



SABC DETAILED ANALYSIS

20250624_State Capture / IRBA report reveals systemic quality control breaches : Michael Marchant.en

Broadcast: SABC-Sendung | Analyzed: 2026-05-25 10:29

Version 3.0-detail | Universal 3.0-detail | Konverter 3.4 (2026-05-20) | Standard: Broadcasting Act s. 6

OVERALL SCORE

5.3/10

Significant imbalance

0 = balanced, 10 = strongly biased/manipulative

POLITICAL SPECTRUM

Classification based on Chapel Hill Expert Survey (CHES) 2024

The Chapel Hill Expert Survey (CHES 2024) is an academic survey of 609 political scientists in 31 countries. Each party is rated on a scale from 0 (far left) to 10 (far right).

Party	EFF	MK	ANC	IFP	DA	ActionSA	PA	FF+
CHES	1.50	3.50	4.50	6.00	6.50	6.50	7.00	8.00
Spectrum	Left	Left	Center	Right	Right	Right	Right	Right

The overall tendency is presented on a 0–10 scale (0 = strongly left-favoring, 5 = balanced, 10 = strongly right-favoring). The calculation is based on the difference in average favoritism of left vs. right parties (grouping per CHES 2024).

TENDENCY (L – R)

5.5 / 10

Balanced

0 1 2 3 4 5 6 7 8 9 10

← Left

Right →

Source: Chapel Hill Expert Survey 2024 — chesdata.eu | [Jolly et al., Electoral Studies, 2022](#) | Thresholds: [Pew Research Center](#)

This section provides political context and does not contribute to the overall score.



POLITICAL LANDSCAPE

South Africa is governed by a Government of National Unity (GNU) formed after the 29 May 2024 general elections, in which the ANC lost its 30-year parliamentary majority for the first time. The GNU is a broad coalition led by the ANC (159 seats, 39.8%) together with the DA (87 seats, 21.8%), IFP (17 seats, 4.3%), PA (9 seats, 2.3%), FF+ (6 seats, 1.5%), and five smaller parties. The main opposition outside the GNU consists of MK (58 seats, 14.6%), EFF (39 seats, 9.5%), ActionSA (6 seats), and ACDP (3 seats).

Party	CHES L-R (est.)	Seats	Gov/Opposition	Core Position
EFF	1.5	39	Opposition	Far-left; land expropriation, nationalisation
PAC	2.0	1	GNU	Left-wing Pan-Africanist
MK	3.0	58	Opposition	Left-populist; Zuma personality cult
ANC	4.0	159	GNU (lead)	Centre-left; broad church
Al Jama-ah	4.0	2	GNU	Left economics, socially conservative
UDM	4.5	3	GNU	Centre-left, rural base
Rise Mzansi	4.5	2	GNU	Centre-left progressive
GOOD	4.5	1	GNU	Centre-left progressive
DA	6.0	87	GNU	Centre-right; free market, liberal
ActionSA	6.5	6	Opposition	Centre-right; anti-immigration
IFP	6.5	17	GNU	Right-wing; Zulu nationalist
PA	7.0	9	GNU	Right-wing populist
ACDP	7.5	3	Opposition	Right-wing Christian conservative
FF+	8.0	6	GNU	Right-wing; Afrikaner interest

The ANC–DA coalition creates constant editorial tension, as both parties have historically opposed each other and now govern together. The state capture legacy — documented by the Zondo Commission — remains the dominant accountability narrative, with ongoing debates about whether prosecutions and regulatory actions are sufficient. The role of professional service providers (auditors, lawyers, consultants) in enabling state capture is a politically charged sub-issue, as accountability gaps implicate both the Zuma-era ANC and the regulatory bodies that failed to act. Corporate failures such as Steinhoff and Tongaat Hulett extend the accountability debate beyond the state into the private sector.

The SABC is South Africa's public broadcaster, mandated under the Broadcasting Act 4 of 1999 and its own Charter to provide programming that is fair, accurate, impartial, and in the public interest. The SABC has a documented history of political capture during the Hludi Motsoeneng era (approximately 2012–2016), during which editorial independence was systematically compromised in favour of ANC interests. Post-capture reforms have improved formal independence, but questions about residual institutional bias remain relevant to any bias analysis.



CHAPTER 1 — PARTY-POLITICAL BIAS

This broadcast focuses on a regulatory and accountability topic (auditing firms and state capture) rather than on party-political competition. No party spokesperson appears. The analysis therefore assesses whether party positions are accurately represented where they are implicitly invoked.

Party	Score (-5..+5)	Broadcast Representation vs. Programme Position
ANC	0	Not directly named; state capture is implicitly associated with the Zuma-era ANC government. The broadcast does not attribute political responsibility. Programme position: ANC supports accountability within the GNU framework. Representation: neutral by omission.
DA	0	Not mentioned. Programme position: DA has consistently called for stronger accountability for state capture actors. Omission is neutral — no distortion.
MK (uMkhonto)	0	Not mentioned. Jacob Zuma's name is not invoked despite his central role in state capture. Omission is notable but not a distortion of MK's programme position.
EFF	0	Not mentioned. EFF has called for nationalisation and stronger accountability. Not relevant to this segment's framing.
IFP	0	Not mentioned. Not relevant to this topic.
PA	0	Not mentioned. Not relevant to this topic.
FF+	0	Not mentioned. Not relevant to this topic.
ActionSA	0	Not mentioned. Not relevant to this topic.

Score Legend:

+5 = Programme positions correctly and fully represented

0 = Party/topic not present in broadcast

-5 = Programme positions actively distorted or misrepresented

Party Bias Summary

- Most Accurate Representation: N/A — no party is directly represented
- Strongest Distortion: N/A — no active distortion detected
- Average Deviation from 0: 0.0
- Conclusion: This broadcast does not engage in direct party-political framing. However, the consistent reference to "state capture" without naming the political actors responsible (the Zuma-era ANC government, specific ministers, or the Gupta family) constitutes a significant omission that depoliticises a fundamentally political accountability story. The absence of any reference to Jacob Zuma, the Gupta family, or ANC political responsibility is analytically significant and is addressed in Steps 2–5.



CHAPTER 2 — BROADCAST INFORMATION AND THEMATIC FRAMEWORK

Broadcast Data

- Title: Untitled segment — SABC News (morning programme, inferred from "Morning, Leanne")
- Date: Not specified in filename; internal reference to IRBA 2023–2024 Annual Enforcement Report
- Estimated Length: Approximately 12–13 minutes (transcript runs [00:01]–[12:47])
- Presenter/Reporter: Leanne (surname not stated in transcript)
- Interviewees:

Actors	Function	Party/Affiliation	Political Spectrum
Michael Marchetti (referred to as "Michael Mashon" at introduction, "Michael Marshett" at close — likely Michael Marchetti or similar; transcript inconsistent)	Head of Investigations, Open Secrets	Open Secrets (civil society NGO)	Centre-left; anti-corruption, accountability-focused

Note: The transcript gives three different name renderings: "Michael Mashon" [00:50], "Michael" throughout, and "Michael Marshett" [12:38–12:39]. This is likely a transcription error. The organisation Open Secrets is correctly identified. For this analysis, the guest is referred to as "the Open Secrets representative" where the name is uncertain.

Main Topic

The broadcast examines the role of auditing firms in South Africa's state capture era, the accountability measures taken by the Independent Regulatory Board for Auditors (IRBA), and whether fines and deregistrations constitute adequate consequences.

World-Knowledge Context

State capture in South Africa — the systematic looting of state-owned enterprises and government institutions, primarily during the Zuma presidency (2009–2018) — is one of the most extensively documented cases of institutional corruption in democratic history. The Zondo Commission of Inquiry (2018–2022) produced a multi-volume report implicating hundreds of individuals and dozens of firms. Auditing firms occupy a structurally critical role: as external auditors of state-owned enterprises (SOEs), they were legally obligated to identify and report material irregularities. Their failure to do so — whether through negligence, complicity, or active participation — enabled the looting to continue. The "Big Four" audit firms (PwC, Deloitte, EY, KPMG) all faced scrutiny. KPMG South Africa was the most severely damaged reputationally, losing major clients after its role in the Gupta family's affairs was exposed. The IRBA is the statutory body responsible for regulating registered auditors in South Africa. The broadcast's reference to 20 finalised cases and R13 million in total fines is drawn from the IRBA's 2023–2024 Annual Enforcement Report.



