**SECTION 8: SUMMARY OF DETAILED AUDIT FINDINGS**

| **Page. no.** | **Finding** | **Classification** | | | | | **Rating** | | | **Number of times reported in previous 3 years** | **Status of implementation of previous year(s) recommendation** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Misstatements in financial statements** | **Misstatements in annual performance report** | **Non-compliance with laws & regulations** | **Internal control deficiency** | **Service delivery** | **Matters affecting the auditor’s report** | **Other important matters** | **Administrative matters** |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Immovable assets** | | | | | | | | | | | | |
| 75 | Immovable assets: Disclosure note for immovable asset misstated | | ✓ |  | ✓ |  |  | ✓ |  |  | 3 | In progress |
| 78 | Immovable assets: Unsurveyed land not disclosed (Ex 194) | | ✓ |  | ✓ |  |  | ✓ |  |  | 3 | In progress |
| 80 | Immovable assets: Foreign assets disclosed in the note (Ex 200) | | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 83 | Immovable assets: Assets register recorded in DPW and Rural development (Ex 195) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 85 | Immovable assets: Heritage assets not disclosed (Ex 199) | | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 87 | Immovable asset: No reconciliation performed between public works and other provincial department (Ex 218) | |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 89 | Immovable asset: Assets disclosed at R1 value (Ex 219) | | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 91 | Immovable asset: Not all the disposals were included in the note. (Ex 220) | | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 93 | Immovable asset: The asset not appearing in the deeds register (Ex 231) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 95 | Immovable asset: Valuation of the asset performed (Ex 233) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 97 | Immovable assets: Assets register recorded in National Department of Public Works and Provincial Department of Public Works (Ex 250) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 99 | IDT asset transaction not appropriately disclosed (Ex 267) | |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 102 | Immovable Assets: The department did not disclose the schools in the disclosure note (Ex 290) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Predetermined objectives** | | | | | | | | | | | | |
| 111 | Reasons for major variances not supported by sufficient appropriate evidence (Ex 259) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 116 | Reasons for major variances not explained (Ex185) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 121 | Predetermined objectives: Planned and reported targets are not specific (Ex 17) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 124 | Predetermined objectives: Planned and reported targets are not measurable (Ex 69) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 129 | Predetermined objectives: Planned and reported performance indicator not well-defined (Ex 142) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 134 | Predetermined objectives: Planned and reported performance indicator is not verifiable (Ex 27) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 139 | Predetermined Objectives: Reported performance not valid (Ex 221) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 144 | Predetermined Objectives: Reported performance not accurate (Ex 262) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 149 | Predetermined Objectives: Source information supporting actual performance not complete (Ex 257) | |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 155 | Predetermined Objectives: Achievement of planned targets (Ex 29) | |  | ✓ |  |  | ✓ | ✓ |  |  | 1 | In progress |
| 161 | Predetermined Objectives: Material adjustments to the annual performance report (Ex 300) | |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Receivables for departmental revenue** | | | | | | | | | | | | |
| 202 | Receivables for departmental revenue: not complete (Ex 236) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 204 | Receivable for department revenue: No reconciliation performed rental list and asset register (Ex 223) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Compliance with laws and regulations** | | | | | | | | | | | | |
| 299 | Compliance with laws and regulations: Code of conduct not appropriately communicated (Ex 1) | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 301 | SCM - Payments not made within 30 days – Pretoria region Ex 5 | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 304 | SCM - Payments not made within 30 days – Head office Ex 48 | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 307 | Issued - SCM - Payments not made within 30 days – Pretoria region (Ex 100) | | ✓ |  |  |  |  | ✓ |  |  | 2 | In progress |
