



PROJECT REPORT

SERVICES SETA

BID NUMBER PROC T630

APPOINTMENT OF A PANEL OF CONSULTANT(S) TO FACILITATE THE OPERATIONALISATION OF THE CONSTRUCTED SKILLS CENTRES UNDER THE SERVICES SETA

*(DISCLAIMER – This report documents only an investigation into the bid submitted by
Resolutions Studio)*

AUGUST 2026

INTRODUCTION AND BACKGROUND

1. Since 2018, the Organisation Undoing Tax Abuse (OUTA) has been investigating allegations of mismanagement, maladministration and corruption in the Higher Education sector. OUTA collects information, facts and evidence. OUTA, as a civil society organisation, can at best expose irregularities and share its findings with law enforcement agencies and relevant stakeholders.
2. Over the past eight years, OUTA's investigations have exposed deeply entrenched networks of public officials and service providers operating across various higher education entities. These individuals collaborated to manipulate procurement evaluations, ensuring the irregular appointment of preferred suppliers. This systematic collusion resulted in the misappropriation of millions of rands spent on highly inflated contracts or redundant goods and services. Having already exposed several corrupt officials and networks, OUTA's current report details how yet another tender was irregularly awarded to an entity which extracted millions from the state coffers.
3. The information and facts presented in this report are accurate to the best of our knowledge as of the date of publication and may be subject to change thereafter.

TENDER NUMBER: PROC T630

4. In July 2022, Services SETA advertised a tender with tender number Proc T630, for the appointment of a panel of consultant(s) to facilitate the operationalisation of the constructed skills centres under SSETA. The closing date for submission of bids was 17 August 2022 at 11am.

PAIA REQUEST

5. Based on historical information regarding one of the bidders and OUTA's own suspicion, OUTA submitted a PAIA request on 20 April 2026 to SSETA in

terms of the Promotion of Access to Information Act 2 of 2000 (PAIA) for access to all the tender documents related to Bid number Proc T630.

6. In June 2026, SSETA gave OUTA access to the majority of the requested documents and information. This enabled OUTA to do an investigation into the tender process, the award of the tender and payments made.
7. SSETA received 10 bids as illustrated below.



NOTIFICATION OF BID RESPONSES

BACKGROUND

The Services Sector Education and Training Authority (Services SETA), a statutory body established in terms of the Skills Development Act of 1998, seeks to appoint service providers for the provision of the services listed below, the contract shall be within the duration of the SETA's license period which ends 31 March 2030. The SSETA is striving to build a system where skills production and development respond to the socio-economic needs of our country and its labour market. Such high-quality skills will in turn enhance investment and improve service delivery; read more on www.serviceseta.org.za

DESCRIPTION	REFERENCE No.	RESPONSES FROM
APPOINTMENT OF A PANEL OF CONSULTANT(S) TO FACILITATE THE OPERATIONALISATION OF THE CONSTRUCTED SKILLS CENTRES UNDER THE SERVICES SETA	PROC T630	1. Nemorango Consulting Engineers cc 2. Akwani Group Property Solutions (Pty) Ltd 3. Steel and Engineering Industries Federation of Southern Africa NPC (SEIFSA) 4. Resolutions Studio (Pty) Ltd 5. Socikwa Management (Pty) Ltd 6. Makhedama and Associates Consulting Engineers (Pty) Ltd 7. Asibambane Skills Development (Pty) Ltd 8. Procurement Dynamics (Pty) Ltd 9. Ziko Business Solutions (Pty) Ltd 10. Tsikwa Trading and Projects cc

Please note: The above information is published on Services SETA website in compliance with the National Treasury instruction note on enhancing compliance, monitoring and improving transparency and account ability in SCM, Clause 3.7.1 and in the line with Treasury Regulation 16A.6.3 (d). For clarification or detail please send email to Conny Mathebula at Connym@serviceseta.org.za

8. The advertisement of the tender and the receipt of bids by 10 bidders appeared to be in accordance with the procurement policy of SSETA.
9. After an evaluation and adjudication process, SSETA appointed 4 service providers, namely:
 - 9.1. Resolutions Studio (Pty) Ltd;
 - 9.2. Socikwa Management (Pty) Ltd;

- 9.3. Ziko Business Solutions (Pty) Ltd; and
- 9.4. Tsikwa Trading and Projects CC.

RESOLUTIONS STUDIO BID DOCUMENTS

EXPERIENCE

- 10. According to the bid document and the mandatory requirements, bidders must have a minimum of five (5) years demonstrable experience in the field of project management.

MANDATORY REQUIREMENTS

- The bidder must be professionally registered with the The South African Council for the Project and Construction Management Professions (SACPCMP).
 - The bidders must be in possession of at least a National Diploma in Project Management (higher qualification will be added advantage).
 - Bidders must have a minimum of five (5) years demonstrable experience in the field of project management.
- 11. In Resolutions Studio's cover letter dated 2 August 2022, the directors stated that the company's team has delivered skills development and discretionary grant projects on behalf of 4 other SETAs for the past 6 years.



2 August 2022

SERVICES SETA
15 SHERBORNE ROAD,
PARKTOWN,
JOHANNESBURG
2193

Dear Sir / Madam

(BID NUMBER: PROC T630)
APPOINTMENT OF A PANEL OF CONSULTANT(S) TO FACILITATE THE OPERATIONALISATION OF THE
CONSTRUCTED SKILLS CENTRES UNDER THE SERVICES SETA

Thank you for providing us with the opportunity to submit a proposal to the Services SETA in respect of the above. Our proposal has been prepared in line with the requirements as contained in the Request for Proposals (RfP).

We believe you will find our value proposition compelling and our experience unparalleled in the market. We have a very clear understanding of your scope of work and understand that you will appoint an experienced and knowledgeable provider. In this regard, our team has delivered skills development and Discretionary Grant projects, on behalf of 4 other SETAs in the past 6 years.

12. On the SBD 6.1 bidding form, Ms Dawood inserted that the company has been in business for a total of **3 years**. This contradicted the information supplied in the cover letter.

8.8 Total number of years the company/firm has been in business: **3 years**

13. According to the Central Supplier Database (CSD), Resolutions Studio was registered with National Treasury as a supplier on 7 April 2021, just over a year before the company submitted its bid to SSETA. This also contradicts the statement in the cover letter that the company had 6 years of experience.



CENTRAL SUPPLIER
DATABASE
FOR GOVERNMENT

Report Date:

02 Aug 2022 18:53:29.272 PM

Report Ran By:

rudawood@restudio.co.za

CSD REGISTRATION REPORT

SUPPLIER IDENTIFICATION			
Supplier number	MAAA1064100	South African company/CC registration number	2016/442786/07
Is supplier active?	Yes	Have Bank Account	Yes
Supplier type	CIPC Company	Total annual turnover	R10 million or less; or
Supplier sub-type	Private Company (Pty)(Ltd)	Financial year start date	28 Feb 2016 00:00:00:000
Legal name	RESOLUTIONS STUDIO	Registration date	17 Oct 2016 00:00:00:000
Trading name	RESOLUTIONS STUDIO (PTY) LTD	Created by	rudawood@restudio.co.za
Identification type	South African Company/Close Corporation Registration Number	Created date	07 Apr 2021 10:51:28:000
Government breakdown	Private Companies (Pty) (Ltd)	Edit by	rudawood@restudio.co.za
Business status	In Business	Edit date	06 Apr 2022 00:01:40:440
Country of origin	South Africa	Restricted Supplier	No

14. CIPC data showed that Resolutions Studio (Pty) Ltd with registration number 2016/442786/07, was registered on 17 October 2016. The founding directors were Ruqayya Dawood and Bibi Fathima Dawood who resigned as a director on 2 December 2025.

COMPANY SUMMARY			
Name	RESOLUTIONS STUDIO	Status	IN BUSINESS
Registration Number	2016/442786/07	Registration Date	2016/10/17

DIRECTORS AND OTHER SUMMARY (2)			
ACTIVE			
Name	ID/Reg. Number	Type	Status
DAWOOD, RUQAYYA	[REDACTED]	DIRECTOR	ACTIVE
INACTIVE			
Name	ID/Reg. Number	Type	Status
DAWOOD, BIBI FATHIMA	[REDACTED]	DIRECTOR	RESIGNED

15. A search was done to establish if Resolutions Studio was awarded any other contracts as stated in the cover letter.
16. According to National Treasury's eTenders platform the only tender awarded to this company was this bid, Bid Proc T630 by SSETA.

Awarded tenders					
Category	Tender Description	eSubmission	Advertised	Awarded	
Construction	APPOINTMENT OF A PANEL OF CONSULTANT(S) TO FACILITATE THE OPERATIONALISATION OF THE CONSTRUCTED SKILLS CENTRES UNDER THE SERVICES SETA	X	20/07/2022	N/A	

Showing 1 to 1 of 1 entries

Previous 1 Next

17. After a diligent search, no other official public record could be found that confirmed that Resolutions Studio submitted or was awarded any other government tenders beyond the SSETA contract.
18. It is highly improbable that the Resolutions Studio team could have delivered the services as alluded to in the cover letter dated 2 August 2022 and addressed to SSETA, when no footprint of such services could be found on eTenders or open sources.

RESOLUTIONS STUDIO'S TEAM AND QUALIFICATIONS

19. In the same cover letter, it was declared that the Resolutions Studio's project team was highly skilled and experienced to ensure the successful implementation of the SSETA project. It was also stated that Resolutions

Studio has the necessary resources to deploy and manage the required compliment of staff concurrently to ensure that SSETA's time schedule relevant to this project, is adhered to.

Skill, experience and composition of the project team and leadership: Our project team has the right blend of competencies, skill and experience to ensure the successful implementation of the Project. The structure and staffing of our team reflect our understanding of your requirements and several important attributes that experience tells us are critical for success

A highly skilled and experienced team: Our core team members have implemented several large assignments for various SETAs and our team has extensive experience in this domain. Our team's experience includes SMME development, learning and development strategy consulting, material development/moderation, facilitation, Human Resource Development, Accreditation, implementation of learning plans and training strategies and project management.

We have the necessary resources to deploy and manage the required compliment of staff concurrently to ensure that Services SETA's time schedule, relevant to this project, is adhered to. Because of the project-driven nature of our firm, we can call on a wide range of specialists to ensure the successful implementation of the project.