CHAPTER 3 — 15 CRITERIA: DETAILED ANALYSIS

Hard Facts — 9 techniques that are countable and scientifically verifiable

1. EXPERT SELECTION

7/10

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Expert 1: Open Secrets Representative (Head of Investigations)

Timestamp: 00:47–12:47

Statement: "I think that auditors like a lot of professional service providers uh were deeply involved in state capture"

Classification: Civil society accountability organisation; advocacy-oriented; not a neutral academic or regulatory expert.

Missing counter-voice: A representative of the audit profession (SAICA, IRBA, or one of the Big Four firms) would have provided the institutional perspective.

Source Depth Check:

(a) FUNDING: Open Secrets is a South African non-profit organisation focused on economic crime and accountability. It is funded by a combination of international foundations (including the Open Society Foundations and others in the accountability/transparency space) and domestic donors. Its funding model is advocacy-oriented, meaning its institutional mandate is to expose and critique corporate and state malfeasance — not to provide neutral analysis.

Conflict of interest: Open Secrets has an institutional interest in emphasising the severity of audit firm misconduct and the inadequacy of accountability measures. This is consistent with its fundraising narrative and public mandate. This does not make its analysis incorrect, but it means it is structurally partial.

(b) MANDATE: Open Secrets' mandate is explicitly to investigate and expose economic crime. This mandate is incompatible with neutral, balanced assessment of audit firm accountability. The organisation is an advocacy actor, not a neutral expert body.

Dimension	Score	Reasoning
D1 Conflict of Interest	-1	Institutional mandate to critique audit firms; funded by accountability-focused foundations
D2 Personal Risk	+1	Civil society work on state capture carries reputational and legal risk in South Africa
D3 Subject Competence	+1	Investigations background; familiarity with Zondo Commission findings; but not a registered auditor or regulatory expert
D4 Opinion Consistency	+2	Open Secrets has consistently held this position; no evidence of opportunistic position-shifting
D5 Emotionalisation vs. Data	+1	Mostly data-referenced (R13 million, 20 cases, R50 billion); some rhetorical framing ("slap on the wrist" adopted from presenter)



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D6 Source Level	0	Secondary source — synthesising Zondo Commission findings and IRBA reports rather than producing primary research
TOTAL	+4	SOURCE TRAFFIC LIGHT: YELLOW

(c) PROFESSIONAL EXPERTISE: The presenter introduces the guest as "Michael Mashon, who's the head of investigations at Open Secrets" [00:50] without explaining what Open Secrets is, who funds it, or what its advocacy mandate is. The guest is implicitly positioned as a neutral expert rather than as an advocacy actor. This is Technique No. 2 (Source Selection) — a structurally partial source is presented as if it were a neutral analytical authority.

Missing Expert Groups:

- Registered auditor or audit quality specialist (technical counterpoint)
- IRBA official (regulatory perspective)
- Legal academic (criminal accountability analysis)

Summary (Matrix Result):

- Open Secrets Representative: YELLOW (+4/12) — advocacy actor with relevant knowledge but structural conflict of interest; presented as neutral expert without disclosure of mandate or funding.



2. SOURCE SELECTION

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Claims without primary source = penalty points (rumour check)

Source 1: IRBA 2023–2024 Annual Enforcement Report

Timestamp

00:01–00:21 — Statement: "non-compliance with quality control standards, auditing firms lacking effective monitoring systems... are just some of the recurring themes in improper conduct by auditors found by the independent regulatory board for auditors in its 2023–2024 annual enforcement report"

(a) Funding and governance: The IRBA is a statutory body established under the Auditing Profession Act 26 of 2005. It is funded by registration fees from registered auditors and is accountable to the Financial Sector Conduct Authority and Parliament. It is not government-funded in the direct sense but operates under statutory mandate.

(b) Structural conflict of interest: The IRBA has an institutional interest in demonstrating both the severity of the problem (justifying its existence and expanded powers) and the adequacy of its response (justifying its enforcement record). This creates a dual tension in its reporting.

(c) Missing counter-source: An independent academic audit quality study or international comparative report would have contextualised the IRBA's findings.

Source 2: Zondo Commission findings (referenced throughout)

Timestamp

01:56–02:13 — Statement: "investigative journalists, civil society, and of course the Zondo Commission shone a light on many of those"

(a) Funding: The Zondo Commission was a state-funded Commission of Inquiry, established by Presidential Proclamation. Its findings are legally authoritative but represent a state-produced narrative.

(b) Structural conflict of interest: The Commission's findings are the most authoritative public record of state capture. However, they represent a particular framing of events — one that has been contested by some implicated parties through legal challenges.

(c) Missing counter-source: Legal challenges to Zondo Commission findings by implicated firms or individuals are not referenced.

Rumour Check (Penalty Points):

Rumour 1:

Timestamp: 09:31–10:05

Claim: "there were very serious allegations against Deote's [Deloitte's] conduct at ESCOM and of course the senior leadership at Deote that was involved in that all subsequently left the firm um indicating that there were various serious malfeasance"

Word marker: "indicating" — the departure of senior leadership is presented as evidence of malfeasance without establishing causation.

Primary source available: No — the settlement between Deloitte and Eskom is referenced, but the inference that departures "indicate" malfeasance is unsupported. +1 penalty point.

Rumour 2:

Timestamp: 09:42–09:51

Claim: "Deote and Escom have subsequently settled that case and they have publicly said, well, we've made a settlement and and we agree actually we're not going to ventilate this any further"



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Word marker: "publicly said" — the settlement terms are characterised without citation of the actual settlement agreement or public statement.

Primary source available: Not cited in broadcast. +1 penalty point.

Adjusted Score: 6/10 (base 4 + 2 penalty points)

Summary: The broadcast relies on two primary sources — the IRBA's own enforcement report and the Zondo Commission findings — both of which are authoritative but institutionally partial. The single guest source (Open Secrets) is an advocacy actor presented without disclosure. Two rumour-adjacent claims are made without primary source citation.



3. AIRTIME DISTRIBUTION

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Estimated speaking time:

- Open Secrets Representative: approximately 9 minutes 30 seconds (approx. 75%)
- Presenter (Leanne): approximately 3 minutes (approx. 24%)
- Other voices: 0 minutes (0%)

Summary: The airtime distribution reflects a single-guest format, which is not inherently problematic for a short news segment. However, given that named firms (PwC, Deloitte) are directly implicated in the broadcast without any opportunity to respond, the 100% allocation to a single advocacy perspective is editorially significant. The score of 4/10 reflects the structural imbalance rather than a deliberate manipulation of airtime within the interview itself.



4. SELECTIVE OMISSION

8/10

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Omission 1: Political attribution of state capture

Context

The broadcast discusses state capture extensively but never names the political actors responsible — Jacob Zuma, the Gupta family, specific ANC ministers, or the political decisions that enabled SOE looting.

Relevant at: Throughout, particularly 01:19–02:17

Effect

Depoliticises a fundamentally political accountability story. The audit firms are positioned as the primary accountability gap, while the political principals who directed the looting are invisible. This framing protects the ANC's political legacy by redirecting accountability discourse toward professional service providers.

Omission 2: Criminal accountability track (NPA)

Context

The broadcast discusses only regulatory (civil) accountability — IRBA fines and deregistrations. The possibility of criminal prosecution of auditors is never raised.

Relevant at: 03:43–06:27 (discussion of fines and their adequacy)

Effect

Creates the impression that regulatory action is the only available accountability mechanism, understating the full range of legal consequences that could apply.

Omission 3: Right of reply for named firms

Context

PwC is named at 02:08–02:13 and 07:46–08:27. Deloitte is named at 09:31–10:05. Neither firm is given an opportunity to respond.