| 310 | Accruals - Payments not made within 30 days – Head office accruals (Ex 135) | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 314 | Payment not made within 30 Days – head office Ex 205 | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 318 | Invoices not paid within 30 days Ex 277 | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 320 | Compliance with laws and regulations: Availability of fraud prevention plan (Ex 13) | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 322 | Procurement in terms of TR 16A6.4 not reported to AGSA within 10 working days (Ex 22) | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 327 | Compliance with laws and regulations - Risk management committee (Ex 25) | |  |  | ✓ |  |  | ✓ |  |  | 1 | Not addressed |
| 329 | Compliance with laws and regulations: No policies and procedures in place (Ex 26) | |  |  | ✓ |  |  | ✓ |  |  | 2 | Not addressed |
| 332 | Financial misconduct: Potential irregularities not being timeously investigated (Ex 33) | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 336 | Compliance with laws and regulations: Updated list of policies (Ex 72) | |  |  | ✓ |  |  | ✓ |  |  | 2 | Not addressed |
| 352 | Compliance with laws and regulations: Review of interim financial statements Ex 131 | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 354 | Financial misconduct: Suspension not finalised timeously (Ex 216) | |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 356 | Compliance with laws and regulations: Risk assessment not finalised (Ex 225) | |  |  | ✓ |  |  | ✓ |  |  | 2 | Not addressed |
| **Irregular Expenditure** | | | | | | | | | | | | |
| 457 | Irregular Expenditure - Completeness of irregular expenditure cannot be confirmed (Ex 62) | | ✓ |  |  | ✓ |  | ✓ |  |  | 3 | In progress |
| 460 | Irregular Expenditure (Ex 240) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 470 | Prior year disclosure of irregular expenditure (Ex 222) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| **Related party transactions** | | | | | | | | | | | | |
| 485 | Leases paid on behalf of client department not disclosed in the related party disclosure note Ex 224 | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 490 | Related Party Disclosure Note (Direct costs: PMTE) (Ex 283) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 494 | Related Parties: Related party transactions being misstated (Ex 254) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 496 | Related party transactions: IDT transactions incorrectly disclosed in the related party disclosure note (Ex 266) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 500 | Related Party Disclosure Note (Direct and Indirect costs) Ex 299 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 505 | Related party disclosure note understated with planned and unplanned maintenance Ex 302 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 508 | Related Parties: Differences pertaining to confirmed and unconfirmed balances (Ex 263) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Commitments** | | | | | | | | | | | | |
| 516 | Commitments and accruals understated (Ex 252) | | ✓ |  | ` | ✓ |  | ✓ |  |  | 1 | In progress |
| 520 | Commitments overstated (Ex 274) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 524 | CPAP commitment limitation (Ex 291) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 526 | IDT commitment not included as part of commitments (Ex 282) | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Contingent liabilities** | | | | | | | | | | | | |
| 536 | Labour relations matters not considered for disclosure in the financial statements (Ex 270) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 540 | Contingent liabilities Ex 201 | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 545 | Limitation of scope – possible contingent liabilities (Ex 271) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| **Accruals** | | | | | | | | | | | | |
| 547 | Accruals - Deviations pertaining to accruals (Ex 7) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| **Public Private Partnership** | | | | | | | | | | | | |
| 551 | Public Private Partnership - Incorrect and incomplete disclosure of public private partnership information the interim financial statements (Ex 20) | | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| **Operating lease** | | | | | | | | | | | | |
| 572 | Assessment of operating lease Ex 280 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 576 | Commitments- Operating lease revenue Ex 244 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 579 | Lease commitments deviations Ex 38 | | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 582 | Operating Lease commitments Ex137 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 593 | Discrepancies pertaining to operating leases Ex 237 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Unauthorised Expenditure** | | | | | | | | | | | | |
| 645 | Unauthorised expenditure : Unauthorised expenditure of the previous year’s not effectively followed up (Ex 247) | |  |  |  | ✓ |  | ✓ |  |  | 3 | In progress |
| 650 | Unauthorised expenditure not disclosed (Ex 238) | | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| **Fruitless and Wasteful expenditure** | | | | | | | | | | | | |
| 665 | Fruitless Expenditure: Construction Contracts Ex 297 | | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Goods and Services** | | | | | | | | | | | | |
