

Page no.	Finding	Classification						Rating			Number of times reported in previous three years	Status of implementation of previous year(s) recommendation
		Misstatements in financial statements	Misstatements in annual performance report	Non-compliance with regulation	Information Systems	Service delivery/ Internal Control Deficiency	Matters affecting the auditor's report	Other important matters	Administrative matters			
	RR(CAF 12) Procurement: Tax clearance certificates not submitted - <b>(ISS.31)</b>			✓			✓				In progress	
	RR(CAF 13) Procurement: Declaration of interest not submitted - <b>(ISS.32)</b>			✓			✓				In progress	
	RR(CAF 60) Repairs and maintenance: Invoices does not agree to general ledger - <b>(ISS.67)</b>	✓						✓			In progress	
	ADJ RR(CAF 61) Repairs and maintenance: Cut off - <b>(ISS.68)</b>	✓									In progress	
	(CAF 92) Procumbent: Competitive bids: No supporting documents - <b>(ISS.86)</b>			✓							In progress	
	RR(CAF 94) Procurement: Deviations whilst there is a Tender in process - <b>(ISS.105)</b>			✓							In progress	
	RR(CAF 93) Procurement Deviations: Compliance - <b>(ISS.106)</b>			✓							In progress	
	ITC Server Room procedures and policy document was not approved - <b>(ISS.133)</b>				✓				✓		In progress	
	IT Steering Committee terms of reference was inadequately designed - <b>(ISS.143)</b>				✓				✓		In progress	
Cash and cash equivalents												
	RR(CAF 15) Cash and Bank - No Petty Cash Replenishment Cheque - <b>(ISS.9)</b>					✓			✓		In progress	
	RR(CAF 38) Cash & cash equivalents: Weaknesses in Internal Control - <b>(ISS.79)</b>					✓			✓		In progress	
	ADJ RR(CAF 39) Cash and Bank: Transactions not recorded - <b>(ISS.80)</b>	✓						✓			In progress	
Employee costs												
	RR(CAF 8) Employee Costs - No performance agreements for employees below Sec 57 officials were developed - <b>(ISS.2)</b>			✓			✓				In progress	
	RR(CAF 9) Employee costs: Reviewed organisational structure not approved - <b>(ISS.20)</b>					✓		✓			In progress	
	RR(CAF 10) Employee cost: High Vacancy Rate - <b>(ISS.27)</b>			✓					✓		In progress	
	RR(CAF 56) Employee cost - no proof that deductions were authorised by employee - <b>(ISS.41)</b>			✓					✓		In progress	
	RR(CAF 58) Employee Cost - Rental Agreements not signed by lessor - <b>(ISS.87)</b>			✓					✓		In progress	
	RR(CAF 59) Employee Cost - 12 payments to 3rd party payments not made - <b>(ISS.88)</b>			✓					✓		In progress	

(CAF 97) Employee Cost: Excess Overtime hours worked by employees - <b>(ISS.124)</b>			✓								In progress
(CAF 123) HR compliance - no annual performance evaluations done - <b>(ISS.150)</b>				✓					✓		In progress
<b>General IT controls</b>											
(CAF 70) Lack of approved user access management policy - <b>(ISS.46)</b>					✓				✓		In progress
(CAF 70): ISA-Inadequate design and implementation of controls around Active Directory - <b>(ISS.47)</b>					✓				✓		In progress
(CAF 70): ISA-Inadequate design and implementation of controls around Payday system - <b>(ISS.48)</b>					✓				✓		In progress
(CAF 70): ISA-Inadequate design and implementation of controls around Syntel system - <b>(ISS.49)</b>					✓				✓		In progress
(CAF 70): ISA-Inadequate design and implementation of controls around Cash Drawer - <b>(ISS.50)</b>					✓				✓		In progress
(CAF 70): ISA-Inadequate design and implementation of controls around Solar system - <b>(ISS.52)</b>					✓				✓		In progress
(CAF 70): ISA-Lack of approved Change Management policy - <b>(ISS.53)</b>					✓				✓		In progress
(CAF 70): ISA-Limitation of scope on Change Management controls - <b>(ISS.54)</b>					✓				✓		In progress
(CAF 70) ISA-1.1 The Information Technology Governance framework is currently in draft; it has not been approved - <b>(ISS.110)</b>					✓						In progress
(CAF 70) ISA- The IT Strategy Plan was not approved for implementation - <b>(ISS.111)</b>					✓						In progress
(CAF 70) ISA-Inadequate controls around the management of Service Level Agreements - <b>(ISS.112)</b>					✓						In progress
(CAF 70) ISA-Information Security Officer responsibilities were not delegated - <b>(ISS.113)</b>					✓						In progress
(CAF 70) ISA-The IT Security Policy was inadequately designed - <b>(ISS.114)</b>					✓						In progress
(CAF 70) ISA-Inadequate controls around the firewall management process. - <b>(ISS.115)</b>					✓						In progress
(CAF 70) ISA- The Disaster Recovery Plan was not approved - <b>(ISS.119)</b>					✓						In progress
(CAF 70) ISA-Inadequately designed backup strategy - <b>(ISS.120)</b>					✓						In progress
<b>Internal audit and audit committee</b>											
RR(CAF 2) No audit committee for major part of financial year - <b>(ISS.3)</b>				✓					✓		In progress
RR(CAF 3) Internal audit did not function properly - <b>(ISS.1)</b>				✓					✓		In progress
<b>Heading 2</b>											
RR(CAF 119) Employee cost: Reports to the MEC for CoGTA not submitted on time - <b>(ISS.102)</b>				✓					✓		In progress
RR(CAF 82) MFMA sector procedures: Limitation of scope - Support to Local Government - <b>(ISS.109)</b>	✓								✓		In progress

