

Auditee: Matjhabeng Local Municipality  
Communications register  
Date 11-Feb-20



Issued, not due		34	29%	
Overdue		6	5%	
Received		76	66%	
Late response		39		34%
Resolved		27		23%
Not issued		0	0%	
Withdrawn		2	2%	
Closed		0	0%	
Total		116	102%	

Reporting level																
Communication #	iss	Description	Qualification (also include aggregate misstatement)	Compliance: AR	Performance information: AR	Audit report matter	Management report matter	AG Official	Date Issued	Date Due	Date Responded	Status	Was response received on time	Resolved, Not resolved or partially resolved	Auditors Response where not resolved	Days Late
1	2	(RESOLVED) Requested Information not submitted (General Planning)						Joyce	25-Oct-19	01-Nov-19	04-Nov-19	Received	No	Resolved	Management submitted all the information	3
2	3	(RESOLVED) Requested Information relating to internal audit not submitted						Kele	25-Oct-19	01-Nov-19	01-Nov-19	Received	Yes	Resolved	Management submitted all the information	0
3	4	Annual Financial Statements not submitted within two months after financial year		X		X	X	Kele	25-Oct-19	01-Nov-19	01-Nov-19	Received	Yes	Not resolved	Management acknowledges the finding therefore the finding remains	0
4	5	(RESOLVED) Requested Information relating to Human Resource Management not submitted						Kele	25-Oct-19	01-Nov-19	01-Nov-19	Received	Yes	Resolved	Management submitted all the information	0
5	6	No Performance agreements and evaluations for employees below sec57					X	Kele	25-Oct-19	01-Nov-19	01-Nov-19	Received	Yes	Not resolved	Management acknowledges the finding therefore the finding remains	0
6	8	Requested information RFI 10 not submitted					X	Kele	25-Oct-19	01-Nov-19	01-Nov-19	Received	Yes	Partially resolved	Management did not submit ARMs contract	0
7	13	Requested information relating to consequence management not submitted					X	Joyce	31-Oct-19	06-Nov-19	07-Nov-19	Received	no	Partially resolved	Management did not submit the following: - Any investigation report (for cases reported to SAPS).	1
8	10	(RESOLVED) Requested cash and bank not submitted						Joyce	25-Oct-19	01-Nov-19	01-Nov-19	Received	Yes	Resolved	Management submitted all the information	0
9	11	AOPO Key performance indicators not submitted				X	X	Joyce	14-Nov-19	20-Nov-19	28-Nov-19	Received	no	Not resolved	Management requested a workshop with the Audit team	8
10	16	(RESOLVED) AOPO Limitation						Joyce	04-Nov-19	11-Nov-19	07-Nov-19	Received	Yes	Resolved	Management submitted all the information	0
11	18	(RESOLVED) Key management						Joyce	04-Nov-19	11-Nov-19	12-Nov-19	Received	No	Resolved	Management submitted all the information	1
12	28	Declaration of interest -Audit committee					X	Max	14-Nov-19	20-Nov-19	17-Dec-19	Received	No	Not resolved	the declaration of interest for the other 3 audit committee members are still outstanding.	27
13	29	Declaration of interest - Section 57 Managers and council					X	Max	14-Nov-19	20-Nov-19	18-Nov-19	Received	Yes	Partially resolved	Council Declaration of interest for 2017/18 still outstanding	0
14	20	No disciplinary boardcommittee for 201819		X			X	Max	22-Nov-19	27-Nov-19	28-Nov-19	Received	No	Not resolved	Management agrees with the finding, its yet to appoint a disciplinary board committee	1
15	27	High Level review of the annual financial statements				X		Joyce	22-Nov-19	27-Nov-19	28-Nov-19	Received	No	Not resolved	Management agrees with findings, adjusted AFS awaited.	1
16	14	Employee Costs - High level of Vacancy rates					X	Kele	25-Nov-19	02-Dec-19	10-Dec-19	Received	No	Not resolved	Management agrees with finding	8
17	19	(RESOLVED) Employee Cost There was no Performance agreement for the Municipal						Kele	25-Nov-19	02-Dec-19	28-Nov-19	Received	Yes	Resolved	Management submitted all the information	0
18	22	(RESOLVED) No Interview reports for the identified people for						Kele	25-Nov-19	02-Dec-19	03-Dec-19	Received	No	Resolved	Management submitted all the information	1
19	24	(RESOLVED) Employee costs Executive Director's office not						Thabang	25-Nov-19	02-Dec-19	03-Dec-19	Received	No	Resolved	Management submitted all the information	1