20. The impression was created that Resolutions Studio has the capacity to execute the project with sufficient financial, administrative and logistical resources, and that Resolutions Studio can manage multiple teams or staff members working at the exact same time ("concurrently") across different tasks or geographic locations.
21. As part of Resolutions Studio's bid submission, the CVs and qualifications of the team that would be employed for the project, were also submitted. The members of the team were:
 - 21.1. Ruqayya Dawood;
 - 21.2. Mark Phillip Roux;
 - 21.3. Nsununguli Mbongolwane;
 - 21.4. George Chirwa;
 - 21.5. Arnold Nqgabutho Khumalo;
 - 21.6. Dennis Gregory Kung;
 - 21.7. Elizabeth Nokuthula Mashinini; and
 - 21.8. Thiru Mudaly.
22. OUTA took a closer look at all the persons in the Resolutions Studio team.

Ruqayya Dawood

23. Ms Dawood is currently the sole director of Resolutions Studio (Pty) Ltd. Her former co-director Bibi Fathima Dawood resigned as a director on 2 December 2025.

DIRECTOR SUMMARY (1)			
RUQAYYA DAWOOD, [REDACTED]			
Directorship	Registration Number	Director Type	Director Status
FALAHMETRIX SOLUTIONS	2013/096796/07	DIRECTOR	RESIGNED
RESOLUTIONS STUDIO	2016/442786/07	DIRECTOR	ACTIVE
RPOWERED SOLUTIONS	2016/350270/07	DIRECTOR	ACTIVE
SYNERGETIC CONSULTING	2015/162072/07	DIRECTOR	ACTIVE
THE 3RD LINE	2008/027716/07	DIRECTOR	RESIGNED

24. Ms Ruqayya Dawood is also the director of RPowered Solutions (Pty) Ltd with registration number 2016/350270/07 and Synergetic Consulting (Pty) Ltd with registration number 2015/162072/07.

25. Previously, Ms Dawood was a director of Falahmetrix Solutions (Pty) Ltd with registration number 2013/096796/07. She served as director from 11 June 2013 until 28 February 2020. The company was voluntary liquidated shortly after she resigned as director.

Company: FALAHMETRIX SOLUTIONS, 2013/096796/07		1 of 5 Directors	
Name	RUQAYYA DAWOOD	Company Name	FALAHMETRIX SOLUTIONS
ID Number	[REDACTED]	Registration Number	2013/096796/07
Director Status	RESIGNED	Company Status	VOLUNTARY LIQUIDATION
Director Type	DIRECTOR	Appointment Date	2013/06/11
Date of Birth	-	Resignation Date	2020/02/28
Prev. Surname	-	Executor	-
Profession	-	Executor Appointment Date	-
Occupation	-	Trustee of	-
Designation	-	Estate	-

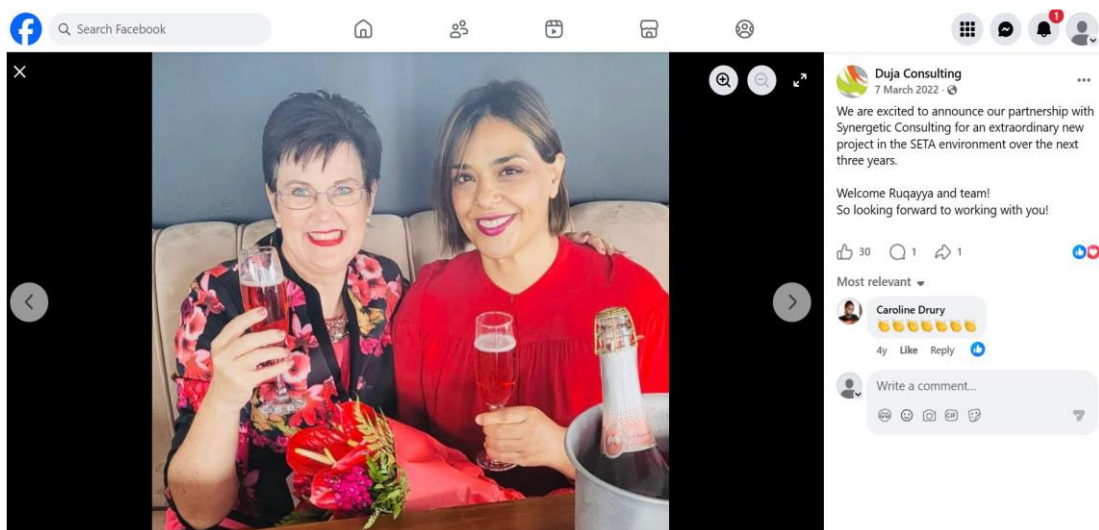
26. In her CV prepared to bid for a SSETA tender in 2022, Ms Dawood stated however that she is “currently” the owner/Managing Director of Falahmetrix Solutions. This cannot be correct.

27. Ms Dawood was also a director of The 3rd Line (Pty) Ltd with registration number 2008/027716/07. She was appointed as a director on 12 June 2019 and resigned on 29 January 2021. Her co-director at the company was the founding director, Mr Mark Phillip Roux, who is still a director of The 3rd Line (Pty) Ltd.

COMPANY SUMMARY			
Name	THE 3RD LINE	Status	IN BUSINESS
Registration Number	2008/027716/07	Registration Date	2008/11/25

DIRECTORS AND OTHER SUMMARY (4)			
ACTIVE			
Name	ID/Reg. Number	Type	Status
ROUX, MARK PHILLIP	[REDACTED]	DIRECTOR	ACTIVE
INACTIVE			
Name	ID/Reg. Number	Type	Status
DAWOOD, RUQAYYA	[REDACTED]	DIRECTOR	RESIGNED
DU PLESSIS, KILLIAN	[REDACTED]	DIRECTOR	RESIGNED
TUMANYANE, NEO SALOME	[REDACTED]	DIRECTOR	RESIGNED

28. Early in her career, Ms Dawood was employed at Deloitte & Touche from 2005 until 2011.
29. In March 2022, a company called Duja Consulting announced that it entered into a partnership with Synergetic Consulting for an extraordinary new project in the SETA environment for the next 3 years. Below is a picture of the announcement on Duja's Facebook page.



30. Duja Consulting, with registration number 2005/007371/07, was registered on 11 March 2005 and the current directors are Mr Thirunassen Mudaly and Ms Madi du Toit.

COMPANY SUMMARY			
Name	DUJA CONSULTING	Status	IN BUSINESS
Registration Number	2005/007371/07	Registration Date	2005/03/11

DIRECTORS AND OTHER SUMMARY (4)			
ACTIVE			
Name	ID/Reg. Number	Type	Status
DU TOIT, MADI	██████████	DIRECTOR	ACTIVE
MUDALY, THIRUNASSEN	██████████	DIRECTOR	ACTIVE

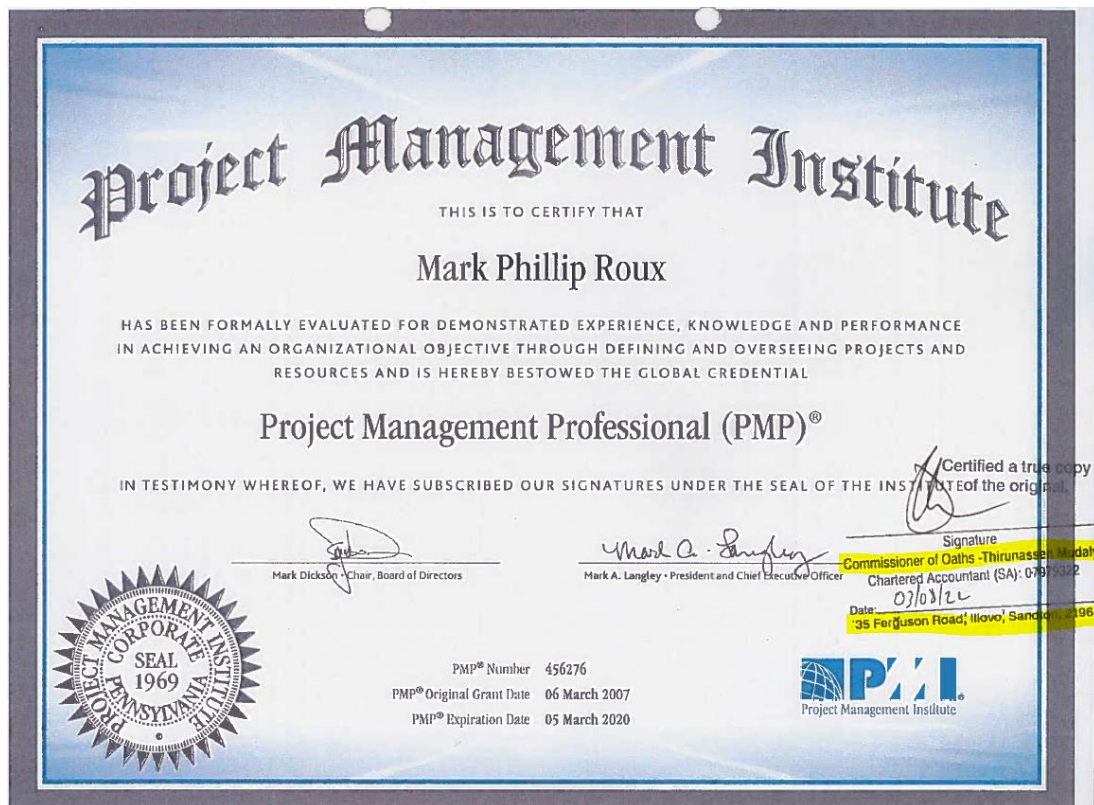
31. Falahmetrix and Synergetic were awarded several tenders by different SETAs in the past. The Duja-Synergetic joint venture also received several contracts at different SETAs. Synergetic was also awarded a contract by NSFAS in 2022 as a student accommodation accreditation agent.
32. In 2023, SSETA appointed Werksmans attorneys to investigate several tenders that were awarded to different service providers after a whistleblower reported irregularities and maladministration at SSETA. One of the tenders that was investigated by Werksmans was tender Proc T474 that was awarded to Falahmetrix.
33. The Werksmans investigation found severe irregularities, including a discrepancy between the Master Service Level Agreement (MSLA) and the invoices processed and paid. The MSLA capped the contract at R47.4 million, but the invoices processed and paid totalled R94.6 million.
34. The investigation also revealed that Falahmetrix billed for work performed before the official tender award date.
35. Synergetic was awarded the following tenders at different SETAs:
- 35.1. FoodBev SETA – External moderator 2021 – 2024
 - 35.2. TETA – External Moderator 2020 – 2025