Statement of Comparison of Budget and Actual Amounts											
	(CAF 30) Statement of Comparison of Budget and Actual Amounts: Non-compliance with GRAP 24 - (ISS.63)			✓				✓			In progress
<b>Immovable assets</b>											
	ADJ RR(CAF 55) Land and Buildings: Difference identified between the asset register and the valuation roll - (ISS.101)	✓						✓			In progress
	RR(CAF 100) WIP - Additions: Overstatement of additions - (ISS.108)	✓									In progress
	ADJ RR(CAF 81) Infrastructure Assets (Existence): Difference in condition - (ISS.121)	✓									In progress
<b>Inventory</b>											
	RR(CAF 5) Inventory - Internal Control Deficiency - (ISS.15)	✓							✓		In progress
	RR(CAF 53) Inventory: Lack of internal control during year end count - (ISS.83)			✓					✓		In progress
<b>Movable assets</b>											
	ADJ RR(CAF 19) PPE: Additions Inadequate supporting documentation - (ISS.26)	✓						✓			In progress
	ADJ RR(CAF 64) PPE (Transport Assets) : Inaccurate and insufficient information - (ISS.23)	✓							✓		In progress
	ADJ RR(CAF 71) Property, Plant and Equipment (Other Movables Assets) : Completeness - (ISS.37)	✓						✓			In progress
<b>Operating expenditure</b>											
	ADJ RR (CAF 62) Repairs and maintenance: No evidence of payment authorization (ISS.69)					✓				✓	In progress
	ADJ RR(CAF 24) Expenditure: Expenses not disclosed per MSCOA structure - (ISS.38)	✓						✓			In progress
	ADJ RR(CAF 33) Contracted services: Incorrect classification - (ISS.45)	✓						✓			In progress
	RR(CAF 25) Expenditure: Transactions not included in the general ledger - (ISS.56)	✓							✓		In progress
	ADJ RR(CAF 47) Contracted Services: Occurrence could not be confirmed (Limitation) - (ISS.61)	✓							✓		In progress
	ADJ RR(CAF 32) Finance cost: Transactions not included in the general ledger - (ISS.58)	✓						✓			In progress
	RR(CAF 37) Contracted Services: Payments made without approval and/or verification of funds - (ISS.64)					✓			✓		In progress
	ADJ RR(CAF 74) Finance cost: Journal shortcomings - (ISS.72)	✓						✓			In progress
	ADJ RR(CAF 49) Contracted Services: Irregular, fruitless and wasteful expenditure and deviations not disclosed - (ISS.81)	✓						✓			In progress
	RR(CAF 99) General Expenses: Occurrence could not be confirmed (Limitation) - (ISS.103)	✓						✓			In progress
	RR(CAF 102) General Expenses: Payments made without approval and/or verification of funds - (ISS.136)			✓					✓		In progress