20	30	Employee Costs there is no performance appraisals for s57 Employees					X	Abel	25-Nov-19	02-Dec-19	10-Dec-19	Received	No	Not resolved	Management agree with finding	8
21	25	Payables (non- compliance)		X			X	Joyce	25-Nov-19	02-Dec-19	02-Dec-19	Received	Yes	Not resolved	Management agrees with finding	0

22	1	Internal control deficiencies identified during planning					X	Joyce	26-Nov-19	03-Dec-19	03-Dec-19	Received	No	Not resolved	Management responses was evaluted, all information was provided was assessed except for these internal control deficiencies: 1. The organisational structure has not been approved by Council. 2. The action plan of Matjhabeng Local Municipality was inadequate and it did not address the internal control deficiencies.	0
23	9	(RESOLVED) Limitation of scope (Capital assets)						Kele	04-Dec-19	09-Dec-19	11-Dec-19	Received	No	Resolved	Management submitted all the information	2
24	32	Internal Audit function (Non-Contracted Services)		X			X	Kele	04-Dec-19	09-Dec-19	18-Dec-19	Received	No	Resolved	Management submitted all the information	9
25	43	Information requested not submitted - Contracted Services				X		Kele	04-Dec-19	09-Dec-19	11-Dec-19	Received	No	Resolved	Management submitted all the information	2
26	44	(RESOLVED) Information requested not submitted - General Expenses				X		Kele	04-Dec-19	09-Dec-19	12-Dec-19	Received	yes	Resolved	Management submitted all the information	3
27	45	Information requested not submitted - Repairs and Maintenance					X	Kele	04-Dec-19	09-Dec-19	11-Dec-19	Received	No	Resolved	Management submitted all the information	2
28	46	Information requested not submitted - Additional Contracted Services				X		Kele	04-Dec-19	09-Dec-19	11-Dec-19	Received	yes	Not resolved	Management submitted their responses, not all information was submitted. More information was received on the 14th of January 2020, but however, there is still information outstanding. - Trifecta	2
29	47	Information requested not submitted - Data Requested						Kele	04-Dec-19	09-Dec-19	10-Dec-19	Received	No	Not resolved	Management did not submit the information on the RFI	1
30	42	Information requested not submitted - Consultants					X	Kele	04-Dec-19	09-Dec-19	12-Dec-19	Received	No	Not resolved	Management submitted all the information	3
31	34	(RESOLVED) Information requested not submitted - Fuel and Transport						Kele	04-Dec-19	09-Dec-19	09-Dec-19	Received	Yes	Resolved	Management submitted all the information	0
32	26	Information requested not submitted - Petty Cash					X	Kele	04-Dec-19	09-Dec-19	10-Dec-19	Received	No	Not resolved	Management agrees with finding	1
33	52	Information requested not submitted - Payables					X	Max	06-Dec-19	10-Dec-19	11-Dec-19	Received	No	Not resolved	Management submitted all the information except for item 4 - Restatement journal amounting to R17 237 703	1
34	51	Information requested not submitted - Capital Assets					X	Kele	06-Dec-19	10-Dec-19	12-Dec-19	Received	Yes	Not resolved	Management did not submit the appropriate assessment	2
35	50	(RESOLVED) Information requested not submitted - VAT					X	Joyce	09-Dec-19	12-Dec-19	17-Dec-19	Received	No	Resolved	Management submitted all the information	5
36	48	Subsequent Events not correctly disclosed					X	Joyce	09-Dec-19	12-Dec-19	12-Dec-19	Received	Yes	Not resolved	Management agrees with the finding therefore the finding remains. We will wait for the adjusted financial statements to evaluate further.	0
37	49	Consultants Discrepancies identified (Internal Control)					X	Joyce	09-Dec-19	12-Dec-19	18-Dec-19	Received	No	Not resolved	Management response received and assessed. The following was concluded:  1.Management did not specify whether they agree or disagree. They indicated that they have not re-appointed HR consultants that were there in the prior year . Management however did not indicate if they do have a policy in place for consultants. Matter therefore remains.	6
38	60	(RESOLVED)Information requested not submitted - Deviations				X		Janine	17-Dec-19	20-Dec-19	19-Dec-19	Received	Yes	Resolved	Management submitted all the information	0