- 35.3. CETA – To review and to develop quality assurance systems, and to capacitate and support quality assurance in its function 2022 – 2023
- 35.4. TETA – Business training, mentorship and coaching an online order and motorbike delivery system on behalf of TETA 2021
- 36. The Synergetic-Duja joint venture was also awarded several tenders by different SETAs.
 - 36.1. Bank SETA – Management and administration services for discretionary grant funding 2024 – 2026
 - 36.2. INSETA – Compliance pre-evaluation, screening and co-ordination of discretionary grant submissions 2024 – 2026
 - 36.3. CETA – Evaluation of CETA discretionary grant applications 2024
- 37. Attached to Ms Dawood's CV, was proof of her qualifications with certificates from Unisa and ETDP SETA. All her certificates were certified as true copies of the original documents by a Commissioner of Oaths and a Chartered Accountant, Mr Thirunassen Mudaly, with his business address at 35 Ferguson Road, Illovo, Sandton. This address is also the business address of a Non-Profit Company, Empire Partner Foundation (EPF). The date of certification was August 2022. Mr Mudaly was only appointed as a director of EPF on 12 May 2025. It is uncertain why Mr Mudaly used that address in 2022.



Mark Phillip Roux

38. Mr Roux is the founding director of a company called The 3rd Line (Pty) Ltd. He was appointed on 20 November 2008. Ms Dawood was a co-director of the company from 12 June 2019 until 29 January 2021.
39. Mr Roux's CV was attached to Resolutions Studio's bid submission and it indicated that he worked *inter alia* for Deloitte Consulting from 1999 until 2013. From January 2014, he was self-employed at The 3rd Line, his own company that provides a range of socio-economic advisory services to a range of clients. Mr Roux's CV does not show that he is/was ever an employee or consultant for Resolutions Studio.
40. Mr Roux is a qualified town planner and his highest qualification is a master's degree in business leadership. He was also registered as a Project Management Professional (PMP) at the Project Management Institute, a non-profit organisation dedicated to advancing the methods of project management. His PMP registration number is 456276 and was issued on 6 March 2007 with an expiry date of 5 March 2020.
41. Mr Roux provided a summary of his consultancy experience in his CV. He stated *inter alia* that from February 2014 until June 2016 he was a consultant at Microsoft South Africa and worked as a portfolio manager. He was involved with Microsoft's BizSpark programme that aimed to assist technology start-up companies and grow their business. As a portfolio manager, Mr Roux mentored and coached several start-up companies to improve their business models and securing customers. In addition to this role, he also acted as a monitoring and evaluation specialist on the programme.
42. As with Ms Dawood's qualification certificates, Mr Mudaly was the Commissioner of Oaths who certified all the certificates of Mr Roux as true copies of the original document.



Nsununguli Mbongolwane

43. According to his CV, Mr Nsununguli Mbongolwane was an experienced project manager employed at Synergetic Consulting from April 2022. From January 2013 until December 2017, he was employed by Services SETA also as a project manager.
44. Mr Mbongolwane holds an MBA from the Zimbabwe Open University and a certificate in Project Management from the University of Pretoria. According to his CV, he is an expert in project management.
45. All Mr Mbongolwane's certificates were certified as true copies by Mr Mudaly.

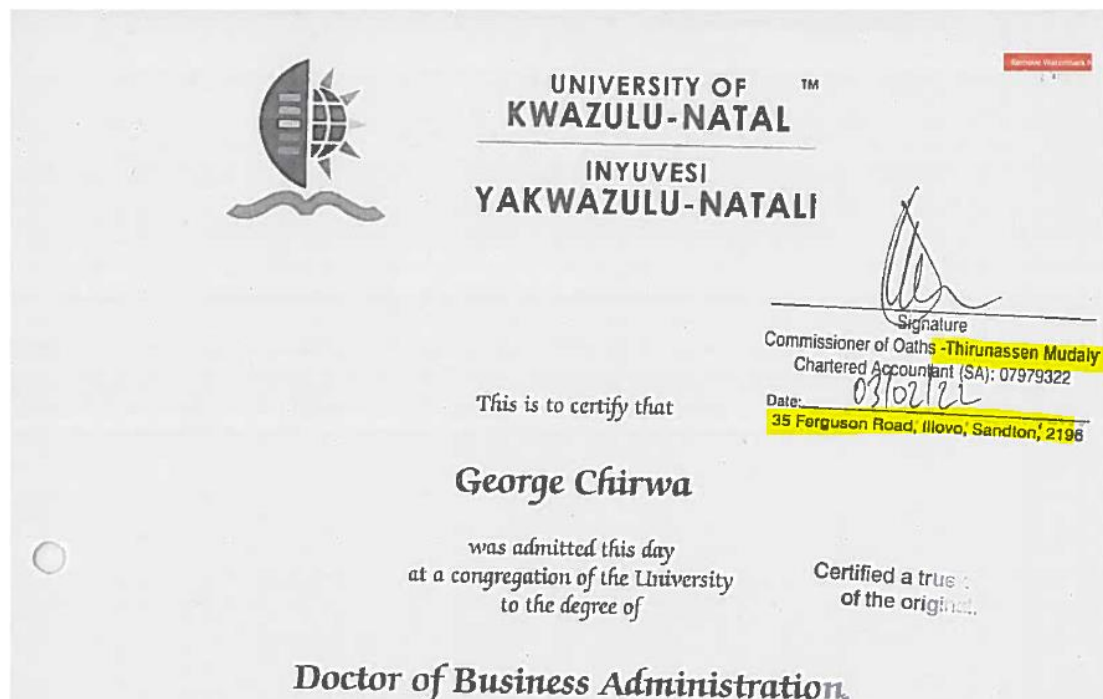


George Chirwa

46. Dr George Chirwa's CV is very impressive, and he describes himself as an energetic, dynamic business leader who has been deeply involved in shaping business strategies and innovation initiatives. He listed a wide range of key competencies, achievements and rewards.
47. According to Dr Chirwa's CV he worked in several foreign countries and studied in France, Australia, Zimbabwe and holds a doctorate in business administration from the University of KZN.
48. In 2023, Werksmans Attorneys and Adv Tembeka Ngcukaitobi SC conducted an investigation commissioned by the NSFAS board into allegations of irregularities regarding the direct distribution of student allowances to NSFAS

beneficiaries. Werksmans found that Dr Chirwa was appointed by Mr Andile Nongogo, the CEO of NSFAS, as an independent expert to provide guidance and technical advice to the Bid Evaluation Committee (BEC) as and when required on fintech matters and the scoring of bids submitted to NSFAS.

49. Werksmans found that the appointment of Dr Chirwa was inherently wrong because the NSFAS SCM policy does not make provision for the appointment of an expert at the BEC. It was further found that Dr Chirwa had previous relationships and associations with service providers at SSETA and NSFAS, and that he did not declare it to the BEC.
50. Attached to Dr Chirwa's CV were two certificates of his doctorate at the University of KZN and his MBA from Bond University. Both certificates were certified as true copies of the original document by Mr Mudaly on 3 August 2022.

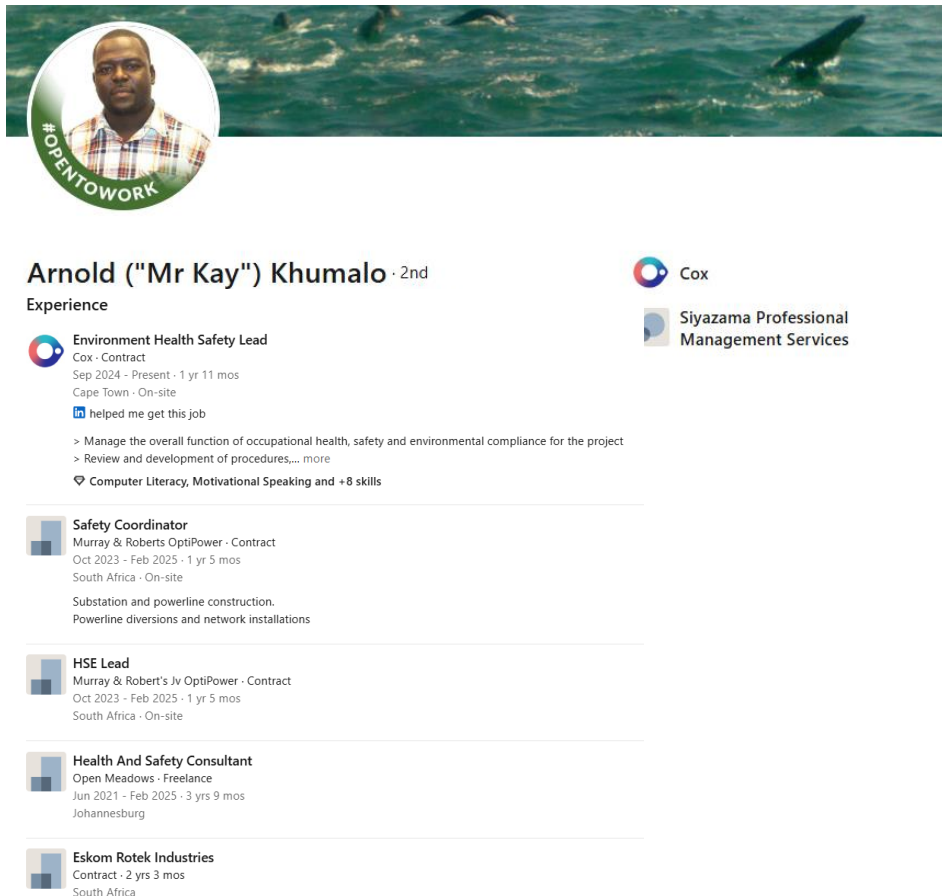


Arnold Ngqabutho Khumalo

51. According to his CV, Mr Khumalo is well versed in the construction industry and professionally qualified in safety management. He stated in his CV that

he was involved in numerous projects on powerline construction, civil engineering, water reticulation and vegetation management.