Relevant at: 02:08, 07:46, 09:31

Effect

The broadcast makes specific factual claims about named firms without affording them the right of reply, which is a fundamental principle of fair journalism under the BCCSA Code.

Summary: The three omissions identified are structurally significant. The absence of political attribution, the exclusion of the criminal accountability track, and the denial of right of reply to named firms collectively undermine the broadcast's claim to balanced public affairs journalism.

Missing Voices

- IRBA spokesperson: Would have provided the regulatory body's own account of its enforcement record, resource constraints, and reform agenda — rather than having its work assessed by a third party.
- PwC South Africa representative: Named directly in the broadcast in connection with South African Airways; entitled to respond to specific allegations.
- Deloitte South Africa representative: Named directly in connection with Eskom; entitled to respond to specific allegations.
- National Prosecuting Authority spokesperson: Would have addressed the criminal accountability track — whether auditors face prosecution, not just regulatory sanction.



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- Legal academic specialising in corporate law: Would have provided independent analysis of the retrospectivity problem and the legal options available.
- Affected SOE employee or community representative: Would have grounded the financial figures in human impact.
- SAICA (South African Institute of Chartered Accountants) representative: Would have provided the professional body's perspective on self-regulation vs. statutory oversight.
- Independent audit quality expert: Would have assessed whether the IRBA's enforcement actions are proportionate by international standards.



5. NUMERICAL MANIPULATION

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Complete figures include: absolute value, proportion (%) and trend

Dreiklang Check (Three-Dimension Test):

Finding 1: R13 million in total fines

Timestamp 04:31–04:36

Number: "The total number of the fines implemented for those 20 cases were were only 13 million rand"

Dimensions:

- (a) Absolute value: R13 million — stated ✓
- (b) Proportion: Not stated — what is R13 million relative to the revenues of the implicated firms, or relative to the estimated cost of state capture? X
- (c) Trend: Not stated — are fines increasing or decreasing over time? X

Missing context: R13 million across 20 cases averages R650,000 per case. PwC South Africa's annual revenue is in the billions of rand. The proportional insignificance of the fines is implied ("slap on the wrist") but not quantified.

Effect: The absolute figure of R13 million sounds small, but without proportional context, the audience cannot independently assess its significance. The broadcast relies on rhetorical characterisation ("slap on the wrist") rather than analytical quantification.

Finding 2: R50 billion (Transnet)

Timestamp 09:01–09:02

Number: "We're talking about 50 billion rand when it comes to transnet largely that that was that was lost"

Dimensions:

- (a) Absolute value: R50 billion — stated ✓
- (b) Proportion: Not stated — proportion of Transnet's total budget, GDP, or public infrastructure spend X
- (c) Trend: Not stated X

Missing context: The R50 billion figure is presented without source citation. The Zondo Commission's findings on Transnet losses are more nuanced than a single aggregate figure.

Effect: The figure is used rhetorically to establish scale rather than analytically. Without source citation or proportional context, it functions as an emotional anchor rather than a verified statistic.

Summary: Numerical manipulation is present but not severe. The primary issue is the consistent use of absolute figures without proportional context, which amplifies the rhetorical impact of the numbers without enabling independent analytical assessment.



6. GUILT BY ASSOCIATION									5/10
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Association 1: Deloitte and "malfeasance"									
Timestamp		10:05–10:10							
Quote		<i>"the senior leadership at Deote that was involved in that all subsequently left the firm um indicating that there were various serious malfeance"</i>							
Technique: The departure of senior Deloitte personnel is presented as evidence of malfeasance through the word "indicating." This is an inferential leap — people leave firms for many reasons, and the inference of guilt from departure is not established by evidence.									
Effect		Deloitte is associated with "serious malfeasance" through an unsupported inference, without the firm having an opportunity to respond.							

Association 2: Audit firms and "criminality"									
Timestamp		01:42–01:52							
Quote		<i>"absolutely kind of fundamental um role in the criminality"</i>							
Technique: The phrase "fundamental role in the criminality" is applied to auditors as a category, blurring the distinction between firms that made audit errors, firms that were negligent, and firms that were actively complicit in criminal conduct.									
Effect		The categorical association of "audit firms" with "criminality" without differentiation creates a guilt-by-category effect that is analytically imprecise and potentially defamatory.							

Association 3: Self-regulation argument associated with failure									
Timestamp		05:18–05:32							
Quote		<i>"what the firms will often argue is like well you know we can be a self-regulating industry and we can reform from the inside. What our experience I think in South Africa shows and and also globally is that you have to have a regulatory board with with teeth"</i>							
Technique: The self-regulation argument is attributed to "the firms" and immediately associated with the failure of the regulatory framework. The argument is not given substantive engagement before being dismissed.									
Effect		Any firm that argues for self-regulation is pre-associated with the failures of the past, making the position rhetorically untenable without analytical engagement.							

Guilt by Association Matrix — Audit Firms:

- Work with verifiable primary sources: YES (Zondo Commission, IRBA reports) — but the inference from those sources is sometimes overstated
- Core claims falsifiable: YES — regulatory findings are documented
- What has the guest lost through this position: Moderate reputational risk (civil society accountability work)
- What does the guest gain: Institutional relevance, donor visibility, public profile
- Net: Risk approximately equal to gain — moderate credibility enhancement



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- Tone: Mostly analytical, occasionally rhetorical ("slap on the wrist")
- Uncertainty acknowledged: YES — guest explicitly says "I'll be cautious in terms about putting a single number on it" [07:27–07:31]

Result Category: B — Borderline case (partly evidenced, partly inferential; the guest's analysis is grounded in documented findings but makes inferential leaps, particularly regarding Deloitte)

Summary: The broadcast contains three instances of guilt-by-association reasoning, the most significant being the inference of Deloitte malfeasance from personnel departures. The categorical association of "audit firms" with "criminality" without differentiation is analytically imprecise. The guest's overall approach is rated Category B — partly evidenced, partly inferential.



7. TIMING

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Finding 1: Opening framing establishes guilt before analysis

Position: 00:01–00:21 (opening)

Content: "non-compliance with quality control standards, auditing firms lacking effective monitoring systems... recurring themes in improper conduct by auditors"

Timing effect: The broadcast opens with a catalogue of audit firm failures before any analytical context is provided. This establishes a guilt frame before the guest appears, priming the audience to receive the subsequent interview as confirmation of established wrongdoing rather than as analysis of a complex issue.

Finding 2: Closing without right of reply

Position: 12:30–12:47 (close)

Content: "Michael, I'm going to have to get you back cuz it seems like that is that is a very deep issue we have to deal with. But thank you for talking to us."

Timing effect: The broadcast closes with an implicit endorsement of the guest's framing ("a very deep issue we have to deal with") and a promise to continue the conversation — with the same guest. This reinforces the single-perspective structure and signals editorial alignment with the advocacy position.

Summary: The timing structure — opening with a guilt frame and closing with editorial endorsement — reinforces the broadcast's single-perspective architecture. The effect is to present advocacy as analysis from beginning to end.



8. SELECTIVE OUTRAGE

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Outrage = bias. Selective outrage amplifies the finding. Score = outrage level (0–5) + selectivity (0–5)

Methodological Principle (v2.2): Before each assessment, the triggering event must be documented. A reaction can only be assessed as selective if comparable triggers from other positions produced no analogous reaction.

Finding 1: Presenter adopts "slap on the wrist" characterisation

Timestamp 03:56–04:02

Triggering event: Guest explains that fines were in the hundreds of thousands of rand due to the prior regulatory framework.

Reaction: "It's almost more like a slap on the wrist. It's kind of an insult if you look at the fines."

Comparison

No comparable emotional characterisation is applied to the political actors who directed state capture, the SOE boards that failed in their oversight duties, or the government officials who appointed compromised auditors.

Asymmetry: The outrage is directed exclusively at audit firms and the regulatory framework, not at the political principals of state capture. This is analytically selective — the regulatory failure is real, but the political failure that enabled it is not subjected to equivalent emotional framing.

