**EMPLOYER NAME:**

**AUDIT FINDING: Limitation of Scope**

**Auditing Requirements**

The MOA (Memorandum of Agreement) states the following in terms of auditing requirements.:

The Council/ Employer shall:

* Allow UIF employees or an auditor or investigator so appointed, timeous unrestricted access to any records as UIF employees or the auditor or investigator may deem necessary to examine, for the purposes of discharging his or her duties; and
* without delay, furnish UIF employees or the auditor or investigator with any authority which may be required to enable him or her to obtain such information as he or she may reasonably require for such purpose.

The employer did not submit the following required documentation:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NO** | **FINDING** | **DESCRIPTION** | **ROOT CAUSE** | **RECOMMENDATION** | **EMPLOYERSRESPONSE** | **CORRECTIVE ACTION** | **FINDING RATING** | **EVIDENCE** |
| **1** | Employment validity of the employees | IRP5s, ID Copies and Employment contracts for the all the beneficiaries were not provided | Employer did not provide the relevant documents needed. | Employer must provide required information to resolve the finding | Awaiting employer's response | Employer must provide required information to resolve the finding | **Critical** | **WP2** |
| **2** | Payment verification | The employer did not provide all the required bank statements detailing the funds they received from UIF. | Employer did not provide the relevant documents needed. | Employer must provide required information to resolve the finding | Awaiting employer's response | Employer must provide required information to resolve the finding | **Critical** | **WP3** |
| **3** | Confirmation of the UIF Contributions | No payroll data or EMP501/201 documents were provided to confirm the employer’s monthly UIF contributions/declarations. | Employer did not provide the relevant documents needed. | Employer must provide required information to resolve the finding | Awaiting employer's response | Employer must provide required information to resolve the finding | **Critical** | **WP4** |