52. At the time that he compiled his CV he was employed at Kepus Safety Consultancy as an HSE consultant.
53. In 2022, Ms Dawood also submitted a bid to NSFAS for the appointment as a student accommodation accreditation agent. Mr Khumalo's CV was submitted for that tender and Synergetic Consulting was appointed by NSFAS as an accommodation accreditation agent.
54. It appears that Mr Khumalo's CV was used to strengthen the teams of two of Ms Dawood's companies in its bidding submissions to SSETA and NSFAS during the same period of time.
55. There is no indication in Mr Khumalo's CV or in his LinkedIn profile that he was employed by Resolutions Studio or Synergetic Consulting.



Arnold ("Mr Kay") Khumalo · 2nd Experience

Environment Health Safety Lead
Cox · Contract
Sep 2024 - Present · 1 yr 11 mos
Cape Town · On-site
helped me get this job
> Manage the overall function of occupational health, safety and environmental compliance for the project
> Review and development of procedures,... more
Computer Literacy, Motivational Speaking and +8 skills

Safety Coordinator
Murray & Roberts OptiPower · Contract
Oct 2023 - Feb 2025 · 1 yr 5 mos
South Africa · On-site
Substation and powerline construction.
Powerline diversions and network installations

HSE Lead
Murray & Roberts Jv OptiPower · Contract
Oct 2023 - Feb 2025 · 1 yr 5 mos
South Africa · On-site

Health And Safety Consultant
Open Meadows · Freelance
Jun 2021 - Feb 2025 · 3 yrs 9 mos
Johannesburg

Eskom Rotek Industries
Contract · 2 yrs 3 mos
South Africa

Cox
Siyazama Professional Management Services

56. Mr Khumalo was registered at the South African Council for the Construction Management Professions (SACPCMP) as a Construction Health and Safety Officer. This is a mandatory requirement for the SSETA Proc T630 tender. The validity period of his registration was from 1 April 2022 until 31 March 2023. The certificate was certified as a true copy of the original document by Mr Thirunassen Mudaly.
57. A search on the SACPCMP website for confirmation of this registration was unsuccessful and OUTA requested official confirmation from the SACPCMP that Mr Khumalu is/was indeed registered. On 31 July 2026 OUTA was informed by the SACPCMP that Mr Khumalo is a member in good standing.
58. Attached to Mr Khumalo's CV was a certificate issued to him that certified that he demonstrated competence in SAMTRAC, the flagship SHE training. This certificate was also certified by Mr Mudaly that it was a copy of the original document.



59. It is however difficult to believe that Mr Mudaly could have inspected the copy and compared it with the original document, because the document certified by Mr Mudaly, was a copy of a copy of the original document that was already certified before. Although the date stamp cannot be seen on the document, it appears that it was a certification done by SAPS.

Dennis Gregory Kung

60. Mr Kung is a 72 year old South African Chinese who is registered with the South African Institute of Professional Accountants (SAIPA).
61. According to Mr Kung's CV, he is self-employed and offers financial, operational and project evaluations. Previously, Mr Kung was employed by National Treasury and the Development Bank of South Africa. He also worked in Mozambique, Seychelles and Zimbabwe.
62. It appears that Mr Kung studied in Zimbabwe and was registered as a chartered accountant by the Institute of Chartered Accountants of Zimbabwe. No proof of any qualifications was attached to the CV of Mr Kung.
63. One of the references on Mr Kung's CV was Ms Ruqayya Dawood as a former Deloitte's reference.

South African Referees:

Name	Contact no.	Email address.
Najwah Allie-Edries	[REDACTED]	Najwah.Edries@treasury.gov.za
Xavier Edziwa	[REDACTED]	Xavier.Edziwa@treasury.gov.za
Stephen Goold	[REDACTED]	(East London – Mercedes Benz)
Ruqayya Dawood	[REDACTED]	(Johannesburg ex Deloitte)
Fanie Nothnagel	[REDACTED]	(Durban – Chartered Accountant)
Wilna Botha	[REDACTED]	(Durban – CEO AfricaIgnite)

Nokuthula Mashinini

64. Elizabeth Nokuthula Masinini is, according to her CV, an experienced professional with a track record in structuring and managing infrastructure projects in the water, energy, waste, housing, communication technology and transportation sectors.
65. Ms Mashinini was employed at the Maya Group from September 2013. Before that she worked at Deloitte & Touche from 2009 until August 2013. Her highest qualification is a master's degree in Corporate Law from Unisa.
66. As with all other copies of qualifications, Ms Mashinini's certificates were also certified as true copies by Mr Mudaly. It does however appear that her Bachelor of Laws certificate from UNISA, certified by Mr Mudaly, was a copy of a copy of the original that was certified as a true copy. A previous certification of the document was done on 20 September 2016 by Richard Matsimela Lekgau, a professional accountant and Commissioner of Oaths *ex officio*.



Thiru Mudaly

67. The final member of Ms Dawood's team is Mr Thiru Mudaly.
68. Mr Thirunassen Mudaly is a director and shareholder of Duja Consulting (Pty) Ltd who is the joint venture partner of Synergetic Consulting owned by Ms Dawood. Mr Mudaly is a qualified Chartered Accountant with 18 years' experience and was appointed as a director of Duja Consulting on 11 March 2005.
69. According to his CV, Mr Mudaly headed up several high profile forensic investigations and is a member of the Association of Certified Fraud Examiners (ACFE). He is also a member of the South African Institute of Chartered Accountants (SAICA) and the Institute of Internal Auditors (IIA).
70. During his tenure at Duja Consulting, Mr Mudaly was also contracted to Deloitte & Touche where he rendered several services to clients like Bank SETA and the National Skills Fund.
71. Mr Mudaly served as a member or chairperson of several audit and risk committees at Transport SETA (TETA), Sol Plaatje Municipality, the Limpopo Provincial Government and the Motor Industry Fund Administrators (MIFA).
72. Mr Mudaly is highly respected in the forensic investigations and auditing sectors and very experienced in his fields of work.
73. During the evaluation of the bid documents submitted for tender Proc T630, it was established that Mr. Mudaly, a team member of Resolutions Studio and a registered Chartered Accountant acting *ex officio* as a Commissioner of Oaths, certified his own personal qualifications as well as those of his fellow team members.
74. This conduct constitutes a direct contravention of Section 7 of the Justices of the Peace and Commissioners of Oaths Act 16 of 1963, read in conjunction with Regulation 7(1) of Government Notice R1258. These provisions strictly

prohibit a Commissioner of Oaths from administering an oath, attesting a declaration, or certifying documents in any matter in which they hold a direct or indirect personal, financial, or legal interest. By certifying documentation linked to a bidding process from which he and his corporate associates stand to benefit financially, Mr. Mudaly compromised the required statutory objectivity.



75. Mr Mudaly also certified a copy of his membership certificate at the Institute of Internal Auditors as a copy of the original document. This certificate was already certified as a copy of the original in 2009 by a member of SAPS.

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PARTICIPANTS AND TIMESHEETS OF RESOLUTIONS STUDIO PERSONNEL

78. OUTA requested all timesheets that was submitted to SSETA by Resolutions Studio that was used to prepare invoices for payment. The table below shows a summary of all the timesheets and the individuals participating in the services rendered to SSETA.

Date	Resolutions Studio Employee / Consultant	Hours Captured
June 2023	Ruqayya Dawood	28
August 2023	Ruqayya Dawood	20
October 2023	Jesika Zivuku	95
November 2023	Jesika Zivuku	100
December 2023	Jesika Zivuku	100
January 2024	Jesika Zivuku	100
April 2024	Ruqayya Dawood	70
May 2024	Ruqayya Dawood	100
June 2024	Ruqayya Dawood	100
July 2024	Ruqayya Dawood	100
August 2024	Ruqayya Dawood	100
September 2024	Ruqayya Dawood	100
October 2024	Ruqayya Dawood	100
December 2024	Ruqayya Dawood	100
	TOTAL	1313

79. It is clear from the timesheets that there were only two individuals who worked on this project. Ms Dawood, the sole director and owner of Resolutions Studio, and a second individual, Jesika Zivuku.
80. The only reference OUTA could find of Jesika Zivuku is a LinkedIn profile of a person called Jesika Zivuku who was employed at Synergetic Consulting as a Project Manager in a freelance capacity.



JESIKA ZIVUKU
 Project Manager at Synergetic Consulting
 Johannesburg, Gauteng, South Africa · [Contact info](#)
 1 connections

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Experience

 **Project Manager**
 Synergetic Consulting · Freelance

81. None of the personnel listed in the Resolutions Studio bid submission appear on the project timesheets, indicating that they probably did not do any actual work or participated in the project. Did Ms. Dawood include these individuals solely to satisfy the tender's qualification and experience criteria during the evaluation phase?

REFERENCE LETTERS SUBMITTED BY RESOLUTIONS STUDIO

82. During the functionality evaluation of PROC T630, each bidder's capability was assessed against the mandatory submission criteria. PROC T630 tender functionality criteria explicitly required reference letters demonstrating the experience of the bidding entity. Bidders were required to provide three formal testimonial or reference letters. To be considered valid, these letters had to

feature the issuing company's official logo and letterhead, verifiable contact details and evidence of similar work or services previously executed by the bidder.

83. Resolutions Studio submitted 5 reference letters together with an affidavit. The affidavit was signed by both directors, Ms Ruqayya Dawood and Ms Bibi Fathima, before a Commissioner of Oaths, Mr Thirunassen Mudaly on 3 August 2022, and set out the experience of Resolution Studios.