39	54	Information requested not submitted - Competitive Bidding				X		Kholi	18-Dec-19	06-Jan-20	19-Dec-19	Received	Yes	Partially resolved	<p>We acknowledge receipt of management response and is responded to as follows:</p> <p>CHIPPA WASTE MANAGEMENT BULK WATER PURCHASES 10114471 CHIPPA WASTE MANAGEMENT 869 565,22</p> <p>The cession agreement between Chippa Waste Management and F N Khosana Transport &amp; Construction was inspected. Note is taken of bid 20/2015 which management indicates the cession relates to and we have confirmed that the award that was audited in prior years is that of Mphephetwa Trading and not of F N Khosana.</p> <p>Submitted as well is the file of FN Khosana which includes only the documents F N Khosana and the BEC and BAC minutes. This therefore places a limitation in the audit of the procurement process that was followed as information of the other bidders was not submitted. This matter is not resolved</p> <p>E'TSHO CIVILS C&amp;PS: B&amp;A PROJECT MANAGEMENT 10116899 E'TSHO CIVILS 422 394,92</p> <p>Management has indicated that proper procurement processes were not followed for this appointment. However, no information was submitted to confirm procurement process followed. This matter therefore remains unresolved as the requested information was not submitted to audit the procurement process that was followed</p> <p>LITEGREEN C&amp;PS: B&amp;A BUSINESS &amp; FIN MANAGEMENT 10116916</p>	0
40	Several	Information requested not submitted - ISA					X	Kholi	12-Dec-19	18-Dec-19						0
41	53	Information requested not submitted - Government Grants						Janine	18-Dec-19	06-Jan-20	18-Dec-19	Received	Yes	Resolved	Management submitted all the information	0
42	57	Information requested not submitted - Quotation						Janine	18-Dec-19	06-Jan-20	19-Dec-19	Received	Yes	Resolved	No formal response was received from management. However, the information was subsequently submitted to the office of the	0
43	55	Information requested not submitted - Follow up on contracted services					X	Janine	18-Dec-19	06-Jan-20	20-Dec-19	Received	Yes	Partially resolved	Management submitted all the information except the follow up on a moon and earth trading and projects, and Jager Tech	0
44	78	(RESOLVED) Information requested not submitted - Property Rates (Journals)						Kele	18-Dec-19	06-Jan-20	20-Dec-19	Received	Yes	Resolved	Management submitted the information	0
45	56	Information requested not submitted - Key projects					X	Kele	18-Dec-19	06-Jan-20		Received		Partially resolved	Still information not submitted, schedule sent to client	0
46	58	Revenue- Estimates provided not reliable				X			07-Jan-20	20-Jan-20		Overdue				0
47	33	Information requested not submitted - AOPO					X		19-Dec-19	07-Jan-20		Closed			Management did not respond to finding, finding closed.	0
48	80	Information requested not submitted - AOPO Portfolio of Evidence				X			08-Jan-20	14-Jan-20	13-Jan-20	Received	Yes	Partially resolved	Management did not submit all the information related to the indicators. (Files outstanding 43 - 63)	0
49						Not issued										0
50	31	Information requested not submitted -Irregular Expenditure					X		08-Jan-20	14-Jan-20	14-Jan-20	Received	Yes	Resolved	Management submitted the information	0

51	7	Audit Committee not functioning adequately.					X		08-Jan-20	15-Jan-20	16-Jan-20	Received	No	Not resolved	Management agreed with the finding, therefore the finding remains.	1
52	84	Procurement competitive bidding process not followed				X			08-Jan-20	15-Jan-20	14-Jan-20	Received	Yes	Resolved	Matters from this finding will be addressed under CAF 39 as the issues included in this finding were responded to by management under CAF 39.	0
53	85	Transport asset: Assets could not be verified (Limitation of scope)				X			27-Jan-20	03-Feb-20		Overdue			Verification is current in progress	0
54	86	Infrastructure assets: Assets could not be verified (Limitation of scope)				X		Tshepo	27-Jan-20	03-Feb-20		Overdue			Verification is current in progress	0
55	87	Other movable assets: Assets could not be verified (Limitation of scope)				X		Kele	27-Jan-20	03-Feb-20		Overdue			Verification is current in progress	0