Outrage level: 2/5 (mild to moderate — "slap on the wrist" and "insult" are rhetorical but not extreme)

Selectivity: 2/5 (clear asymmetry — political actors are not subjected to equivalent framing)

Finding 2: Presenter's closing characterisation

Timestamp 11:16–11:34

Triggering event: Guest describes the broader ecosystem of audit failures.

Reaction: "it really looks like you know in the broader ecosystem of how this all works between regulators, audit committees, investors, one has to ask whether the entire model of auditors and the audit independence is actually broken cuz it certainly seems that way from from what we're talking about right now"

Comparison

No equivalent systemic critique is applied to the political system that enabled state capture, the parliamentary oversight that failed, or the law enforcement agencies that did not act.

Asymmetry: The systemic critique is directed at the audit profession while the political system is not subjected to equivalent scrutiny.

Outrage level: 2/5

Selectivity: 2/5

Summary: Selective outrage is present at a moderate level. The presenter's emotional framing is directed at audit firms and the regulatory framework, while the political actors who directed state capture are not subjected to equivalent scrutiny. The asymmetry is analytically significant but not extreme.



9. SELECTIVE OMISSION — OVERALL PICTURE									8/10
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Finding 1: Absence of right of reply for named firms

Timestamp 02:08–02:13 (PwC named); 09:31–10:05 (Deloitte named)

Missing perspective/fact: PwC and Deloitte are named in connection with specific allegations. Neither firm is given an opportunity to respond.

Relevance: The BCCSA Code Clause 18 requires that opposing views be presented on controversial issues of public importance. Specific allegations against named firms constitute a controversial issue of public importance.

Effect The broadcast presents one-sided allegations against named firms as if they were established facts, without the firms' perspective.

Finding 2: Absence of criminal accountability discussion

Timestamp 03:43–06:27 (discussion of fines and adequacy)

Missing perspective/fact: The NPA's role in criminal prosecution of auditors is entirely absent. The Tongaat Hulett case is mentioned [12:20–12:26] as involving criminal charges, but this is not developed.

Relevance: Criminal accountability is a distinct and more severe accountability track than regulatory action. Its absence from the discussion creates an incomplete picture of the accountability landscape.

Effect The audience is left with the impression that regulatory fines and deregistration are the only available accountability mechanisms.

Finding 3: Absence of political attribution

Timestamp Throughout

Missing perspective/fact: The political actors who directed state capture — Jacob Zuma, specific ANC ministers, the Gupta family — are never named. The political decisions that created the enabling environment for audit failure are not discussed.

Relevance: Audit firms operated within a political environment that actively encouraged or tolerated their failures. Without this context, the accountability narrative is structurally incomplete.

Effect The broadcast implicitly positions audit firms as the primary accountability gap, while the political principals of state capture are rendered invisible.

Summary: The completeness deficit is the most significant structural problem in this broadcast. Three major categories of relevant information — right of reply for named firms, criminal accountability, and political attribution — are systematically absent. This transforms a complex multi-stakeholder accountability story into a single-perspective advocacy segment.

Share of covered perspectives

Inverted: original value measures coverage (higher = better). Shown as deviation (higher = larger gaps).

[A] The IRBA's own perspective on its enforcement record, limitations, and reform agenda



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[B] Representatives of the implicated audit firms (PwC, Deloitte, EY, KPMG): their response to allegations and accountability measures taken internally

[C] Victims of state capture: communities, workers, and taxpayers who bore the cost of SOE collapse

[D] Legal experts on the retrospectivity problem and whether criminal prosecution (not just regulatory action) is possible

[E] The National Prosecuting Authority (NPA) on criminal charges against auditors

[F] Comparative international perspective: how other jurisdictions (UK, US, EU) have handled audit firm accountability post-scandal

[G] The political dimension: which government officials enabled the environment in which audit failures occurred

[H] Shareholders and institutional investors who relied on audit opinions

[I] Alternative regulatory models: arguments for and against self-regulation vs. statutory regulation

[J] The consulting vs. auditing distinction: whether the regulatory gap for consulting arms is being addressed legislatively

Assessment: Was Each Perspective Addressed?

[A] ADDRESSED

Timestamp: 01:19–03:15 — Quote: "the independent regulatory board for auditors has been a lot more proactive than other industry bodies arguably than law enforcement regarding state capture cases" — Assessment: IRBA's perspective is represented through the guest's commentary, but the IRBA itself is not given a voice; the assessment is filtered through Open Secrets.

[B] OMITTED

Timestamp: N/A — No representative from PwC, Deloitte, EY, or KPMG was invited or quoted. Assessment: This is the most significant structural omission; firms named in the broadcast (PwC, Deloitte) have no opportunity to respond.

[C] OMITTED

Timestamp: N/A — The human cost of state capture is referenced in aggregate financial terms (R50 billion, bailouts) but no victim, community representative, or affected worker is heard. Assessment: The broadcast remains elite and institutional in its framing.

[D] PARTIALLY ADDRESSED

Timestamp: 05:04–05:53 — Quote: "they changed those laws but they are not retrospective and so you cannot implement the current fines for conduct that occurred before those rules were changed" — Assessment: The retrospectivity problem is raised but not explored with legal expertise.

[E] OMITTED

Timestamp: N/A — The NPA's role in criminal prosecution of auditors is not mentioned. Assessment: The broadcast focuses exclusively on regulatory (civil) accountability, ignoring the criminal accountability track.

[F] OMITTED

Timestamp: N/A — No international comparison is offered. Assessment: Comparative context would have strengthened the analytical framework.

[G] OMITTED

Timestamp: N/A — Political actors who created the enabling environment (ministers, SOE boards, the Zuma administration) are not named or discussed. Assessment: This depoliticises a fundamentally political accountability story.

[H] OMITTED



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Timestamp: N/A — Shareholders and institutional investors are not mentioned. Assessment: Their role as a check on audit quality is absent.

[I] PARTIALLY ADDRESSED

Timestamp: 05:18–05:32 — Quote: "what the firms will often argue is like well you know we can be a self-regulating industry and we can reform from the inside" — Assessment: The self-regulation argument is mentioned but immediately dismissed without substantive engagement.

[J] PARTIALLY ADDRESSED

Timestamp: 10:25–10:33 — Quote: "The role of the consulting arms of what we usually understand to be the audit firms is often far less regulated as the consultancy industry is in the whole" — Assessment: The regulatory gap is identified but not explored in terms of legislative remedies.

Completeness Score: 3/10

Reasoning: The broadcast presents a single perspective (Open Secrets, a civil society accountability organisation) on a complex multi-stakeholder issue. Six of ten relevant perspectives are entirely absent, including the most directly affected parties (the audit firms themselves) and the criminal accountability track (NPA). The broadcast functions more as an advocacy platform than as a balanced public affairs programme. The completeness deficit is the most significant structural problem in this segment.



Soft Facts — 6 qualitative techniques

10. FRAMING

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Finding 1: Audit firms as primary accountability gap

Timestamp

00:01–00:21

Quote

"non-compliance with quality control standards, auditing firms lacking effective monitoring systems... recurring themes in improper conduct by auditors"

Manipulation

The broadcast opens by framing audit firms as the central accountability problem of state capture. This is a partial framing — audit firms were one of many accountability failures, alongside political actors, SOE boards, law enforcement, and parliamentary oversight.

Why problematic

By positioning audit firms as the primary frame, the broadcast directs public accountability discourse away from political actors and toward professional service providers. This has the effect of protecting the political legacy of the Zuma-era ANC while focusing criticism on the private sector.

Finding 2: Regulatory framework as the solution

Timestamp

05:04–05:53

Quote

"you have to have a regulatory board with teeth... the independent regulatory board now has the power for individual cases to fine a single firm for a single case up to 25 million"

Manipulation

The broadcast frames stronger regulation as the primary solution to audit failure. This is a technocratic framing that excludes political accountability, criminal prosecution, and structural reform of the audit market.