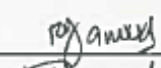
(BID NUMBER: PROC T630)
**APPOINTMENT OF A PANEL OF CONSULTANT(S) TO FACILITATE THE OPERATIONALISATION OF THE
 CONSTRUCTED SKILLS CENTRES UNDER THE SERVICES SETA**

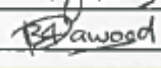
AFFIDAVIT REGARDING EXPERIENCE

Resolutions Studio is a 100% black female owned niche advisory firm that focuses on project management, business development and social responsibility. We also have deep-set experience relative to evaluation of SETA-related core business processes and its mandate. We are well versed with SETA operations, have experience managing and evaluating SETA discretionary funded projects and Accreditation related functions. Prior to operationalizing Resolutions Studio, Ruqayya Dawood was the Director of Falahmetrix Solutions (Pty) Ltd – which was contracted to manage the CETA DG window for 2018/2019 and 2019/2020. We also provided similar services to Services SETA in the past. We provided similar services to Services SETA in the past (August 2015 – September 2018) – which included External Moderation, Accreditation of SDPs, Clearing of all QALA and QMD Backlogs. Our role for this assignment focused on leading the evaluation process guided by myself – project director Ruqayya Dawood – as the overall project team leader. The letters of reference attached hereto are claimed, inter alia, for work conducted under my Directorship at Falahmetrix Solutions and hence reference Falahmetrix Solutions.

Should you require further clarity and elaboration on this communicate, please do not hesitate to contact me. My contact details are as follows:

Contact person	Ruqayya Dawood	Bibi Fathima Dawood
Contact numbers	083 992 22290	072 1825 825
Email address	rudawood@synconsulting.co.za	fathima@synconsulting.co.za

SIGNATURE OF DIRECTOR: 

SIGNATURE OF DIRECTOR: 

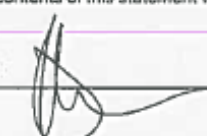
(Must be signed in the presence of a Justice of the Peace, Magistrate or Commissioner of Oaths)

Date:	Place:
-------	--------

1. I certify that prior to my administering the prescribed oath/affirmation*, I put the following questions to the deponent and wrote down his/her answers hereto in his/her presence:

1) Do you know and understand the contents of the above statement?	Answer <u>Yes</u>
2) Do you have any objection to taking the prescribed oath/affirmation?	Answer <u>No</u>
3) Do you regard the prescribed oath/affirmation as binding on your Conscience?	Answer <u>Yes</u>

2. I certify that the deponent acknowledges that he/she knows and understands the contents of this statement which was sworn to/affirmed * and signed by the deponent in my presence.

Justice of the Peace/Magistrate/Commissioner of the Oaths* 

Date:	Place:	Signature
-------	--------	-----------

Commissioner of Oaths -Thirunassen Mudaly
 Chartered Accountant (SA): 07979322

Date: 21/8/22
 35 Ferguson Road, Illovo, Sandton, 2196

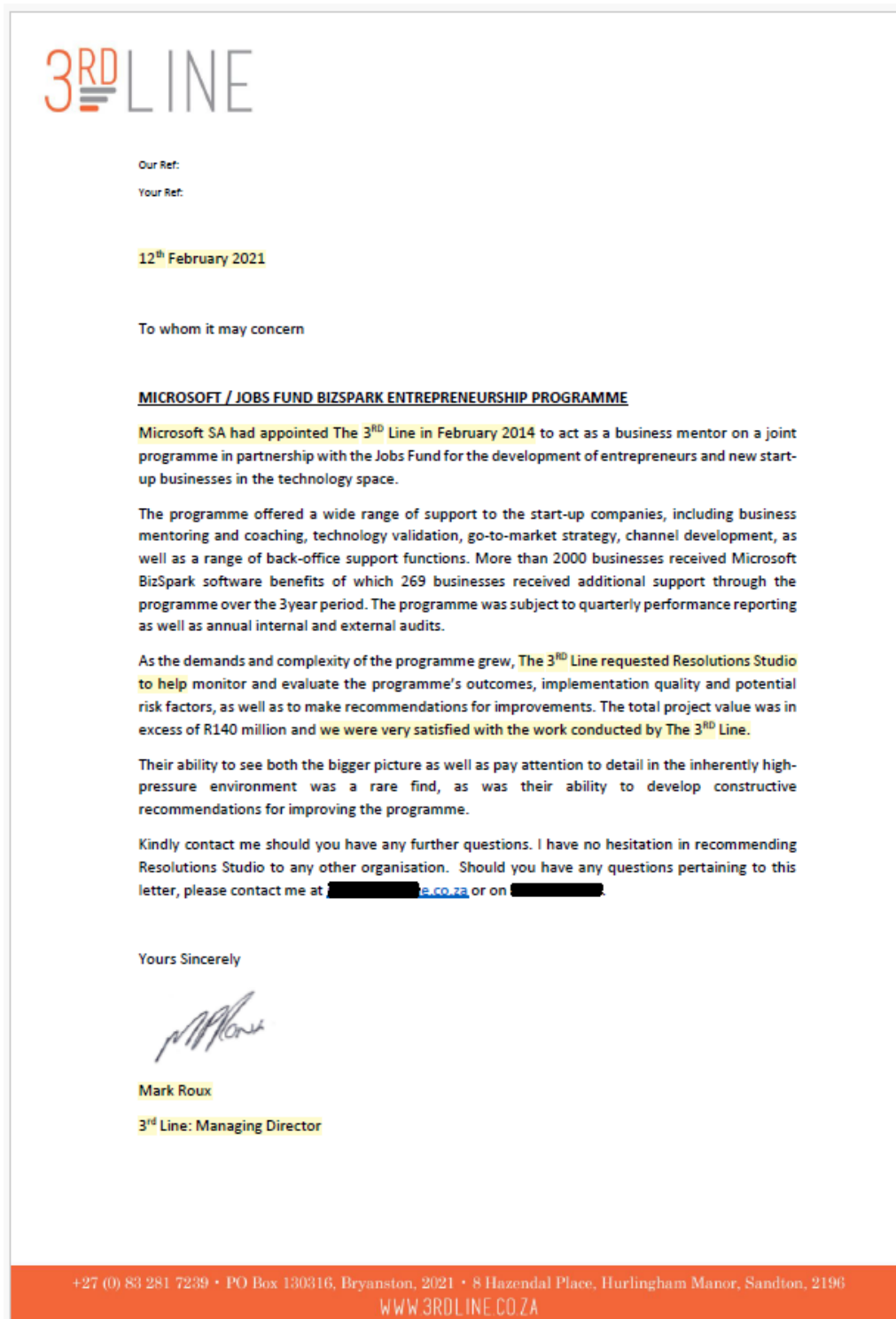
84. The following companies submitted reference letters to SSETA:

- 84.1. The 3rd Line;
- 84.2. Duja Consulting;
- 84.3. QWK;
- 84.4. Empire Partner Foundation; and
- 84.5. Services SETA.

85. The subsequent section examines these reference letters in detail.

The 3rd Line

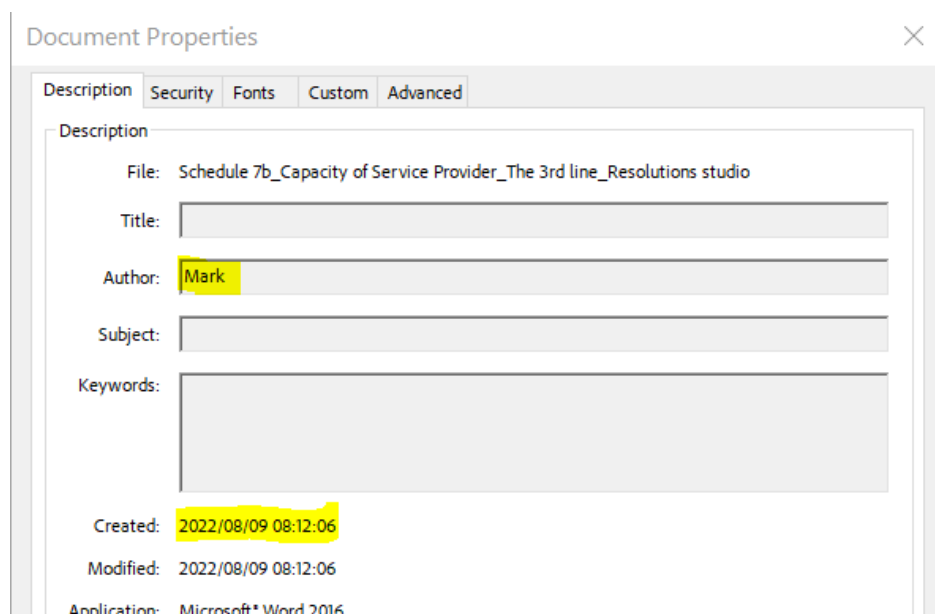
86. The first reference letter submitted with the Resolutions Studio bid was authored by Mr. Mark Roux, the Managing Director of The 3rd Line (Pty) Ltd. Mr. Roux was also included as an active member of the Resolutions Studio project team. It is conflict of interest for a proposed project resource to author a reference letter evaluating and endorsing their own bidding entity.
87. In the reference letter dated 12 February 2021, Mr. Mark Roux stated that The 3rd Line was appointed by Microsoft SA in February 2014. He claimed this appointment, in partnership with the Jobs Fund, was to act as a business mentor for developing technology entrepreneurs and start-ups.
88. According to Mr. Roux's CV, his involvement with this specific Microsoft SA contract ran from February 2014 until June 2016.
89. The reference letter further asserts that due to the growing complexity of the programme, The 3rd Line sub-contracted Resolutions Studio. Specifically, he claimed they were brought on board to monitor and evaluate programme outcomes, implementation quality, and potential risk factors during this period.



90. The Companies and Intellectual Property Commission (CIPC) records reveal however that Resolutions Studio was only registered on 17 October 2016. Consequently, it is not possible for Resolutions Studio to have assisted with a contract that ended in June 2016.

COMPANY INFORMATION			
Enterprise Name	RESOLUTIONS STUDIO	Status	IN BUSINESS
Registration Number	2016/442786/07	Enterprise Type	PRIVATE COMPANY
Tax Number	9026321266	Business Start Date	2016/10/17
Short Name	-	Registration Date	2016/10/17
Translated Name	-	Financial Year End	2
Old Registration Number	-	Financial Effective Date	-
Conv. Enterprise Number	-	CK Date Received	-
Region	-	CK Date	-
Country	SOUTH AFRICA	Date of Type	2016/10/17
Country of Origin	-		

91. The letter further stated that: *“The total project value was in excess of R140 million and we were very satisfied with the work conducted by **The 3RD Line.**”* This statement praises his own company (The 3rd Line) rather than the bidding entity (Resolutions Studio). The reference letter was poorly drafted, with the author failing to correctly substitute the entity names when drafting the testimonial.
92. Although the letter was dated 12 February 2021, the file's embedded metadata revealed it was actually created on 9 August 2022, shortly before the bid was submitted. Furthermore, the metadata identifies the author as "Mark".
93. It appears therefore *prima facie* the meta data of the document that Mr. Mark Roux created the digital file more than 17 months after its purported date of signature to satisfy the tender requirements and made a misrepresentation of Resolution Studio's experience to the Services SETA.