| 674 | | Procurement batch – Bid no - HP11/037 First Technology (Pty) Ltd (Ex 42) |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 683 | | SCM – Bid no - HS11/020 Senex Interiors (Pty) Ltd ex 44 |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 692 | | Issued - Deviations pertaining to SCM: procurement batch 157696 – Msomipuisano (Ex 50) |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 696 | | SCM - PM-01877 - 156942 Motseng (Ex 57) | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 706 | | SCM - PM-018636 - 155830 Motseng (Ex 58) | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 714 | | SCM - 168108 - Motseng Investment (Ex 59) |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 721 | | SCM - PM-018907 - 168478 Motseng (Ex 60) | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 731 | | SCM - PM-018917 - 168477 Motseng (Ex 61) | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 742 | | Issued - MTKR Marketing and Communication – OR-052928, PM-133334 (Ex 74) |  |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 746 | | Issued - KGOBO-KGOBO SECURITY BUSINESS PR (Ex 79) | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 750 | | Procurement batch 178239 – CHM Vuwani Ex 83 | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 757 | | Deviations from supply chain management requirements – Emisolve (PTY) LTD – head office Ex 88 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 765 | | Deviation from SCM - SITA OR 051775 – HO (Ex 89) |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 771 | | Issued - Deviations from supply chain management – Senex Interiors Pty Ltd – Pretoria region (Ex 90) | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 781 | | Prospective supplier list (Ex 91) |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 790 | | Supply chain Management deviations – Motseng Investments – Pretoria Region Ex 92 | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 800 | | Deviations from Supply Chain Management – Motseng Investment – Pretoria Region Ex 93 | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 808 | | Issued - SCM - 153449 - Motseng Investment (Ex 94) | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 817 | | Issued - SCM - 153448 - Motseng Investment (Ex 95) | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 825 | | Contract Extension – Gemini Moon t/a XL Nexus Travel – PTA Region Ex 97 | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 832 | | Issued - Deviations from supply chain management – North Natal Tissue – Pretoria Region (Ex 99) |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 844 | | Issued - SCM - Motseng Investments – FANO169143 (Ex 101) |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 853 | | Issued - Deviations from supply chain management - Essel trading (Ex 104) | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 862 | | Issued - SCM deviation- Maphale Motuba(167711) (Ex 118) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 870 | | Issued - SCM deviation- Maphale Motuba (175408) (Ex 119) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 876 | | Issued - SCM deviation- Senex Interior (168091) (Ex 120) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 883 | | Issued - SCM deviation- Mosiwa Building Enterprises(168789)PTA (Ex 121) | ✓ |  |  |  |  | ✓ |  |  | 1 | In progress |
| 891 | | Limitation of scope - Umkhaya Property Management Ex 123 | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 896 | | Deviations from supply chain management requirements – Profteam CC. Ex 124 | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 891 | | Issued - VAT registration number not recorded on BAS (Ex 126) | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 903 | | Issued - SCM PTA region Motseng SCOA Classification (Ex 158) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 911 | | Issued - SCM Motseng 186188 PTA region Service rendered before approval (Ex 159) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 919 | | Deviations from supply chain management –Khorako Multimedia CC – Pretoria regional office Ex 161 | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 928 | | Issued - SCM PTA region 171813 Maphale Motuba - Delegations, and 3 quotes (Ex 163) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 932 | | Issued - SCM-Head Office -Quotes Glorina General Trading (Ex 165) | ✓ |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 935 | | Issued - SCM-Head Office Ubuntu Technologies-SBD4 (Ex 166) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 945 | | Issued - Deviations from supply chain management requirements – Forrest Office Furniture (Ex 167) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 952 | | Deviations from supply chain management – Ibhubesi Information Technology – Pretoria Region Ex 170 | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 960 | | Issued - SCM-PTA region Mamanopi- Delegations (Ex 171) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 974 | | Issued - SCM-PTA region BMT Streetbever - 3 Quotations (Ex 172) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 980 | | Issued - SCM PTA region INTO Fabrics- 3 Quotations (Ex 173) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 990 | | Deviations from supply chain management – MJBX Business Enterprise CC – Pretoria (Ex 176) | ✓ |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 995 | | Cash and Cash equivalent (Petty Cash) - Non compliance – Head Office (Ex 179) | ✓ |  | ✓ |  |  | ✓ |  |  | 2 | In progress |