Why problematic

The technocratic solution frame implies that the problem is essentially solved (or solvable) through regulatory reform, understating the ongoing political and criminal accountability gaps.

Finding 3: "Is the entire model broken?" — systemic crisis framing

Timestamp

11:16–11:34

Quote

"one has to ask whether the entire model of auditors and the audit independence is actually broken cuz it certainly seems that way"

Manipulation

The presenter escalates from specific accountability failures to a systemic crisis frame ("the entire model is broken") without analytical justification. This is a rhetorical escalation that goes beyond what the evidence presented in the broadcast supports.

Why problematic

The systemic crisis frame is not supported by the evidence presented (20 cases finalised, some auditors deregistered, new regulatory powers in place). It functions as an emotional amplifier rather than an analytical conclusion.



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Summary: The broadcast's framing consistently positions audit firms as the primary accountability problem, regulatory reform as the primary solution, and the current situation as a systemic crisis. This framing is partial, technocratic, and rhetorically escalated beyond the evidence presented.



11. WORD CHOICE AND TERMINOLOGY

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Finding 1: "Slap on the wrist" / "insult"

Timestamp

03:56–04:02

Quote

"It's almost more like a slap on the wrist. It's kind of an insult if you look at the fines."

Manipulation

The presenter introduces emotionally loaded language ("slap on the wrist," "insult") that characterises the regulatory outcome before the guest has provided full context.

Why problematic

Neutral alternative would be: "The fines appear disproportionate to the scale of the alleged misconduct — can you contextualise that?" The loaded language pre-empts analytical assessment.

Finding 2: "Wreaking damage"

Timestamp

07:55–07:59

Quote

"when Dудui and Yakunana were kind of wreaking damage on that airline"

Manipulation

The guest uses vivid, emotionally charged language ("wreaking damage") to describe the conduct of SAA executives. This is advocacy language, not analytical language.

Why problematic

The presenter does not challenge or contextualise this characterisation. Neutral alternative: "during the period when SAA's management was under scrutiny."

Finding 3: "Deeply embedded in very dubious contracts"

Timestamp

10:49–10:52

Quote

"being deeply embedded in very dubious contracts"

Manipulation

"Dubious" is a value-laden term that implies wrongdoing without establishing it. The contracts in question may have been legally contested but not necessarily proven to be improper.

Why problematic

Neutral alternative: "contracts that have been subject to legal challenge" or "contracts that the Zondo Commission examined." The use of "dubious" pre-judges the legal and factual status of the contracts.

Summary: The word choice in this broadcast consistently favours emotionally loaded, advocacy-oriented language over neutral analytical terminology. The presenter adopts the guest's rhetorical framing rather than maintaining editorial distance.



12. MODERATION BEHAVIOUR

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Methodological Principle (v2.2): Before each assessment, the triggering event must be documented. An intervention can only be assessed as asymmetric if comparable triggers from other guests produced no analogous intervention.

Finding 1: Presenter adopts guest's framing without challenge

Timestamp 03:56–04:07

Triggering event: Guest explains that fines were limited by the prior regulatory framework.

Presenter reaction: "It's almost more like a slap on the wrist. It's kind of an insult if you look at the fines. I mean, what are what what are we talking about fines?"

Comparison

There is no second guest whose comparable statement could be tested for asymmetric treatment. However, the presenter's adoption of the guest's framing — rather than maintaining editorial distance — represents a departure from neutral moderation.

Asymmetry: Not directly testable against a second guest, but the presenter's rhetorical alignment with the advocacy position is editorially significant.

Finding 2: Presenter introduces Eskom without prompting

Timestamp 08:31–08:46

Triggering event: Guest concludes discussion of SAA.

Presenter reaction: "I mean I'd like to I'd like to even bring ESCOM into that because you know that's that's another one. I mean you speak of SAA but I mean if we look at the context of ESCOM's ongoing collapse how much should we actually put the blame on auditors shoulders for what we are seeing right now?"

Comparison

No comparable probing question is directed at the adequacy of political accountability or criminal prosecution.

Asymmetry: The presenter actively expands the scope of criticism against audit firms (introducing Eskom) while not applying equivalent probing to other accountability actors. The phrase "how much should we actually put the blame on auditors' shoulders" is a leading question that presupposes auditor blame.

Finding 3: Closing endorsement

Timestamp 12:30–12:36

Triggering event: Guest describes the depth of the audit accountability problem.

Presenter reaction: "Michael, I'm going to have to get you back cuz it seems like that is that is a very deep issue we have to deal with."

Comparison

No comparable editorial endorsement is offered for any alternative perspective.

Asymmetry: The presenter's closing statement ("a very deep issue we have to deal with") constitutes an editorial endorsement of the guest's advocacy position, which is inconsistent with neutral moderation.



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Summary: The presenter's moderation behaviour is characterised by rhetorical alignment with the guest's advocacy position, leading questions that presuppose audit firm blame, and a closing editorial endorsement. These behaviours are inconsistent with neutral moderation under the BCCSA Code.



13. QUESTION ASYMMETRY

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Asymmetry 1:

To Open Secrets Representative, 01:09–01:16: "Let's perhaps get your analysis on the accountability and investigations that have happened since the state capture report." — Soft/open — invites the guest to set the analytical frame without constraint.

To Open Secrets Representative, 08:31–08:46: "how much should we actually put the blame on auditors' shoulders for what we are seeing right now?" — Leading — presupposes auditor blame; the question is not "what role did auditors play?" but "how much blame should they bear?"

Comparison: No hard or challenging questions are directed at the guest. No question challenges Open Secrets' own methodology, funding, or potential conflicts of interest. No question asks the guest to acknowledge the limitations of the IRBA's jurisdiction or the complexity of attributing causation in state capture cases.

Asymmetry 2:

To Open Secrets Representative, 07:02–07:24: "if we had to put a number to it, how much role in terms of of a monetary value did auditing firms actually play in state capture?" — Soft — invites the guest to quantify audit firm responsibility without challenging the methodological difficulty of doing so.

Comparison: No question asks the guest to quantify the political actors' responsibility, the SOE boards' responsibility, or the law enforcement agencies' failure to act.

Summary: All questions in this broadcast are directed at a single guest and are consistently soft, open, or leading in the direction of audit firm criticism. No challenging questions are asked of the guest, and no alternative perspective is introduced through questioning. This is a structurally asymmetric interview format.

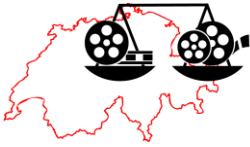


14. FALSE BALANCE									2/10
1	2	3	4	5	6	7	8	9	10

Finding 1: Partial acknowledgment of IRBA's positive record

Timestamp	02:27–03:15
Quote	"I think it's important to recognize here that the independent regulatory board for auditors has been a lot more proactive than other industry bodies arguably than law enforcement regarding state capture cases... it's important to to congratulate I think the the independent regulatory board for doing those cases"
Analysis	The guest offers a brief acknowledgment of the IRBA's positive record before pivoting to criticism. This creates a superficial appearance of balance ("on the one hand... on the other hand") while the overall thrust of the broadcast is critical. This is not a case of false balance in the classic sense (presenting two equally weighted positions when one is clearly dominant) but rather a rhetorical balance device that provides cover for a predominantly critical narrative.

Summary: False balance is not a primary technique in this broadcast. The broadcast does not pretend to present two equally weighted positions — it is openly single-perspective. The partial acknowledgment of the IRBA's positive record is a rhetorical device rather than a genuine attempt at balance. Score of 2/10 reflects the minor presence of this technique.



15. AGENDA-SETTING

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Finding 1: Audit firms as the primary accountability gap is treated as self-evident

Agenda element set: The broadcast treats it as given that audit firms are the central accountability problem of state capture, and that the primary question is whether regulatory sanctions are adequate.

Timestamp

00:01–00:21 — Evidence: "recurring themes in improper conduct by auditors found by the independent regulatory board"

Alternative agenda: The primary accountability gap in state capture is the failure of criminal prosecution — the NPA has not successfully prosecuted the major political and business actors implicated in the Zondo Commission findings. Audit firm accountability, while important, is a secondary accountability track.