56	88	Infrastructure asset (additions): Asset could not be verified (Limitation of scope)				X			27-Jan-20	03-Feb-20		Overdue			Verification is current in progress	0
57	89	Landfill site: Asset could not be verified (Limitation of scope)				X			27-Jan-20	03-Feb-20		Overdue			Verification is current in progress	0
58	100	Information requested not submitted - employee cost - rental agreements					X	Max	10-Jan-20	17-Jan-20	16-Jan-20	Received	Yes	Resolved	Information was received, therefore the finding has been resolved.	0
59	101	Information requested not submitted - Rental Agreements					X		10-Jan-20	17-Jan-20	16-Jan-20	Received	Yes	Resolved	Information was received, therefore the finding has been resolved.	0
60	PI	Property plant and equipment- Mmamahabane fire station was not secured and vandalized					X		22-Jan-20	29-Jan-20		Closed				0
61	PI	Work in progress- Installation of zonal meter and valve: Delay of project and advance payment made to contractors.					X	Joyce	22-Jan-20	29-Jan-20		Closed				0
62	PI	Follow up findings T16 findings and witpan					X	Tshepo	22-Jan-20	29-Jan-20		Closed				0
63	90	Procurement: Less than three quotes were obtained				X		Joyce	22-Jan-20	29-Jan-20	29-Jan-20	Received	No		Management response has been received. Awaiting assessment from auditor	0
64	112	(RESOLVED) Procurement: No declaration of interest was submitted by the winning bidder				X		Kele	22-Jan-20	29-Jan-20	29-Jan-20	Received	No	Resolved	Management response received with information, therefore communication is resolved.	0
65	110	Procurement: Limitation of scope. CSD compliance reports not submitted.				X		Leandra	22-Jan-20	29-Jan-20	29-Jan-20	Received	No	Partially resolved	Management did not submit all the information outstanding	0
66	113	Procurement: Limitation of scope- payment vouchers				X		Kele	22-Jan-20	29-Jan-20		Received	No	Partially resolved	Some of the information has been received and there is information outstanding.	0
67	92	(RESOLVED) Procurement: Quotes obtained from suppliers who are not registered on NT database					X	Joyce	22-Jan-20	29-Jan-20	29-Jan-20	Received	No	Resolved	Management response received, therefore communication has been resolved.	0
68	116	Procurement: Incorrect bidder selected						Engela	22-Jan-20	29-Jan-20		Closed			No management response was received on the 29 January 2020 which was the due date of this communication of audit findings. Therefore, no further information will be accepted and	0
69	109	Property, Plant and equipment: WIP - Differences between the WIP register and amount disclosed on the annual financial statements					X	Kholi	24-Jan-20	31-Jan-20	03-Feb-20	Received	Yes	Not resolved	Management comments noted, For No. 1 and 3 the adjusted annual financial statements will be reviewed for the adjustments.	3
70	107	Venter fire station Projects RFI - Key Projects - Requested information not submitted					X		24-Jan-20	31-Jan-20	03-Feb-20	Received	Yes		Management response has been received. Awaiting assessment from auditor	3
71	126	VAT Receivable: Late Submissions of VAT returns					X	Tshepo	27-Jan-20	03-Feb-20	29-Jan-20	Received	No	Not resolved	Management response has received, management agrees with the finding. Therefore the finding remains.	0
72	129	Requested information not submitted (RFI 88 - Irregular				X			27-Jan-20	03-Feb-20	31-Jan-20	Received	No		Management response has been received. Awaiting assessment from auditor	0
73	127	Contracted Services journal - Requested information not					X		24-Jan-20	31-Jan-20	29-Jan-20	Closed			Some of the information has been received, but however there is still information outstanding. 2 invoices of Hill McHardy	0
74	97	AoPO - Difference identified between APR and reports/register/list				X			29-Jan-20	05-Feb-20	04-Feb-20	Received	No		Management response has been received and agreed to the finding. The matter will be reported on in the audit report.	0
75	PI	Work in progress: Kutlwanong Outfall Sewer					X		29-Jan-20	05-Feb-20	10-Feb-20	Received	No		Management response has been received. Awaiting assessment from auditor	5
76	128	Employee cost: Trade Payables - Salary Control Account Requested information not submitted				X			30-Jan-20	06-Feb-20	29-Jan-20	Received	No		All information has been received and therefore this finding has been resolved	0