| 1000 | | Deviation from SCM – Neo Technologies [Batch 172708] Ex 202 |  |  | ✓ |  |  | ✓ |  |  | 1 | In progress |
| 1008 | | Deviations pertaining to SCM: Documentation on non successful bidders not submitted (Ex 239) | ✓ |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 1015 | | SCM deviations – SITA contract 285/1 Ex 245 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1025 | | Approvals to perform other remunerative work Ex 248 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1033 | | Limitation of scope – Loftside Ex 260 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1036 | | Deviation from Supply Chain Management – SAB & T – Head Office Ex 264 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1041 | | Essel Trading – 3 Quotations not obtained and other procurement matters Ex 275 |  |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 1045 | | Gardening Furniture – 3 Quotations not obtained and other procurement matters Ex 276 |  |  |  | ✓ |  | ✓ |  |  | 2 | In progress |
| 1049 | | Deviation from Supply Chain Management –HP11/034 - Head Office Ex 281 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1052 | | Shibe Interiors – 3 Quotations not obtained and other procurement matter (Ex 284) |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1056 | | Prestige Assets (Nana’s Design) – 3 Quotations not obtained and other procurement matters Ex 285 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1061 | | Prestige Assets (Motse Interiors) – 3 Quotations not obtained and other procurement matters Ex 286 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1065 | | Prestige Assets (Motse Interiors) – three quotations not obtained and other procurement matters (Ex 287) |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| 1071 | | SCM House at 285 Julius Jeppe Street, Waterkloof – Queens Life Style Ex 289 |  |  |  | ✓ |  | ✓ |  |  | 1 | In progress |
| **Immovable Assets** | | | | | | | | | | | | |
| 104 | Immovable assets: No evidence could be obtained that the asset sold at the market related prices (Ex 253) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 106 | Immovable assets: Inconsistence recording in the immovable asset register IE Works (Ex 198) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 108 | Immovable asset register: The register columns are not completed (PMIS) (Ex 217) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| **Predetermined objectives** | | | | | | | | | | | | |
| 167 | Predetermined Objectives: Reported performance not complete (Ex 261) | |  |  | ✓ |  |  |  | ✓ |  | 1 |  |
| 170 | Predetermined objectives – Planned and reported targets are not time-bound (Ex 153) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 172 | Predetermined objectives - Consistence of budget and strategic plan (Ex 14) | |  | ✓ | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 174 | Predetermined Objectives: Policy not comprehensive (Ex 85) | |  | ✓ | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 176 | Performance information: No information systems to monitor progress of the targets (Ex 132) | |  |  | ✓ | ✓ |  |  | ✓ |  | 1 | In progress |
| 179 | Predetermined objectives: No indicators and targets for programme 5 (Ex 184) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 181 | Predetermined objectives: Errors on MIS and WBS EPWP systems (Ex 258) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 184 | Predetermined objectives: The findings relating to control environment of the EPWP projects on site (Ex 298) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| **Receivables for departmental revenue** | | | | | | | | | | | | |
| 206 | Receivables for Departmental Revenue: No evidence in debtors file as proof that department has taken steps to recover the debts (Ex 47) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 208 | Receivables for departmental revenue: Credibility Check not performed on new contract (Ex 227) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 210 | Receivable for departmental revenue: Debtor written off but included in the list (Ex 229) | | ✓ |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 211 | Receivables from Departmental Revenue: Debtor was allocated two debtor numbers (Ex 24) | | ✓ |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 213 | Receivables for department revenue: Weakness in rental debtor’s management policy (Ex 112) | |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| **Receivables** | | | | | | | | | | | | |
| 215 | Receivables: Disallowance Miscellaneous Account not cleared (Ex 256) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 219 | Receivables: Debtors not raised (Ex 134) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 222 | Receivables: Unconfirmed balances not followed up Ex 175) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| **Human Resource Management** | | | | | | | | | | | | |