Finding 2: Regulatory reform as the solution is treated as self-evident

Agenda element set: The broadcast treats stronger regulatory powers (higher fines, mandatory rotation) as the appropriate response to audit failure.

Timestamp

05:04–05:53 — Evidence: "the independent regulatory board now has the power for individual cases to fine a single firm for a single case up to 25 million"

Alternative agenda: Structural reform of the audit market (breaking up the Big Four oligopoly, mandatory joint audits, public interest oversight) and criminal prosecution are not placed on the agenda.

Finding 3: The Zuma-era ANC's political responsibility is off the agenda

Agenda element set: The broadcast treats state capture as a regulatory and professional failure, not as a political failure.

Timestamp

Throughout — Evidence: Jacob Zuma, the Gupta family, and ANC political actors are never named.

Alternative agenda: The political accountability of the actors who directed state capture — and the current government's record in prosecuting them — is the most significant accountability gap in post-Zondo South Africa.

Summary: The broadcast's agenda-setting function is its most politically significant characteristic. By placing audit firm accountability at the centre of the state capture accountability narrative and keeping political accountability off the agenda, the broadcast implicitly protects the political legacy of the Zuma-era ANC while directing public scrutiny toward the private sector.



CHAPTER 4 — OVERALL EVALUATION

Results

- HARD FACTS SCORE (Average Criteria 1–9): 5.3 / 10
- SOFT FACTS SCORE (Average Criteria 10–15): 5.3 / 10

Dominant Techniques

The 3 strongest techniques in this broadcast:

- 1. Omission / Selective Omission (Score 8):** The broadcast systematically excludes three categories of information that would fundamentally alter the accountability narrative: the right of reply for named firms, the criminal accountability track, and political attribution of state capture. These omissions are not incidental — they collectively protect the political legacy of the Zuma-era ANC while directing accountability discourse toward the private sector.
- 2. Completeness Deficit (Score 8):** The broadcast presents a single advocacy perspective (Open Secrets) on a complex multi-stakeholder issue without any counterpoint, alternative framing, or challenge to the guest's analytical assumptions. Six of ten relevant perspectives identified in Step 2 are entirely absent, making this segment structurally closer to an advocacy platform than to balanced public affairs journalism.
- 3. Framing / Agenda-Setting (Scores 7 each):** The broadcast's most politically significant characteristic is its agenda-setting function — treating audit firm accountability as the primary state capture narrative while keeping political accountability entirely off the agenda. This framing is reinforced by the opening guilt frame, the technocratic solution narrative, and the closing systemic crisis rhetoric.

Core Messages of the Broadcast

****MESSAGE 1 (SUBSTANTIVE):** ** "Audit firms were deeply complicit in state capture and have faced inadequate consequences — the regulatory system failed and continues to fail."

Technique: Expert selection (single advocacy voice), framing (guilt frame from opening), word choice ("slap on the wrist," "insult") — Evidence: 00:01, 03:56, 11:16

****MESSAGE 2 (PERSONAL):** ** "The audit profession as a whole cannot be trusted to self-regulate and requires stronger external oversight."

Technique: Agenda-setting (self-regulation dismissed without engagement), guilt by association (categorical association of audit firms with criminality) — Evidence: 05:18, 01:42

****MESSAGE 3 (SOCIETAL):** ** "The accountability gap for state capture lies primarily with professional service providers, not with political actors."

Technique: Omission (political attribution absent throughout), agenda-setting (political accountability off the agenda) — Evidence: Throughout; absence of Zuma, Gupta family, ANC ministerial references

Manipulation Level Classification

Reasoning: The broadcast scores 5.3/10 overall, placing it in the "clear one-sidedness" category. The primary driver of this score is the structural decision to present a single advocacy perspective (Open Secrets) without any counterpoint, combined with the systematic omission of political attribution, right of reply for named firms, and the criminal accountability track. Under Broadcasting Act s. 6 and BCCSA Code Clause 18, the broadcast's failure to present opposing views on a controversial issue of public importance — specifically, the adequacy of accountability measures and the role of political actors in state capture — constitutes a clear departure from the impartiality standard. The score does not reach the "systematic imbalance" threshold because the guest's analysis is largely grounded in documented findings (Zondo Commission, IRBA reports) and the broadcast does not make demonstrably false factual claims. However, the structural omissions and single-perspective architecture are editorially significant.

CONCLUSION

This SABC broadcast presents a substantively important accountability story — the role of auditing firms in South Africa's state capture era — through a structurally imbalanced editorial framework. The decision to feature a single advocacy actor (Open Secrets) without any counterpoint from the implicated firms, the regulatory body, the NPA, or



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independent legal or audit experts results in a segment that functions as an advocacy platform rather than as balanced public affairs journalism. The broadcast's most politically significant characteristic is its systematic exclusion of political attribution: despite discussing state capture extensively, the broadcast never names Jacob Zuma, the Gupta family, or the ANC political actors whose decisions created the enabling environment for audit failure. This omission has the effect of directing public accountability discourse toward the private sector while protecting the political legacy of the Zuma-era ANC. Under Broadcasting Act 4 of 1999, Section 6, and BCCSA Code Clauses 16 and 18, the broadcast falls short of the standards of fairness, accuracy, impartiality, and balance required of SABC public affairs programming. The denial of right of reply to named firms (PwC, Deloitte) is the most acute specific violation; the systematic omission of political attribution is the most politically significant structural failure.



OVERALL EVALUATION OF THE 15 CRITERIA

Individual Scores — All 15 Criteria

No.	Criterion	Score	Rating
1	EXPERT SELECTION	7/10	<i>Pronounced imbalance</i>
2	SOURCE SELECTION	6/10	<i>Significant imbalance</i>
3	AIRTIME DISTRIBUTION	4/10	<i>Slight imbalance</i>
4	SELECTIVE OMISSION	8/10	<i>Pronounced imbalance</i>
5	NUMERICAL MANIPULATION	3/10	<i>Slight imbalance</i>
6	GUILT BY ASSOCIATION	5/10	<i>Significant imbalance</i>
7	TIMING	3/10	<i>Slight imbalance</i>
8	SELECTIVE OUTRAGE	4/10	<i>Slight imbalance</i>
9	SELECTIVE OMISSION — OVERALL PICTURE	8/10	<i>Pronounced imbalance</i>
10	FRAMING	7/10	<i>Pronounced imbalance</i>
11	WORD CHOICE AND TERMINOLOGY	5/10	<i>Significant imbalance</i>
12	MODERATION BEHAVIOUR	6/10	<i>Significant imbalance</i>
13	QUESTION ASYMMETRY	5/10	<i>Significant imbalance</i>
14	FALSE BALANCE	2/10	<i>Unremarkable</i>
15	AGENDA-SETTING	7/10	<i>Pronounced imbalance</i>

HARD FACTS SCORE (1-8)

5.3/10

Significant imbalance

SOFT FACTS SCORE (9-14)

5.3/10

Significant imbalance

OVERALL SCORE

5.3/10

Significant imbalance

Average of Hardfacts and Softfacts



KEY — Score Definitions

Individual Scores per Criterion (0–10)

0	No finding	No relevant anomaly detected.
1–2	Weak finding	Minor anomaly without substantial impact on balance.
3–4	Slight to moderate finding	Recognizable tendency; low to moderate impact relevance.
5	Moderate finding with impact	Relevant imbalance affecting the audience's opinion-forming potential.
6	Significant finding (threshold)	Scores of 6 and above are classified as 'significant findings.'
7	Significant finding	Clear, well-documented imbalance with distinct impact relevance.
8–9	Severe finding	Pronounced imbalance; multiple documented individual findings in this criterion.
10	Maximum severity	Systematic, pervasive imbalance in this criterion.