<b>Payable</b>											
	RR(CAF 109) Payables: Non - compliance: 30 Day payment requirement not adhered to - <b>(ISS.8)</b>			✓			✓				In progress
	RR(CAF 77) Payables from exchange transactions: Differences identified between the GL and the creditors listing - <b>(ISS.28)</b>	✓						✓			In progress
	ADJ RR(CAF 78) Payables from exchange transactions: No supporting documentation provided - <b>(ISS.73)</b>	✓						✓			In progress
	ADJ RR(CAF 52) Payables from exchange transactions: Differences identified between the statement and the creditors listing - <b>(ISS.75)</b>	✓						✓			In progress
	ADJ RR(CAF 90) Unspent Conditional Grant: Incorrect classification of unspent grant - <b>(ISS.118)</b>	✓						✓			In progress
<b>Predetermined objectives</b>											
	ADJ RR(CAF 4) AoPO: Actual achievements were not reported in the Annual Performance Report - <b>(ISS.5)</b>		✓				✓				In progress
	RR(CAF 28): AoPO Targets not included for all KPIs included in the SDBIP - <b>(ISS.10)</b>		✓					✓			In progress
	RR(CAF 34) AoPO: Indicators not well defined - <b>(ISS.11)</b>		✓				✓				In progress
	RR(CAF 35) AoPO: Insufficient measures disclosed to improve performance - <b>(ISS.13)</b>		✓					✓			In progress
	RR(CAF 27): AoPO: Insufficient supporting documentation for actual reported achievement - <b>(ISS.22)</b>		✓				✓				In progress
	RR(CAF 36) AoPO: Unknown project disclosed in the annual performance report - <b>(ISS.42)</b>		✓					✓			In progress
<b>Procurement and Contract Management (to confirm for removal)</b>											
	(CAF 120) Procurement: Competitive Bidding Process Not Followed - <b>(ISS.30)</b>			✓				✓			In progress
	RR(CAF 65) Limitation of scope: Deviation (Declarations of Interest) - <b>(ISS.35)</b>			✓			✓				In progress
	(CAF 121) Procurement : Contracts not submitted and lack of performance monitoring of contractors - <b>(ISS.76)</b>			✓			✓				In progress
	RR(CAF 72) Procurement : The Contract register was not updated (Internal Control) - <b>(ISS.77)</b>					✓			✓		In progress
	RR(CAF 66) Procumbent: Quotations - <b>(ISS.96)</b>			✓							In progress
	RR(CAF 108) Procurement: Interest declarations (Family & Other) - <b>(ISS.107)</b>			✓							In progress
	RR(CAF 115) Procurement: Interest State declarations - <b>(ISS.142)</b>			✓			✓				In progress
	(CAF 122) Procurement: Deviations not reasonable - <b>(ISS.148)</b>			✓					✓		In progress
<b>Provisions</b>											
	RR(CAF 86) Provisions: General requirements for landfill sites - <b>(ISS.126)</b>			✓							In progress
	RR(CAF 88) Provisions: Reliance on use of an expert - <b>(ISS.128)</b>	✓						✓			In progress
<b>Receivables</b>											

	RR(CAF 111) Receivables from exchange transactions: rentals debtors that could not be verified - <b>(ISS.131)</b>	✓					✓				In progress
	RR(CAF 117) Receivables: consumer accounts with no movement - <b>(ISS.144)</b>	✓						✓			In progress
<b>Revenue</b>											
	RR(CAF 84) Revenue: Interim charges no longer a reliable estimate - <b>(ISS.99)</b>	✓					✓				In progress
	ADJ RR(CAF 95) Other income: Overstatement of disconnection fees - <b>(ISS.94)</b>	✓						✓			In progress
	RR(CAF 107) Revenue from exchange transactions: Electricity charges after disconnection of services - <b>(ISS.134)</b>	✓					✓				In progress
	RR(CAF 116) Revenue from exchange transactions - Active meters that were not billed during the year - <b>(ISS.145)</b>	✓					✓				In progress
	(CAF 70) ISA-Access to function BE205 not adequately restricted - <b>(ISS.151)</b>				✓						In progress
	(CAF 70) ISA-Deviation and exceptions reports parameters were inadequately configured - <b>(ISS.152)</b>				✓						In progress
	(CAF 70) ISA-Tariffs configured on the system are not in line with the approved council resolution - <b>(ISS.153)</b>				✓						In progress
<b>Taxes</b>											
	RR(CAF 44) VAT Receivables : VAT 201 returns submitted late - <b>(ISS.18)</b>			✓					✓		In progress
	RR(CAF 51) VAT receivables - Insufficient controls in place to prevent penalties & interests - <b>(ISS.93)</b>			✓				✓			In progress