77	130	CAF No 77 of 2020 - VAT Receivable Limitation of scope on RFI 93				X			30-Jan-20	06-Feb-20		Received	No	Not resolved	One payment is still outstanding	0
78	108	Property rates Supplementary valuation roll				X			30-Jan-20	06-Feb-20	06-Feb-20	Received	No	Partially resolved	Management did not submit all the outstanding information	0
79	131	Employee related Costs Overtime Payments Limitation of scope					X		30-Jan-20	06-Feb-20					Extension was requested.	0

80	143	Operating Expenditure (Meter reading) - Classification of expenditure					X		30-Jan-20	06-Feb-20	05-Feb-20	Received	No	Partially resolved	The response from management has been analysed and concluded as follows:  1. Management acknowledged the finding; however, no indication was provided that the necessary correction will be made. Although both votes relate to contracted services, this transaction should be reallocated from the sub-line item "Meter reading services" under contracted services in note 35 to "Professional services". This finding therefore remains 2. Management disagreed with the finding. Inspected the journal entry 1819June107 submitted and confirmed that the transaction was reallocated to repairs and maintenance. This finding is therefore resolved 1.3. Management disagreed with the finding. Inspected the journal entry 1819June107 submitted and confirmed that the transaction was reallocated to consumables. This finding is therefore resolved 2.4. Management acknowledged the finding; however, no indication was provided that the necessary correction will be made. Although both votes relate to contracted services, this transaction should be reallocated from the sub-line item "Meter reading services" under contracted services in note 35 to "Professional services". This finding therefore remains	0
81	WITHDRAWN	Employee Cost Payables – Scope Limitation (Sundry accounts)										Withdrawn				
82	94	Interest received - Rental interest incorrectly charged to property not in the name of the municipality					X	Kele	31-Jan-20	07-Feb-20	07-Feb-20	Received	yes		Still assessing the information received therefore it is not yet resolved	0
83	98	Payables: Eskom and Sedibeng accounts - Differences identified				X		Max	31-Jan-20	07-Feb-20	07-Feb-20	Received	yes		Still assessing the information received therefore it is not yet resolved	0
84	133	VAT Receivable: Input VAT claimed with an invalid invoice					X	Engela	31-Jan-20	07-Feb-20	07-Feb-20	Received	yes		Still assessing the information received therefore it is not yet resolved	0
85	120	Expenditure (Legal services) - Incorrect classification				X		Kholi	31-Jan-20	07-Feb-20	10-Feb-20	Received	No		Still assessing the information received therefore it is not yet resolved	3
86	121	Expenditure (Legal services) - Limitation of scope				X		Leandra	31-Jan-20	07-Feb-20	10-Feb-20	Received	No	Resolved	Management submitted all the information	3
87	148	Awards made to suppliers that are not tax compliant					X	Thabang	31-Jan-20	07-Feb-20	10-Feb-20	Received	No		Still assessing the information received therefore it is not yet resolved	3
88	118	Revenue Government grants and subsidies - Presentation and disclosure					X	Tshepo	03-Feb-20	10-Feb-20	07-Feb-20	Received	yes		Still assessing the information received therefore it is not yet resolved	0
89	WITHDRAWN						X	Kele	03-Feb-20	10-Feb-20		Withdrawn				0
90	146	Limitation of Scope - Consumer Deposits					X	Thabang	04-Feb-20	11-Feb-20	07-Feb-20	Received	yes		Still assessing the information received therefore it is not yet resolved	0
91	136	Payables - Payments received in advance overstated					X	Thabang	04-Feb-20	11-Feb-20		Issued, not due				0
92	135	Receivables from exchange transaction (Rental): Rental agreement not submitted				X		Janine	04-Feb-20	11-Feb-20		Issued, not due				0
93	150	Use of consultants - Information requested not submitted					X	Janine	04-Feb-20	11-Feb-20		Issued, not due				0
94	EA	Matjhabeng Communication of Audit Findings No. 94 - 2020					X	Janine	04-Feb-20	11-Feb-20		Issued, not due				0