Aggregated Deviation Index — Interpretation Ranges

0.0 – 2.5	Unremarkable	No significant patterns detected; broadcast meets the impartiality standard.
2.6 – 4.0	Slight imbalance	Isolated anomalies; statistically visible but within tolerance range.
4.1 – 6.0	Significant imbalance	Multiple significant findings; relevant impairment of perspective diversity.
6.1 – 8.0	Serious deviation from the impartiality standard. High degree of deviation	Pronounced, cross-broadcast patterns; high impact relevance.
8.1 – 10	Fundamental systemic one-sidedness. Very high bias degree	Maximum severity across nearly all criteria; systematically one-sided reporting.

Party-Political Bias (-5 to +5)

-5 to -3	Strongly disadvantaged	Party is significantly underrepresented in framing, airtime, or presentation.
-2 to -1	Slightly disadvantaged	Recognizable but minor disadvantage.
0	Neutral	No detectable favoritism or disadvantage.
+1 to +2	Slightly favored	Recognizable but minor favoritism.
+3 to +5	Strongly favored	Party is significantly overrepresented in framing, airtime, or presentation.



CHAPTER 5 — LEGAL CLASSIFICATION (Broadcasting Act s. 6)

Assessment under Broadcasting Act s. 6

Broadcasting Act 4 of 1999, Section 6 (SABC Charter) requires significant news and public affairs programming that meets the highest standards of journalism, including fairness, accuracy, and impartiality. BCCSA Code Clause 16 requires news to be reported truthfully, accurately and fairly, in the correct context and in a balanced manner. Clause 18 requires opposing views to be presented on controversial issues of public importance.

Violation 1:

Standard: BCCSA Code Clause 18 — opposing views on controversial issues of public importance

Offence: PwC is named at 02:08–02:13 in connection with South African Airways audit failures. Deloitte is named at 09:31–10:05 in connection with Eskom and allegations of malfeasance. Neither firm is given an opportunity to respond to these specific allegations.

Evidence: Timestamp 02:08 — Quote: "I for example remember very clearly the day where Zondo grilled one of the senior auditors from PwC about the role PwC had played at South African Airways"; Timestamp 09:31 — Quote: "there was a very high-profile conflict between Deote and Escom... there were very serious allegations against Deote's conduct at ESCOM"

Assessment: The broadcast makes specific factual allegations against named firms without affording them the right of reply. This is a direct violation of Clause 18's requirement to present opposing views on controversial issues of public importance. The right of reply is a foundational principle of fair journalism and is not discretionary where specific allegations are made against identifiable entities.

Violation 2:

Standard: Broadcasting Act s. 6 — impartiality; BCCSA Code Clause 16 — balanced manner

Offence: The broadcast presents a single advocacy perspective (Open Secrets) on a complex multi-stakeholder issue without any counterpoint. The guest is introduced without disclosure of Open Secrets' advocacy mandate, funding sources, or institutional conflicts of interest.

Evidence: Timestamp 00:47–00:56 — Quote: "we are joined by Michael Mashon, who's the head of investigations at Open Secrets. Michael, thanks for being with us." No description of Open Secrets' mandate, funding, or advocacy orientation is provided.

Assessment: Presenting an advocacy actor as a neutral expert, without disclosure of the actor's institutional mandate and funding, violates the impartiality requirement of Broadcasting Act s. 6 and the balanced manner requirement of BCCSA Code Clause 16. The audience is denied the information necessary to assess the source's credibility and potential bias.

Violation 3:

Standard: BCCSA Code Clause 16 — correct context

Offence: The broadcast discusses state capture accountability without providing the political context that is essential to understanding the accountability landscape — specifically, the role of the Zuma-era ANC government, the Gupta family, and specific political actors in creating the enabling environment for audit failure.

Evidence: Throughout the broadcast — Jacob Zuma, the Gupta family, and ANC political actors are never named despite being the primary principals of state capture as documented by the Zondo Commission.

Assessment: Reporting state capture accountability without political attribution fails to place the story in its correct context as required by BCCSA Code Clause 16. The omission of political context is not a minor editorial choice — it fundamentally alters the accountability narrative by directing public scrutiny toward professional service providers while protecting political actors.

Overall Assessment under Broadcasting Act s. 6



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This broadcast falls short of the standards required by Broadcasting Act 4 of 1999, Section 6 and the BCCSA Code in three identifiable respects: the denial of right of reply to named firms, the presentation of an advocacy actor as a neutral expert without disclosure, and the systematic omission of political context essential to understanding the state capture accountability landscape. The violations are structural rather than incidental — they reflect editorial decisions that consistently favour a single accountability narrative (audit firm failure) over a more complete and balanced account. While the broadcast addresses a matter of genuine public importance and the guest's analysis is largely grounded in documented findings, the editorial framework within which that analysis is presented does not meet the impartiality and balance standards required of SABC public affairs programming. A complaint to the BCCSA based on Clauses 16 and 18, supported by the specific evidence documented above, would have reasonable prospects of success.



CHAPTER 6 — Source Depth Check

Open Secrets

1. FUNDING: Open Secrets is a South African non-profit organisation. Its funding sources include international foundations in the accountability and transparency space (including Open Society Foundations and others). It does not publish a full donor list publicly, which itself limits transparency. It is not government-funded, church-funded, or commercially funded.

2. MANDATE: Open Secrets' stated mandate is to investigate and expose economic crime, corruption, and the role of private actors in human rights violations. This mandate is explicitly advocacy-oriented — the organisation exists to critique and expose, not to provide neutral analysis.

3. CONFLICT OF INTEREST: Open Secrets has an institutional interest in emphasising the severity of audit firm misconduct and the inadequacy of accountability measures. This is consistent with its fundraising narrative (demonstrating the ongoing relevance of its work) and its public mandate (exposing economic crime). This does not make its analysis incorrect, but it means it is structurally partial and should be disclosed as such.

4. CREDIBILITY MATRIX (Source Traffic Light, 6D -2/+2):

Dimension	Score	Reasoning
D1 Conflict of Interest	-1	Institutional mandate to critique audit firms; advocacy funding model
D2 Personal Risk	+1	Civil society accountability work carries reputational and legal risk
D3 Subject Competence	+1	Investigations background; Zondo Commission familiarity; not a registered auditor
D4 Opinion Consistency	+2	Consistent position; no opportunistic shifting
D5 Emotionalisation vs. Data	+1	Mostly data-referenced; some rhetorical framing
D6 Source Level	0	Secondary — synthesising primary documents
TOTAL	+4	SOURCE TRAFFIC LIGHT: YELLOW

5. COUNTER-VOICE: An IRBA official, a registered auditor, a legal academic specialising in corporate accountability, or a representative of one of the implicated firms would have provided a substantive counter-perspective. None is cited or invited.

IMPORTANT NOTE: The broadcast's implicit characterisation of Open Secrets as a neutral expert body ("head of investigations at Open Secrets") is a social attribution, not a factual qualification. The organisation's credibility must be assessed on the basis of its funding, mandate, conflicts of interest, and analytical methodology — not on the basis of its social recognition or the presenter's implicit endorsement.

IRBA (Independent Regulatory Board for Auditors)

1. FUNDING: Statutory body funded by registration fees from registered auditors; accountable to Parliament and the Financial Sector Conduct Authority.

2. MANDATE: Statutory mandate to regulate the auditing profession in South Africa. Mandate is compatible with neutral enforcement reporting but creates institutional incentives to demonstrate both the severity of the problem and the adequacy of its response.



3. CONFLICT OF INTEREST: Dual institutional interest: demonstrating the severity of audit misconduct (justifying expanded powers and resources) and demonstrating the adequacy of its enforcement record (justifying its continued existence and mandate). These interests partially conflict.

4. CREDIBILITY MATRIX:

Dimension	Score	Reasoning
D1 Conflict of Interest	-1	Dual institutional interest as described above
D2 Personal Risk	+1	Statutory body; enforcement actions carry legal challenge risk
D3 Subject Competence	+2	Primary regulatory authority for the auditing profession
D4 Opinion Consistency	+2	Consistent regulatory position
D5 Emotionalisation vs. Data	+2	Enforcement report is data-based
D6 Source Level	+2	Primary source — own enforcement data
TOTAL	+8	SOURCE TRAFFIC LIGHT: GREEN

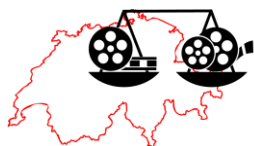
5. COUNTER-VOICE: The IRBA's own perspective is not directly represented in the broadcast — its findings are cited but the IRBA is not given a voice. An IRBA spokesperson would have been the most appropriate primary source for this segment.

