the 30th of August 2017 in regards to Azande, Azande was paid a total of R7 027 766.10 for the 2013 period, possibly for the Minister of Social Developments ministerial imbizos in the Eastern Cape. This is concerning for a variety of reasons, first of which is that we cannot verify the existence of any tender documents for these imbizos and second, because Azande had been contracted with before the initiation of the Mikondzo Project, Azande should have already existed on CSD and SASSA's own database or records. An article by the Herald, detailing the ministerial imbizos is annexed hereto as **ANNEXURE Y**.

Furthermore, the report reveals that the total cost for the period September 2013 to 17 July 2016 amounted to R12 447 044.64. Yet again, no tender documents exist which justify the payments of these amounts. Finally, in regards to the Mikondzo and ICROP tenders, the total

cost of amounted to R221 671 116.97 respectively, from the period 1st July 2016 to the 4th of August 2017. We are uncertain how much of this some was paid in respect of each tender as the Report makes no distinction between them, we only know that the sum was paid. As detailed above, both these tenders are irregular and neither of these sums can be justified.

The report proves that SASSA has at least R221 671 116.97 on the Mikondzo and IRCOP tenders and when one consider the utter disregard with which money has been spent and the total lack of oversight, it is likely more has been spent since. The Supplier Payment History Report and OUTA's own evaluation of it are annexed hereto as **ANNEXURE Z**.

Conclusion

Regrettably, when one considers both the chain of events that led up to these payments being made and SASSA's past history of maladministration, it becomes clear that this state of affairs is not a result of incompetence, but of malice and forethought. The Mikondzo Tender was entirely unnecessary and ICROP tender was designed to be of such a scale that it could be easily and lucratively exploited. Those responsible for this situation are guilty of the crimes of fraud and theft and have violated the provisions of the Constitution of the Republic of South Africa, the Companies Act 77 Of 2008, the Preferential Procurement Policy Framework Act 5 of 2000 and the Public Finance Management Act 1 of 1999.

We thus urge the various bodies which have received this report to take any and all steps to see that the contract is cancelled, that the money is reimbursed and that the individuals responsible are held accountable for their wrongdoing.