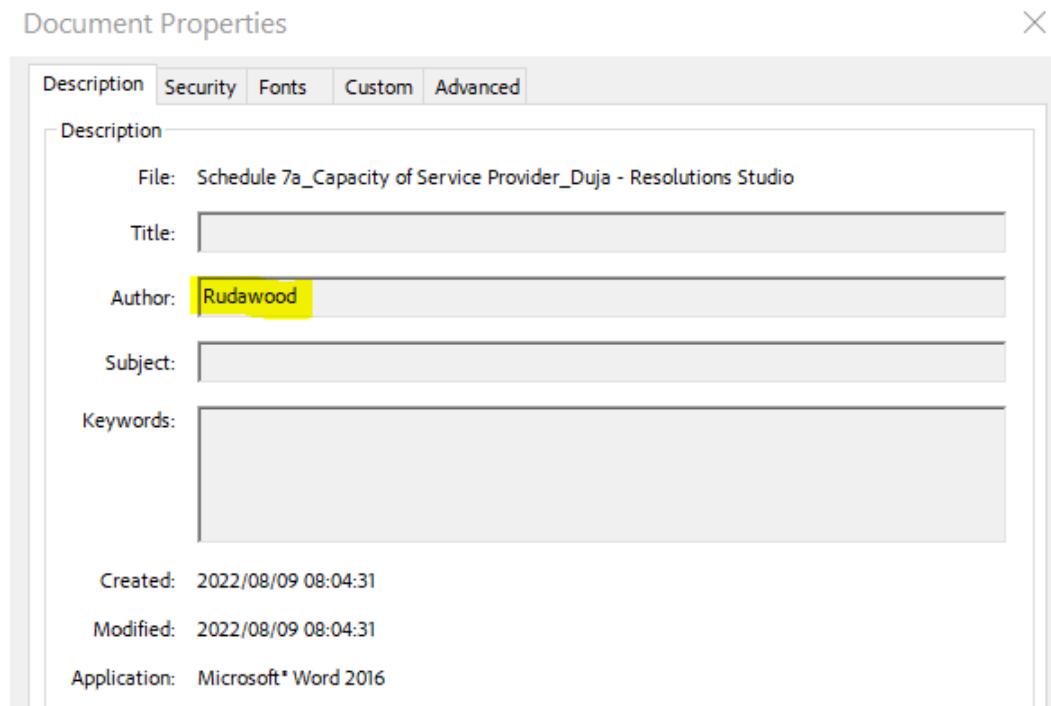


Duja Consulting

94. The next reference letter submitted with the bid of Resolutions Studio was a letter from Duja Consulting. Duja Consulting operates as a Joint Venture partner to Synergetic Consulting, owned by Ms Ruqayya Dawood who is also the Resolutions Studio director.
95. The Duja letterhead explicitly lists Mr. Thirunassen Mudaly as a director of Duja Consulting.



96. This creates a conflict of interest as Mr. Mudaly is also a proposed core team member of Resolutions Studio. Furthermore, Mr Mudaly is also the Commissioner of Oats who administered the oath of Ms Dawood's affidavits and certified all the submission's qualification documents.
97. The document's metadata identifies the creator and author as "Rudawood."



98. The official Central Supplier Database (CSD) registration report submitted with Resolutions Studio's bid explicitly lists Ms. Dawood's contact email address as rudawood@restudio.co.za. This similarity between the CSD statutory profile and the digital metadata suggests that Ms. Dawood personally generated the reference letter.



**CENTRAL SUPPLIER
DATABASE
FOR GOVERNMENT**

Report Date:

02 Aug 2022 18:53:29.272 PM

Report Ran By:

rudawood@restudio.co.za

CSD REGISTRATION REPORT

SUPPLIER IDENTIFICATION			
Supplier number	MAAA1064100	South African company/CC registration number	2016/442786/07
Is supplier active?	Yes	Have Bank Account	Yes
Supplier type	CIPC Company	Total annual turnover	R10 million or less; or
Supplier sub-type	Private Company (Pty)(Ltd)	Financial year start date	28 Feb 2016 00:00:00:000
Legal name	RESOLUTIONS STUDIO	Registration date	17 Oct 2016 00:00:00:000
Trading name	RESOLUTIONS STUDIO (PTY) LTD	Created by	rudawood@restudio.co.za
Identification type	South African Company/Close Corporation Registration Number	Created date	07 Apr 2021 10:51:28:000
Government breakdown	Private Companies (Pty) (Ltd)	Edit by	rudawood@restudio.co.za
Business status	In Business	Edit date	06 Apr 2022 00:01:40:440
Country of origin	South Africa	Restricted Supplier	No

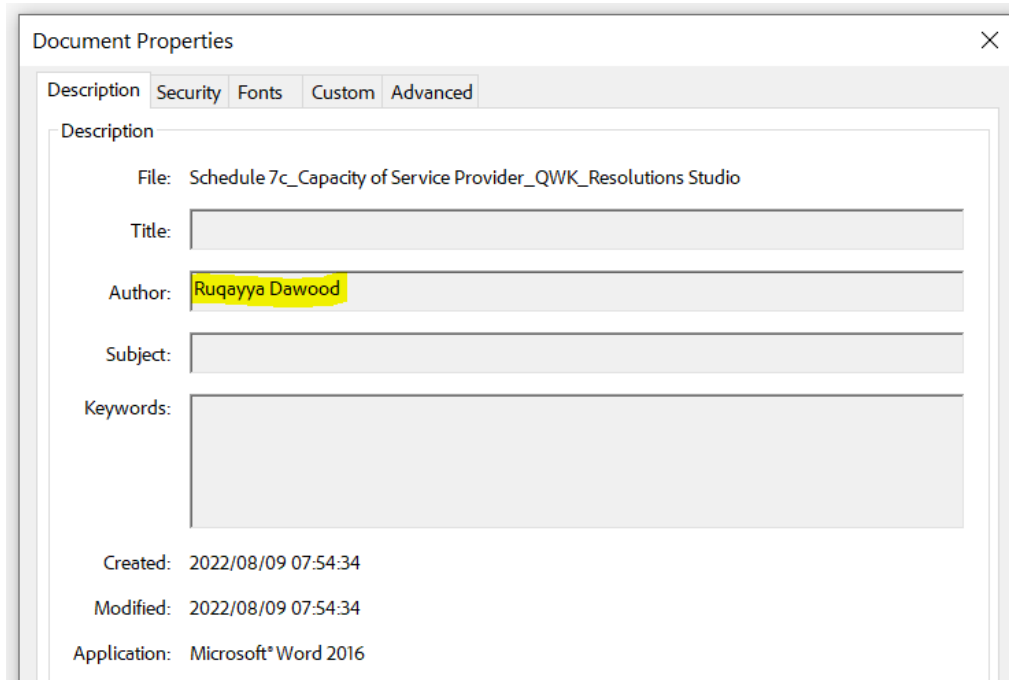
99. The metadata also confirms that the letter was backdated. The letter was dated 11 March 2021, but the document properties reveal an actual creation date of 9 August 2022. The document was manufactured long after the date on the letter itself to possibly deceive the evaluation committee.
100. In conclusion, Duja reference letter was not an independent testimonial from Duja, but a document drafted by Ms Dawood to show market experience that Resolutions Studio possibly did not possess and to bypass the Services SETA tender requirements.

QWK (Pty) Ltd

101. The third reference letter submitted in the bid package of Resolutions Studio was issued by QWK (Pty) Ltd and signed by its Chief Executive Officer, Dr George Chirwa.



102. This is a repeat of the pattern observed with Mr. Roux and Mr Mudaly's reference letters, where Resolutions Studio used their own internal team members to provide "external" and "independent" reference letters to possibly misrepresent the capability of the bidder.
103. An analysis of the metadata confirmed that the QWK (Pty) Ltd reference letter was probably a fraudulent fabrication authored by Ms Dawood. The document properties list the author as "Ruqayya Dawood" with a creation date of 9 August 2022 which was long after the letter's date of 20 February 2022.



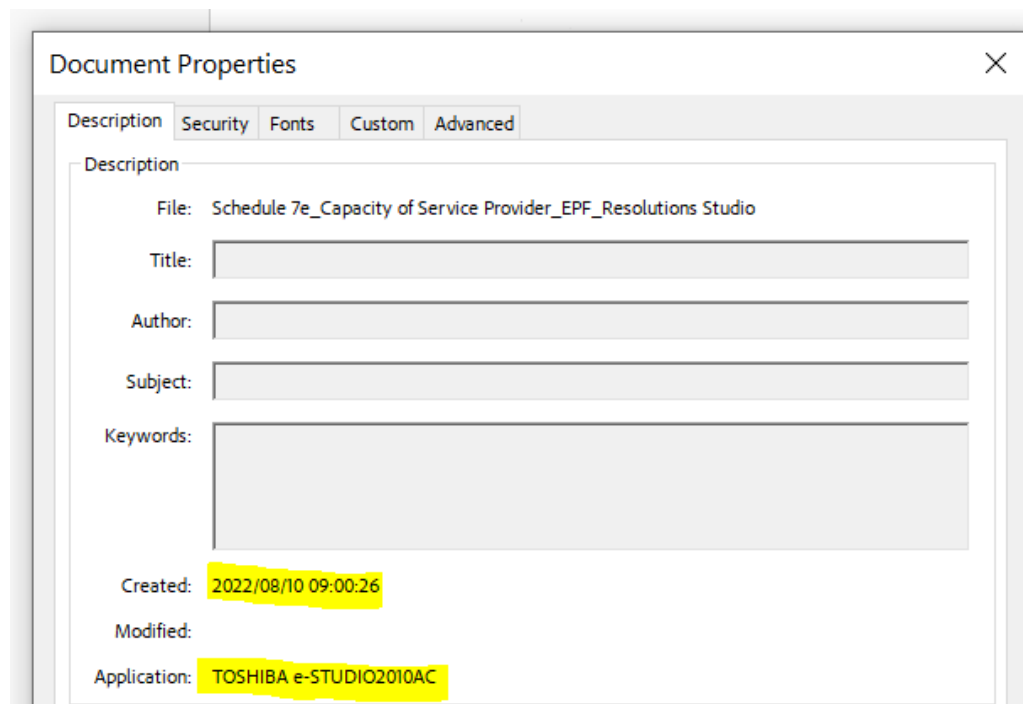
Empire Partner Foundation

104. The fourth reference letter submitted by Resolutions Studio with their bid was issued by the Empire Partner Foundation (EPF) dated 17 March 2022 and signed by director Vinesh Sukraj. The letter describes a long working history and co-operation between the foundation and Resolutions Studio, while no evidence could be found to justify this working relationship
105. The 2023/24 annual report of EPF confirms that Mr Sukraj is a member of the EPF board of directors.