95	155	Information requested not submitted - General Expenses (Follow up)				X			04-Feb-20	11-Feb-20		Issued, not due				0
96	152	Payables - Limitation of Scope				X			04-Feb-20	11-Feb-20		Issued, not due				0
97	82	AoPO - Usefulness - Prior year figures and performance procedures				X			05-Feb-20	12-Feb-20	05-Feb-20	Received	Yes	Not resolved	Management response has been received and taking note of paragraph 2 of the management response, management agrees to the finding and it remains.	0
98	38	Expenditure - Difference between 2018 Restated Balance and Note 46				X			05-Feb-20	12-Feb-20		Issued, not due				0
99	151	Payables (Completeness) - Limitation of Scope				X			05-Feb-20	12-Feb-20	10-Feb-20	Received	Yes		Still assessing the information received therefore it is not yet resolved	0
100	132	Property, plant and equipment Differences between asset register and the amounts on the annual financial statements					X		05-Feb-20	12-Feb-20		Issued, not due				0
101	149	VAT Receivable: VAT inputs and outputs in the VAT201 do not agree with amounts in the general ledger				X			05-Feb-20	12-Feb-20		Issued, not due				0
102	125	Employee costs No Interview reports for the shortlisted people for interviews					X		05-Feb-20	12-Feb-20		Issued, not due				0
103	158	Roads infrastructure priority list					X		06-Feb-20	13-Feb-20		Issued, not due				0
104	140	Procurement: disqualified bidders					X		06-Feb-20	13-Feb-20	10-Feb-20	Issued, not due				0

105	171	Employee Cost - Employees not verified					X		06-Feb-20	13-Feb-20		Issued, not due				0
106	170	Contracted Services Follow Up: Limitation of scope				X			06-Feb-20	13-Feb-20		Issued, not due				0
107	95	Deiations above R200 000 not in accordance with SCM regulation 36				X			06-Feb-20	13-Feb-20		Issued, not due				0
108	169	Finance Cost Follow Up: Limitation of Scope					X		06-Feb-20	13-Feb-20	10-Feb-20	Received	Yes		Still assessing the information received therefore it is not yet resolved	0
109	168	Repairs and Maintenance - Incorrect classification					X		06-Feb-20	13-Feb-20		Issued, not due				0
110	167	Information requested not submitted - Repairs and Maintenance (Follow up)					X		06-Feb-20	13-Feb-20		Issued, not due				0
111	166	Information requested not submitted - General Expenses (Follow up of prior year)					X		06-Feb-20	13-Feb-20		Issued, not due				0
112	154	Investment Property: Municipal properties not identified on investment property					X		06-Feb-20	13-Feb-20		Issued, not due				0
113	74	Expenditure - Payments not made within 30 days					X		06-Feb-20	13-Feb-20		Issued, not due				0
114	157	Revenue (Service charges) - water and electricity (Cut off)					X		06-Feb-20	13-Feb-20		Issued, not due				0
115	156	Payables from exchange transactions (Limitation)					X		07-Feb-20	14-Feb-20		Issued, not due				0
116	83	AoPO - Consistency between SDBIP and APR					X		07-Feb-20	14-Feb-20		Issued, not due				0
117	175	Land and buildings - Property in the name of Municipality not included in the investment register or land and building register					X		07-Feb-20	14-Feb-20		Issued, not due				0
118	176	Transport assets - Difference in condition					X		07-Feb-20	14-Feb-20		Issued, not due				0
119	177	Investment Property - Difference in valuation amount					X		07-Feb-20	14-Feb-20		Issued, not due				0
120	178	Investment Property - Property indentified which is not in the name of Municipality					X		07-Feb-20	14-Feb-20		Issued, not due				0
121	179	Investment Property - Items could not be traced to valuation roll					X		07-Feb-20	14-Feb-20		Issued, not due				0
122	75	General Expenditure - Incorrect Classification					X		11-Feb-20	18-Feb-20		Issued, not due				0
123	114	General Expenditure - Occurrence					X		11-Feb-20	18-Feb-20		Issued, not				0
124	134	Remuneration of councillors					X		11-Feb-20	18-Feb-20		Issued, not				0
125	105	Contracted Services (Professional Services)					X		11-Feb-20	18-Feb-20		Issued, not due				0
126	124	Expenditure (Legal Services)					X		11-Feb-20	18-Feb-20		Issued, not				0
127	164	Expediture (Security) - Cut off					X		11-Feb-20	18-Feb-20		Issued, not				0
																#VALUE!
																#VALUE!