| 225 | Human Resource Management: Salary overpayment (Pretoria Regional Office) (Ex 11) | | ✓ |  |  | ✓ |  |  | ✓ |  | 2 | In progress |
| 227 | Human Resource Management: Incorrect allocation of employer’s contribution: pension fund amount (Ex 73) | | ✓ |  |  | ✓ |  |  | ✓ |  | 2 | In progress |
| 230 | Human Resource Management: High vacancy rate Ex125 | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 233 | Human Resource Management: Payroll Certificate deviationsEx106 | |  |  | ✓ | ✓ |  |  | ✓ |  | 2 | Not addressed |
| 237 | Human Resource Management: Workplan & Performance Score Sheet not dated on signature (Ex 75) | |  |  | ✓ | ✓ |  |  | ✓ |  | 2 | In progress |
| 239 | Human Resource Management: Employee verification (Ex 192) | |  |  | ✓ |  |  |  | ✓ |  | 2 | In progress |
| 240 | Human Resource Management: The department with the high number of additional post (214) | |  |  |  | ✓ |  |  | ✓ |  | 2 | In progress |
| 242 | Human Resource Management: No claim registers for overtime (Ex 114) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 244 | Human Resource Management: Incapacity leave application forms not signed by HOD – PTA (Ex 139) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 246 | Human Resource Management: Gratuity payouts - PTA (Ex 43) | |  |  | ✓ |  |  |  | ✓ |  | 2 | In progress |
| 249 | Human Resource Management: Family Responsibility leave.(Pretoria Regional Office) (Ex 127) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 251 | Human Resource Management: No verification checks performed for new appointments (Ex168) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 253 | Human Resource Management: HR oversight report not accurate (Ex 269) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 255 | Human Resource Management: Duplicate bank account numbers (Ex169) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 257 | Human Resource Management: Organisational structure not aligned with the strategic plan (Ex 255) | |  |  | ✓ | ✓ |  |  | ✓ |  | 1 | In progress |
| 259 | Human Resource Management: Posts vacant for over 12 months (Ex 193) | |  |  | ✓ | ✓ |  |  | ✓ |  | 2 | Not addressed |
| **Transfer payments** | | | | | | | | | | | | |
| 275 | Transfer Payment not made in the Primary Bank Account (Ex 156) | |  |  |  | ✓ | ✓ |  | ✓ |  |  | In progress |
| 277 | Difference between transfer items expenditure allocated in Note 7, Appropriation per economic classification and Vote (Ex 132) | | ✓ |  |  |  | ✓ |  | ✓ |  |  | In progress |
| 280 | Transfers and subsidies: Unspent funds Ex 268 | |  |  |  |  | ✓ |  | ✓ |  |  | In progress |
| **Provisions** | | | | | | | | | | | | |
| 283 | Provision: The amount incorrectly disclosed (Ex 187) | | ✓ |  |  |  |  |  | ✓ |  |  | In progress |
| **Gifts, Sponsorship and Donations** | | | | | | | | | | | | |
| 285 | Gifts, Sponsorship and Donations received: Not included in the register (Ex 81) | |  |  | ✓ | ✓ |  |  | ✓ |  |  | In progress |
| **Key Personnel Management** | | | | | | | | | | | | |
| 287 | Key Personnel Management: Incorrect calculation of the disclosure amounts (Ex190) | | ✓ |  |  | ✓ |  |  | ✓ |  |  | In progress |
|  |  | |  |  |  |  |  |  |  |  |  |  |
| **Contingent liabilities** | | | | | | | | | | | | |
| 291 | Guarantees: Guarantees not redeemed (Ex 234) | |  |  |  | ✓ |  |  | ✓ |  |  | In progress |
| 293 | Guarantees ( Motor and Housing) - No bank confirmation were submitted for audit (Ex 147) | | ✓ |  |  |  |  |  | ✓ |  |  | In progress |
| 295 | Deviations pertaining to contingent liabilities (Ex 9) | | ✓ |  | ✓ |  |  |  | ✓ |  |  | In progress |
| **Compliance with laws and regulations** | | | | | | | | | | | | |
| 358 | Compliance with laws and regulations: IYM not submitted timeously to NT (Ex 12) | |  |  | ✓ |  |  |  | ✓ |  | 2 | Not addressed |
| 360 | Issued - Difference between Excel annual financial statement and Word annual financial statement (Ex 78) | | ✓ |  |  | ✓ |  |  | ✓ |  |  | In progress |
| 369 | Compliance with laws and regulations: No policy on skills retention (Ex 15) | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| 371 | Compliance with laws and regulations: Late submission of reports to National Treasury (Ex 31) | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| 373 | Compliance with laws and regulations : Information system steering committee meetings- Ex 103 | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 377 | Issued - SCM PTA 169144 Maphale Motuba Supplier not listed on prospective supplier list (Ex 177) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 383 | Compliance: Impact of bank overdraft on NDPW not included in the AO report (Ex 293) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 385 | Payable non-compliance with Section 38(1)(f) of the Public Finance Management Act Ex 304 | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 386 | Irregular expenditure not reported to National Treasury ex 305 | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| **Internal Audit** | | | | | | | | | | | | |
| 390 | Internal Audit - External review was not performed (Ex 86) | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| 392 | Internal Audit: Internal audit work did comply with Treasury Regulation 3.2 (Ex 87) | |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| **Audit Committee** | | | | | | | | | | | | |
