

- c) It was intimated, through discussions with the Mission officers, that there had been incidents of break-ins at two of the properties leased by the Mission, and a number of household items stolen, including television sets, CCTV decoder and Monitor, blankets, sheets, pillows, iron, kettle, toaster etc. In both instances, there had been no loss reports submitted to the appropriate authorities for evaluation of the circumstances of the occurrences and acquittance of the accounting records. The financial rules and regulations require that all losses and damages to Government properties should be reported.
- d) A test check of the physical stocks of consumable stores against the ledger balances had revealed some significant discrepancies, which indicated that the maintenance of the accounting records for these items was not of the standard prescribed by the Supplies Regulations and Procedures. This weakness carries with it the risk of misuse of supplies without notice or detection.
- e) According to the General Ledger account, the balance of the rental security deposits on the various properties leased by the Mission was P124 479 as at 31 March 2018. I had sought the Accounting Officer's confirmation that this balance is in accordance with the balance on records held by the Mission on property files.
- f) A check of the vehicle log books had indicated instances where officers' children had been transported to school using official vehicles. I had raised comments on this matter during the audits of other Missions in the past but to date I have still not had the Accounting Officers definitive comment on this practice, as an Accounting Officer.

As earlier indicated, the Accounting Officer's comments on the above observations were still awaited at the time of writing this report.

#### 84. **Audit of Accounts – Botswana High Commission, London**

Arising out of the audit of accounts and records of the above Mission, I addressed my observations and comments to the Accounting Officer for his comments, but at the time of writing this report I had still not received those comments. The main points raised are indicated below–

- a) A review of the revenue accounts had indicated that little attention had been paid to these accounts in the preparation