106. The official address of EPF according to the letterhead, was 35 Ferguson Road, Illovo, Sandton, 2196. This is the exact address utilised by Mr. Thirunassen Mudaly and appeared on his official Commissioner of Oaths' stamp he used throughout the bid submission.

107. According to official CIPC data, Mr Mudaly was appointed as a director of EPF but only on 12 May 2025.
108. Digital metadata analysis confirms that the EPF reference letter was backdated by nearly five months. While the document is dated 17 March 2022, the document properties show it was digitally created on 10 August 2022. Furthermore, the metadata identifies the source application as a TOSHIBA e-STUDIO2010AC office scanner.



109. The letter was manufactured, signed and scanned on the day immediately following “9 August document-creation session” when other reference letters were created, pointing to a coordinated effort to build work experience for Resolutions Studio.
110. The logo featured at the top of the page is not the official logo of the Empire Partner Foundation.



111. Online tracing confirms that the logo and background text were directly extracted from a third-party promotional archive on the Terrapinn Events Portal.
112. The logo was found at the link
<https://www.terrapinn.com/exhibition/clean-technology-show-africa/association-empire-partner-foundation.stm>.
113. The page was an archival marketing page for "The Clean Technology Show Africa 2020", a virtual conference held from November 4–6, 2020. The Empire Partner Foundation (EPF) was featured on this page as an official event "Association Partner".
114. Below is the official EPF logo retrieved from its 2023/24 annual report.



115. Rather than requesting an authentic testimonial from the foundation, the creator of the reference letter extracted a logo from this archived event page

to create the letterhead, reinforcing the belief that the document was fabricated externally without official corporate authorisation.

Services SETA – Andile Nongogo

116. The final reference letter was compiled by the former SSETA CEO, Mr Andile Nongogo on 5 June 2018.



117. The PROC T630 tender functionality criteria explicitly required reference letters demonstrating the experience of the bidding entity (Resolutions Studio). This letter evaluates a completely different company (Falahmetrix Solutions). Obviously, the past performance of an entirely separate juristic person cannot be used to pass a functionality evaluation for a new entity, unless a formal joint venture or asset transfer was declared. The evaluation committee should have awarded zero points for this submission.
118. The letter of Mr Nongogo is dated 5 June 2018. In the second paragraph he states that Falahmetrix worked on the Backlog Project since January 2018. However, the third paragraph states: *"Prior to this, Falahmetrix has supported the Services SETA with core business activities **since August 2015.**"*
119. According to public CIPC records, Falahmetrix Solutions (Pty) Ltd (Registration No: 2016/435165/07) was only registered on 11 October 2016. It is not possible for a company registered in late 2016 to have supported Services SETA since August 2015.
120. Dr Chirwa and Nongogo also has an interesting history. According to the Werksmans Attorneys report commissioned by NSFAS, it was established that Nongogo and Dr Chirwa actively colluded when Nongogo utilised Dr Chirwa as an unauthorised expert advisor to steer lucrative fintech contracts towards favoured service providers. The relationship between the two men originated during Nongogo's tenure as CEO of SSETA.

BID EVALUATION AND ADJUDICATION PROCESSES

121. In terms of section 51(1)(a)(iii) of the PFMA, the supply chain management policy of a public entity must be fair, equitable, transparent, competitive, and cost-effective, and comply with a prescribed regulatory framework for supply chain management.
122. The Supply Chain Management (SCM) policy of SSETA prescribes the manner in which all SCM activities shall be executed to ensure control and segregation of duties, in that:

- 122.1. Clause 6.1.2 of the policy states that all delegations shall be in writing to a specific individual;
 - 122.2. Clause 8.2.2 of the SCM policy states that the SSETA SCM Officials, including the Bid Specification Committee (BSC), Bid Evaluation Committee (BEC) and Bid Adjudication Committee (BAC) will be accountable for any procurement in contravention of due processes.
 - 122.3. In Clause 23.3 it is stated that all the SCM committees, namely BSC, BEC and BAC must be changed frequently to avoid the "sin" of familiarity and its consequences. Alternatively, the system of having standing members of these committees must be abolished. They must be appointed on a tender-by-tender basis; and
 - 122.4. With regards to the appointment of committee members, the SCM policy states in clause 23.4 that the Chief Executive Officer appoints the members of each committee in writing.
123. OUTA requested from SSETA the appointment letters of all the members of the BSC, BEC and BAC. The only appointment letters received were that of one BEC member and two BAC members.

Bid evaluation

124. According to the Bid Evaluation and Recommendation Report for Bid Number Proc T630, ten bids were received and assessed. One bid was not compliant so only nine bid proposals advanced to the functionality evaluation stage.
125. The pre-compliance team who did the pre-qualification assessment for all the received bids, were Mr Cydwell Teffu and Ms Conny Mathebula.
126. The BEC Report indicates that the evaluation meeting was held on 9 November 2022, that all the members of the BEC were present and that a quorum was formed.

3. EVALUATION OF BIDS

The panel evaluation meeting held on the 09 November 2022, with the following panel members in attendance:

1. Hlengiwe Dube	BEC Chairperson	Present
2. Sive Bonga	BEC Member	Present
3. Lindelani Masithi	BEC Member	Present
4. Makhaya Blaai	Project Owner	Presentation on TOR
5. Nyiko Michavi	Project Owner	Presentation on TOR
6. Cydwell Teffu	SCM	Present
7. Conny Mathebula	SCM	Present

100% of the members were present in evaluation committee meeting; therefore, the quorum was formed before the beginning of the evaluation meeting. The role of the Project Managers is to present the ToRs to evaluation members to ensure a common understanding of the requirements.

127. OUTA was only furnished with one appointment letter of the chairperson of the BEC, Ms Hlengiwe Dube. OUTA did not receive appointment letters for the rest of the members of the BEC.
128. The letter provided to OUTA was dated 12 July 2021 and was valid until 31 July 2022. The BEC meeting to evaluate Proc T630 took place on 9 November 2022. The delegation of Ms Dube was therefore no longer valid on the date of evaluation.

The chairperson and all its committee members have an obligation to be familiar with and adhere to all relevant SCM legislation, policy, guides and circulars.

Please note that the delegated powers are to be exercised in conjunction and full compliance with Service Seta Supply Chain Management policies, procedures, and directives.

You are required to accept the delegation bestowed upon you, and accepting a delegation comes with the obligation to answer for any breach of policies applicable and powers abused. This delegation of authority is valid until 31 July 2022.

Delegated by:

Mr Menzi Fakude  Date 12 July 2021
Chief Executive Officer

Accepted by:

Name Hlengiwe Dube Signature:  Date 13 July 2021

129. According to the SCM policy, the BEC members perform the evaluation of the bids and have voting rights. The other members cannot influence the scoring of the bids.
130. From page 6 of the BEC report, the scoring done by the members who evaluated the bid, was captured. The three members who evaluated the bids were Hlengiwe Dube, Sive Bonga and “Nomfezeko”. The first two members, Dube and Bonga, were listed as BEC committee members. The third evaluator, Nomfezeko, was not listed as a member of the evaluation committee.

Bidder No.	Name of Bid Applicant	Total Points	Evaluator 1	Evaluator 2	Evaluator 3	Total avg points	Status of Bidder
		Weighted Points	Hlengiwe Dube	Sive Bonga	Nomfezeko	Functionality	Accepted or Unacceptable

131. OUTA established that “Nomfezeko” is Ms Nomfezeko Vendle, a chamber manager at SSETA.
132. The constitution of the BEC committee and the appearance of Ms Vendle’s name as an evaluator casts serious doubt over the legitimacy of the evaluation of bid number Proc T630.
133. The Resolutions Studio bid scored an average of 74.33% which was enough to qualify them for the next round of evaluations. The scoring by the 3 evaluators can be seen below.

Bidder No.	Name of Bid Applicant	Total Points	Evaluator 1	Evaluator 2	Evaluator 3	Total avg points	Status of Bidder
		Weighted Points	Hlengiwe Dube	Sive Bonga	Nomfezeko	Functionality	Accepted or Unacceptable
4	Resolutions Studio (Pty) Ltd	100	79	74	70	74.33	Accepted
	Capability of Service Provider	10	7	6	5		
	Methodology and Project Approach	70	55	50	50		
	Qualifications and Skills of Human Resources	20	17	18	15		

134. The first functionality evaluation was on the capability of the service provider. The bidders were required to provide three formal testimonial/reference letters. The letters must be on an official letterhead displaying the logo and contact details of the company providing the referral. It must refer to similar work/services executed by the bidder and must be signed by the author. The letter should not be older than five years.
135. If a bidder submitted 3 or more letters that complied with the requirements above, it received between 0 and 10 points. For 2 letters, the bidder received between 0 and 7.5 points and for 1 testimonial, the bidder got between 0 and 5 points. If no reference letter was submitted, no points was awarded.
136. In the evaluation sheet above, Resolutions Studio received 7, 6 and 5 points respectively from the evaluators for its capability.
137. If the BEC members executed their duties diligently they ought to have noticed that the reference letters supplied by The 3rd Line, Duja Consulting and QWK were signed by directors who were core team members of the Resolutions Studio team, and that Mr Andile Nongogo's referral letter was a testimonial for another company, not Resolution Studio.
138. Resolutions Studio should have scored zero for its capability and should have been disqualified for presenting these reference letters with the submission of its bid.
139. The failure of the BEC members to evaluate the referral letters properly, led to Resolutions Studio scoring above the required 70 points and advancing to the next stage of evaluation.
140. With the evaluation of the qualifications and skills of human resources, the evaluators scored the bid of Resolutions Studio at 17, 18 and 15 out of 20 weighted points.
141. The BEC members evaluating the bid once again failed to scrutinise the qualifications of the team members of Resolutions Studio which were certified

as copies of the original documents by a Commissioner of Oaths who was a member of the same team. The evaluators also missed the fact that Mr Mudaly certified his own qualifications as true copies and, in certain instances, certified a copy of a copy of the original document.

