

The alleged whitewashing of Jonas Makwakwa

How international law firm Hogan Lovells allegedly whitewashed a disciplinary investigation of suspended SARS Commissioner Tom Moyane's right-hand man, Jonas Makwakwa, and sanctioned his return to work is the subject of a [Scorpio](#) commentary on the [Daily Maverick](#) site. It notes a formal disciplinary investigation required Makwakwa to explain the origins of about R2.4m in mysterious cash and electronic payments that flowed through his private FNB account between 2010 and 2016. Audit firm PwC concluded that Makwakwa's explanation of only R2 200 in payments 'appear to be plausible'. Makwakwa either refused, could not explain conclusively or could not remember who deposited the rest of the R2.4m into his account. The investigation was ordered by the Financial Intelligence Centre (FIC) in May 2016 after compiling what [Scorpio](#) describes as a devastating report on Makwakwa's mysterious good fortune. In September 2016 tax boss Moyane appointed attorney Lavery Modise, chair of international law firm Hogan Lovells, to investigate and conduct disciplinary proceedings against Makwakwa. **Despite having the benefit of the report by PwC, Modise and his team ultimately charged Makwakwa with everything he could explain, and with exactly nothing that he previously struggled to explain or simply refused to account for,** notes [Scorpio](#). Hogan Lovells argues that SARS had 'limited scope to investigate and charge Makwakwa' in particular, it did not have the power to compel Makwakwa to provide additional documents or answer additional questions and these limitations resulted in those charges that could be put to Makwakwa, to form the basis of an inquiry'. According to Treasury's head of tax and financial sector policy Ismail Momoniat, the 'key point' in the Makwakwa debacle is that 'institutions like Hogan Lovells and PwC should be compelled to set the record straight when their public sector 'client' distorts their report, and should be compelled to set the record straight with the Treasury, Auditor-General and Parliament.'