| 402 | Audit committee: Management’s non-assessment of the effectiveness of the audit committee. Ex 36 | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| 404 | Audit Committee: Audit Committee Charter not adopted by the Minister (Ex 18) | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| **Intangible assets** | | | | | | | | | | | | |
| 406 | Intangible Assets: Incorrectly classified (Ex 196) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| **Movable Tangible Assets** | | | | | | | | | | | | |
| 408 | MovableTangibleAssets: Asset with no barcodes (Ex 2) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 410 | Movable Assets: Assets disclosed at R1 value (Ex 68) | | ✓ |  | ✓ | ✓ |  |  | ✓ |  | 1 | In progress |
| 415 | Movable Assets: Assets with the same bar code (Ex 70) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 416 | Movable Assets: Asset policy not aligned to Departmental Financial Reporting Framework Guide (Ex 84) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 420 | Movable Assets - Asset recorded twice on the 31 March 2012 asset register (Ex 207) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 423 | Movable Asset - Assets found on location but were not recorded on the RR032 report (Ex 208) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 426 | Movable Assets - Asset were not found on location as per RR032 report (Ex 209) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 429 | Movable Assets: List of assets transferred not submitted to Treasury and the Auditor-General within 14 days of the transfer (Ex 105) | |  |  | ✓ | ✓ |  |  | ✓ |  | 1 | In progress |
| 431 | Movable assets: Incorrect asset descriptions used on either 31 March 2112 register or RR032 report (Ex 210) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 434 | Movable Assets: Asset barcodes incorrectly recorded (Ex 211) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 436 | Movable Assets - Genadendal - Different asset serial number as RR032 report and catalogue (Ex 212) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 439 | Movable Assets - Gendendal - Different asset descriptions as per RR032 report and catalogue (Ex 213) | |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 442 | Movable Assets - Assets appear on HO and PTA asset registers (Ex 226) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 444 | Movable asset - Assets recorded on the 31 March asset register but not on the RR032 report (Ex 206) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 447 | Movable Assets - Asset recorded on RR032 report but could not be traced on 31 March 2012 asset register (Ex 109) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 450 | Movable Assets- Vehicles on the asset register but not used by the Department (Ex 154) | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| 453 | Movable Assets: No location on the asset register (Ex 178) | |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| **Related party transactions** | | | | | | | | | | | | |
| 473 | Compliance with laws and regulations: PMTE transactions not appropriately recorded in records and AFS (Ex 41) | |  |  | ✓ |  |  |  | ✓ |  | 1 | Not addressed |
| 477 | Idt Related party transactions (Ex8) | | ✓ |  |  | ✓ |  |  | ✓ |  |  | In progress |
| **Commitments** | | | | | | | | | | | | |
| 528 | Commitments in the related party disclosure note understated (Ex 273) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 531 | Variation orders deviations not reported to National Treasury and AGSA. Ex 288 | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| **Public Private Partnership** | | | | | | | | | | | | |
| 555 | Duplication in Public, Private, Partnership disclosure (Ex 265) | | ✓ |  |  |  | ✓ |  | ✓ |  |  | In progress |
| **Payable** | | | | | | | | | | | | |
| 557 | Payables: Payables reconciling items not timeously cleared Ex 4 | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 562 | Payables: Authorisation of Journals by non-delegated officials (Ex 242) | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 565 | Payables: Incorrect classification of a payable ex 272 | |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| **Contingent Assets** | | | | | | | | | | | | |
| 567 | Contingent Assets – overstated (Ex 241) | | ✓ |  |  |  |  |  | ✓ |  |  | In progress |
| **Operating lease** | | | | | | | | | | | | |
| 618 | Operating lease commitments - restated amounts - (opening balance) overstated (Ex 246) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 622 | Operating lease commitments: restated amounts (Ex 243) | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 624 | Commitments: Operating lease revenue Ex 295 | | ✓ |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| **Finance lease commitments** | | | | | | | | | | | | |
| 644 | Scope limitation on finance leases (Ex 115) | |  |  |  | ✓ |  |  | ✓ |  |  | In progress |
| **Unauthorised expenditure** | | | | | | | | | | | | |
| 660 | Unauthorised expenditure not disclosed (Ex 228) | | ✓ |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| **Goods and Services** | | | | | | | | | | | | |