142. The BEC had a duty to expose the incorrect certification of the documents by the bidder and should have disqualified Resolution Studio immediately.
143. The BEC members either did not care to perform their duties diligently, or they were instrumental in advancing Resolutions Studio to the next stage of evaluations.

Bid adjudication

144. The bid adjudication committee meeting was held on 01 December 2022 with 6 members attending the meeting. The following members attended the meeting.

Name and Surname	Designation	Present Apologies or	Declaration Interest of
1. Tsheola Matsebe	Chairperson (BAC)	Present	No
2. Andile Sipengane	BAC Member	Present	No
3. Fikile Mulaudzi	BAC Member	Present	No
4. Hlengiwe Dube	Chairperson (BEC)	Present	No
5. Cydwell Teffu	SCM Official	Present	No
6. Conny Mathebula	SCM Official	Present	No

145. OUTA only received appointment letters for two of the BAC members namely Mr Tsheola Matsebe and Ms Fikile Maluadzi. Both were appointed by the CEO on 22 June 2020 and Mr Matsebe was appointed as the chairperson. No appointment letter for Mr Andile Sipengane was made available.
146. The BAC primarily assessed the consistency of the information submitted by the bidders. It also verified the supporting evidence used to award points for professional registration with the SACPCMP and evaluated the service providers' capacity by reviewing their reference letters.

147. The extract from the BAC report as seen below, confirmed that the reference letters of all the bidders were attached and that the reference letters indicated experience in project management.

Functionality Element	Bidder 04	Bidder 05	Bidder 09	Bidder 10
The Potential Bidder provided and attached proof of professional registration with the regulatory body, The South African Council for the Project and Construction Management Professions (SACPCMP)	Verified and certificate valid	Verified and certificate valid	Verified and certificate valid	Verified and certificate valid
Capacity of Service Provider	Reference letters attached it's for project management	Reference letters attached it's for project management	Reference letters attached it's for project management	Reference letters attached it's for project management

148. The BAC also failed to identify the fact that the reference letters of Resolutions Studio was issued by some of the core team members of the company.
149. The BAC report was signed by Mr Cydwell Teffu (SCM member), Ms Hlengiwe Dube (BEC chairperson), Mr Tsheola Matsebe (BAC chairperson), and the CEO Mr Menzi Fakude. None of these officials dated the report when they signed.
150. The failure to date their signatures is a compliance defect. By omitting the date of execution, these officials destroyed the audit trail, making it impossible to verify if the tender was adjudicated within its legal validity period.

INVOICES AND BILLING DOCUMENTS

151. Resolutions Studio submitted timesheets for a total number of 1313 hours worked on the project as shown in the table below.

Month	Hours Captured
June 2023	28
August 2023	20
October 2023	95
November 2023	100
December 2023	100
January 2024	100
April 2024	70
May 2024	100
June 2024	100
July 2024	100
August 2024	100
September 2024	100
October 2024	100
December 2024	100
TOTAL HOURS	1313

152. However, according to the invoices received from SSETA, Resolutions Studio submitted invoices for the total number of 1459 hours claimed. The invoices are summarised in the table below.

Invoice Date	Billing Month	Invoice Number	Hours Captured on Invoice	Unit Price	VAT 15%	Total Amount
16-Oct-23	July 2023	0001_July 2023_SSETA	74	1 081,29	-	80 015,46
16-Oct-23	August 2023	0002_Aug 2023_SSETA	20	1 081,29	-	21 625,80
10-Nov-23	September 2023	0003_Sept 2023_SSETA	100	1 081,29	-	108 129,00
10-Nov-23	October 2023	0004_Oct 2023_SSETA	95	1 081,29	-	102 722,55
10-Nov-23	November 2023	0005_Nov 2023_SSETA	100	1 081,29	-	108 129,00
06-Jan-24	December 2023	0006_Dec 2023_SSETA	100	1 081,29	-	108 129,00
04-Feb-23	January 2024	0007_Jan 2024_SSETA	100	1 081,29	-	108 129,00
03-May-24	April 2024	0010_April 2024_SSETA	70	1 081,29	-	75 690,30
31-May-24	May 2024	0011_May 2024_SSETA	100	1 081,29	-	108 129,00
31-Jul-24	June 2024	0012_June 2024_SSETA	100	1 081,29	-	108 129,00
31-Jul-24	July 2024	0013_July 2024_SSETA	100	1 081,29	-	108 129,00
09-Oct-24	August 2024	0014_Aug 2024_SSETA	100	1 081,29	-	108 129,00
09-Oct-24	September 2024	0015_Sept 2024_SSETA	100	1 081,29	-	108 129,00
05-Nov-24	October 2024	0016_Oct 2024_SSETA	100	1 081,29	16 219,35	124 348,35
03-Dec-24	November 2024	0017_Nov 2024_SSETA	100	1 081,29	16 219,35	124 348,35
15-Jan-25	December 2024	0018_Dec 2024_SSETA	100	1 081,29	16 219,35	124 348,35
			1459		48 658,05	1 626 260,16

153. Ms Dawood declared with the submission of Resolutions Studio's bid that the company was not registered for VAT.

SUPPLIER INFORMATION					
NAME OF BIDDER	RESOLUTIONS STUDIO				
POSTAL ADDRESS	79 CHERRY DRIVE, RANDPARK, EXT 5, 2194, JOHANNESBURG				
STREET ADDRESS	79 CHERRY DRIVE, RANDPARK, EXT 5, 2194, JOHANNESBURG				
TELEPHONE NUMBER	CODE		NUMBER		
CELLPHONE NUMBER	083 992 2290				
FACSIMILE NUMBER	CODE		NUMBER		
E-MAIL ADDRESS	rudawood@synconsulting.co.za				
VAT REGISTRATION NUMBER	N/A				
SUPPLIER COMPLIANCE STATUS	TAX COMPLIANCE SYSTEM PIN:	141635734N	O R	CENTRAL SUPPLIER DATABASE No:	MAAA 1064100
B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE	TICK BOX]	APPLICABLE	B-BBEE STATUS LEVEL SWORN AFFIDAVIT	[TICK APPLICABLE BOX] ☒ Yes ☐ No	
	☐ Yes ☐ No				

154. Resolutions Studio's CSD registration report also reveals that the company was not registered for VAT.

CSD REGISTRATION REPORT

TAX INFORMATION			
Income tax number	9026321266	Created by	rudawood@restudio.co.za
Is this supplier a VAT vendor?	No	Created date	07 Apr 2021 10:51:29:097
Are you Registered with SARS?	Yes	Edit by	rudawood@restudio.co.za
Last validation date	02 Aug 2022 18:53:00:000	Edit date	07 Apr 2021 10:51:29:000
Overall Tax Status	Tax Compliant		

155. A VAT vendor search on the official SARS website on 7 July 2026 revealed that Resolutions Studio was still not registered as a VAT vendor.

7/7/26, 8:25 AM
VAT Vendor Search



v1.0.5
VAT Vendor Search

Note: You need a valid Vat Number or an Exact VAT Trading Name. [Help](#) for more information.
Click on

VAT Number:		No records found
VAT Trading Name:	Resolutions Studio	Search

156. However, the last 3 invoices submitted by Resolutions Studio dated 5 November 2024, 3 December 2024 and 15 January 2025 respectively, VAT in the amount of R16 219.35 was charged on each of the invoices. The total VAT charged was in the amount of R48 658.05.
157. Below is a copy of an invoice dated 5 November 2024 indicating that Resolution Studio charged VAT of 15%. The other 2 remaining invoices appears similar.

Customer Company:	Services SETA	Client Vat Reg No:	
For Attention:	Mr Makhaya Blasi	Resolutions Studio VAT	Pending
Contact Number:	(011) 276 9600		
Physical Address:	15 Sherborne Road, Parktown, Johannesburg		
Date:	05-Nov-24		
Project Description:	FACILITATE THE OPERATIONALISATION OF THE CONSTRUCTED SKILLS CENTRES		
Invoice number:	0016_Oct 2024_SSETA		

[illegible]

Payment Terms: 30 days

Total due	R 124 348,35
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Account Details:

Name	Resolutions Studio
Bank	First National Bank
Branch	Cresta
Branch Code	234905
Account No.	

ground

Company Registration number: 2016/442786/07

Directors: Rugayya Dawood, Bibi Fathima Dawood

We thank you for your support!

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CONCLUSION

159. The investigation into Services SETA Tender Proc T630 exposes a meticulously orchestrated operation designed to bypass, manipulate and defeat the public procurement controls of the state. Resolutions Studio (Pty) Ltd was awarded a multi-million-rand contract despite failing to meet the foundational, mandatory requirements of the tender framework.
160. The evidence gathered reveals a deceptive "bait-and-switch" and "paper engineering" scheme. The bidder fabricated a compliant corporate history, submitted fraudulent, backdated reference letters authored by its own core team members, and utilised an illicitly self-certified human resources profile to inflate its functionality scores. This deception culminated in financial fraud, with the entity unlawfully pocketing public funds through unauthorised VAT billing.
161. The corruption was actively enabled by the capitulation of the Services SETA's internal control environment. The Bid Evaluation Committee (BEC) and Bid Adjudication Committee (BAC) abandoned their statutory verification duties, functioning as rubber stamps to push a fatally non-compliant bid through the system. By signing a critical award document without dating it, these officials shattered the public audit trail, epitomising the profound dereliction of fiduciary duty that enables irregular and corrupt expenditure within public entities.