Legal and Methodological Notes

No factual determination	The results presented do not constitute factual determinations about individual persons, editorial teams, or broadcasts. They are the product of a standardized operationalization, not a finding of individual responsibility.
No legal judgment	The aggregated deviation index does not replace a legal assessment under Broadcasting Act s. 6. The determination of whether a specific broadcast violates legal requirements is exclusively the responsibility of the competent authorities (in particular BCCSA).
No proof of causation	Statistical correlations are not to be interpreted as proof of causal relationships or editorial intent. Deviation values may be influenced by topic selection, news environment, political controversy, or format logic.
No judgment of intent	The analysis measures observable structural characteristics of broadcasts. A score of 7 means a significant imbalance was detected — not that the editorial team intended it. The methodology makes no claims about motives or strategic objectives.
Heuristic comparison tool	The index serves comparative pattern recognition across thousands of broadcasts, not precise metric measurement of individual segments. Threshold values serve heuristic orientation, not sharp legal qualification.



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APPENDIX 1: NATIONAL BROADCASTING LAW

South Africa — Legal Framework for Broadcasting Impartiality

Primary Legislation

Broadcasting Act 4 of 1999 (as amended)

The Broadcasting Act establishes the South African Broadcasting Corporation (SABC) as a public broadcaster and defines its Charter obligations.

Section 6 — Charter of the Corporation:

The SABC Charter mandates that the public broadcaster must:

- Provide programming that reflects South African attitudes, opinions, ideas, values and artistic creativity
- Offer a plurality of views and a variety of news, information and analysis
- Provide significant news and public affairs programming that meets the highest standards of journalism, including fairness, accuracy, and impartiality

Section 10 — Editorial Independence:

The SABC's news and current affairs programming must be independent from government or political party influence. The Board must ensure editorial policies that safeguard journalistic integrity.

ICASA Act 13 of 2000

The Independent Communications Authority of South Africa (ICASA) is the regulatory body responsible for broadcasting licensing and compliance.

Electronic Communications Act 36 of 2005

Provides the overarching regulatory framework for electronic communications, including broadcasting standards.

BCCSA Broadcasting Code of Conduct

The Broadcasting Complaints Commission of South Africa (BCCSA) enforces the Free-to-Air Broadcasting Code of Conduct, which includes:

Clause 16 — News:

- News must be reported truthfully, accurately and fairly
- News must be presented in the correct context and in a balanced manner
- Only verified facts may be presented as facts; opinions must be clearly identified as such

Clause 17 — Comment:

- Comment must be clearly distinguished from fact
- Comment must be an honest expression of opinion and must be presented fairly

Clause 18 — Controversial Issues of Public Importance:

- When a programme deals with a controversial issue of public importance, opposing views must be presented, either within the same programme or in a follow-up programme within a reasonable time
- This requirement applies to all broadcasting services

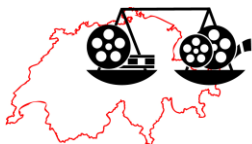
Clause 20 — Elections:

- During election periods, broadcasters must ensure equitable treatment of all political parties
- ICASA issues specific election broadcasting regulations

Regulatory / Complaints Bodies

Body	Role	Binding?
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ICASA (Independent Communications Authority of South Africa)	Licensing, spectrum, compliance enforcement	Yes — can fine, revoke licences
BCCSA (Broadcasting Complaints Commission of South Africa)	Content complaints (bias, fairness, accuracy)	Yes — can reprimand, fine, require corrections
SABC Board	Internal editorial oversight	Internal
Parliament Portfolio Committee on Communications	Political oversight of SABC	Indirect

Notable Enforcement

- May 2024: ICASA fined SABC R500,000 for refusing to broadcast the Democratic Alliance's election advertisement showing a burning South African flag, ruling that SABC violated the right to free political communication.
- 2016: Western Cape High Court ordered removal of COO Hlaudi Motsoeneng for systematic censorship and political interference at SABC.
- 2017: Labour Court ruled that dismissal of the "SABC 8" journalists (who protested censorship of protest footage) was unlawful.

Equivalent to Other Countries

Country	Law	South African Equivalent
CH	Art. 4 RTVG	Broadcasting Act s. 6 (SABC Charter)
SE	Radio- och TV-lagen 5 kap.	BCCSA Code Cl. 16-18
DE	MStV §26	ICASA Act + BCCSA Code
NO	NRK-vedtektene §6	Broadcasting Act s. 10 (Editorial Independence)



APPENDIX 2: SCIENTIFIC REFERENCES

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SVFAB Working Papers

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Unbalanced Reporting is the response to the halving initiative in Switzerland: Manipulation techniques are explained in detail, starting with the selection of staff and sources. Then 15 principles are explained: omission, framing, temporal framing, guilt by association, emotionalisation, context removal and many more, illustrated with numerous examples. Additionally, it becomes apparent where we ourselves apply these techniques – fostering not only awareness but also empathy.

Optionally the book comes with **playing cards**.

Also available as an **audiobook**.



The interview is not a conversation. It is a stage – and someone else has written the script.

Those who don't know this deliver material. Good quotes that get cut wrong. Correct statements that end up in the wrong context. Honest answers framed as confessions.

This book is not a media criticism book. It is a toolbox – for everyone who faces a microphone and wants to know what to do about it. 7 chapters. 7 tools: What an interview really is. The 7 most common traps. The three principles of sovereignty – anchoring, reframing, setting boundaries. Preparation in one hour. Body and voice. What to do when things go wrong. And what matters after the interview.

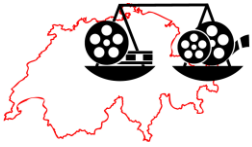
For politicians, activists, entrepreneurs, whistleblowers – for everyone who is in the public eye and wants to understand how the game works. So they stop playing along – and start shaping it.

In A5 format. Direct. For preparation, reference, follow-up and when difficulties arise



You think you see the world. In Wirklichkeit siehst du den Rahmen, den jemand um sie gelegt hat. Framing ist die älteste und eleganteste Manipulationstechnik der world. Sie verändert nicht die Fakten – sie verändert, was wir aus den Fakten machen. Wie wir fühlen. Was wir glauben. Wie wir entscheiden. Und sie funktioniert – weil wir alle mitmachen. Täglich. Unbewusst. Auch du. Dieses Buch ist kein trockenes Lehrbuch. Es ist ein Übungsbuch – spielerisch, direkt, voller Beispiele aus dem echten Leben. Du lernst nicht nur, wie andere dich framen. Du lernst, wie du selbst framest – und wie du es bewusst und fair einsetzen kannst.

Because whoever understands framing sees the world more clearly. Hears news differently. Conducts conversations more confidently. And no longer so easily accepts a frame chosen by someone else.



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With many exercises and concrete examples from politics, media and everyday life – and the occasional smile.

Framing with style. Because the frame changes everything.



The SRG collects 1.56 billion francs per year – compulsorily, from every household. Those who feel unfairly treated can file a complaint. There is even an authority for this: the UBI, the Independent Complaints Authority for Radio and Television.

But: It is not independent. It has no sanctioning power. And it decides in 99.6% of all cases: nothing.

This analysis exposes the system – factual, precise, without polemics. Procedures, personnel, powers, costs, statistics, legal recourse. And the constitutional review showing: the UBI system meets none of the three fundamental criteria – it is not proportionate, not separated by powers, not market-based.

The authority supposed to protect citizens primarily protects the system it should be overseeing.

Essential reading for anyone considering a complaint – and for anyone who wants to understand why genuine media oversight in Switzerland is still pending.