| 1076 | | Issued - Deviations from SCM - Nthinya Communications and Projects (Ex 6) |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1086 | | Travel and subsistence advances not timeously cleared (Ex 35) |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1107 | | Issued - Deviation from SCM- 169169 Mophale Motuba Creations (Ex 76) |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1117 | | Issued - Deviation from SCM - 152027 Kayros Decorating Plannet (Ex 77) | ✓ |  |  |  |  |  | ✓ |  | 1 | In progress |
| 1124 | | Partially paid or none payment for accommodation by other clients departments not disclosed in the related party disclosure note. Ex 82 |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 1127 | | Deviations from SCM – Mokonyane Catering Service – PTA Region Ex 98 |  |  |  | ✓ |  |  | ✓ |  | 1 | In progress |
| 1129 | | Issued - SCM deviation- Spadi Civil and Building Construction(167727) PTA (Ex 122) |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1134 | | Issued - SCM PTA region Maphale 172011 no internal memo for less than 3 quotes obtained (Ex 160) |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1139 | | Issued - SCM - PTA 166382 KZN Oils Transversal contract (Ex 164) |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1142 | | Deviation from Supply Chain Management – Turner and Townsend – Head Office Ex 278 |  |  | ✓ |  |  |  | ✓ |  | 1 | In progress |
| 1145 | | SCM deviations – Sita contract 285-1 – Customised solutions Ex 301 |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| 1158 | | Independent Development Trust information not timeously submitted Ex 28 |  |  |  |  | ✓ |  | ✓ |  | 1 | In progress |
| **Information systems findings** | | | | | | | | | | | | |
| 1168 | | User Access Control - Inadequate implementation of user access controls at operating system level |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1170 | | User Access Control - Inadequate implementation of user access controls on PMIS |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1172 | | Data Centre Management - Aging PMIS infrastructure that is no longer supported by the manufacturer |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1174 | | Data Centre Management - Delays in migrating PMIS application to new infrastructure/platform |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1176 | | Governance - Information Services business plan not adopted by the steering committee |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1177 | | Governance - Position of the Chief Director Information Services not yet filled |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1178 | | Governance - Inadequate design of controls around the management of 3rd party IT service providers |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1180 | | Security Management - Database management and security controls not adequately designed |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1181 | | Security Management - The design of the domain controller security controls was found to be inadequate |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1182 | | Security Management - The design of the network system security controls was found to be inadequate |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1183 | | Personnel and Salaries System (PERSAL) - User account management procedures not adequately designed |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1184 | | Personnel and Salaries System - User account management procedures not adequately implemented |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1185 | | Logistical Information System (LOGIS) - User account management procedures not adequately designed |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1187 | | Logistical Information System (LOGIS): User account management procedures not adequately implemented |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1189 | | Information technology/business application systems - The design of the Works Control and Property Management Information Systems user access management was found to be inadequate |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1191 | | Information technology/business application systems - The design of the IE-Works user access management was found to be inadequate |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1193 | | Information technology service continuity - The Disaster Recovery Plan had not been implemented |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1194 | | Information technology service continuity - The design of the backup strategy process was found to be inadequate |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| 1196 | | IT Service Continuity - Inadequate backup solution for PMIS |  |  |  | ✓ |  |  | ✓ |  | 1 | Not addressed |
| **Goods and Services** | | | | | | | | | | | | |
| 1165 | | Procurement deviation registers not timeously provided. (Ex 56) |  |  |  | ✓ |  |  |  | ✓ | 1 | In progress |
| **Cash and Cash Equivalents** | | | | | | | | | | | | |
| 289 | Cash and Cash equivalent: No supporting documentation for adjustment amount (Ex 188) | |  |  |  | ✓ |  |  |  | ✓ | 1 | In progress |