

Project OPCAR (Operation Clean Audit Report) - 2018/2019

Joint Action Item List (JAIL)

Chairman: MF Fillis

Date: 16 Jan 19

Task identified
Work in progress
Completed
No further action



Purpose: The purpose of the JAIL is to track the allocation and status of project actions

No.	Exception No.	Item	Category	Impact on Audit Report	Control Component	Reported in previous years (from)	Target Date	Revised Date	Prog%	Responsibility	Directorate within the Municipality	Department within Municipality	Remarks
1.	ISS.32	Revenue: Completeness of water service charges cannot be confirmed	Revenue	Other Important Matters	Misstatements in the financial statements	2014/2015	30 Jun 19		0%	ME Job	Finance	Income	
2.	ISS.57	Revenue: Distribution losses cannot be determined	Revenue	Other Important Matters	Misstatements in the financial statements	2014/2015	30 Jun 19		0%	ME Job	Finance	Income	
3.	ISS.38	VAT: VAT 201 not timeously submitted	Taxes	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	CC Zealand	Finance	Expenditure	
4.	ISS.19	PPE: Infrastructure Assets - Completeness	Property, plant and Equipment	Matters affecting the auditor's report	Misstatements in the financial statements	2016/2017	30 Jun 19		0%	XS Geco / PJE Bloem	Technical Services	Finance	
5.	ISS.10	Fixed Assets: write offs of assets are not approved by council	Property, plant and Equipment	Matters affecting the auditor's report	Non-compliance with legislation	2016/2017	30 Jun 19		0%	XS Geco / PJE Bloem	Technical Services	Technical Services	
6.	ISS.15	Payment not made within 30 days from invoice date	Expenditure	Matters affecting the auditor's report	Non-compliance with legislation	2012/2013	30 Jun 19		0%	A van Rooyen	Finance	Expenditure	
7.	ISS.6	No Performance Management System in place	Employee Costs	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	30 Jun 19		0%	BJ Sehako / JL Marwane	Corporate Services	Human Resources	
8.	ISS.60	Performance management – Annual report matters	Audit of performance information	Matters affecting the auditor's report	Non-compliance with legislation	2016/2017	31 Jul 19		0%	MF Fillis	Municipal Manager	Municipal Manager	
9.	ISS.24	AOPO: SDBIP information per KPA incomplete	Audit of performance information	Other Important Matters	Misstatements in annual performance report	2013/2014	31 Jul 19		0%	MF Fillis / JL Marwane	Municipal Manager	Municipal Manager	
10.	ISS.26	AOPO: IDP and SDBIP not consistent	Audit of performance information	Other Important Matters	Misstatements in annual performance report	2014/2015	31 Jul 19		0%	MF Fillis / CC Zealand / JL Marwane	Municipal Manager	Municipal Manager	
11.	ISS.61	Annual report not published	Audit of performance information	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	MF Fillis	Municipal Manager	Municipal Manager	
12.	ISS.9	AOPO: Limitation of Scope	Audit of performance information	Matters affecting the auditor's report	Misstatements in annual performance report	2013/2014	31 Jul 19		0%	MF Fillis / JL Marwane	Municipal Manager	Municipal Manager	
13.	ISS.5	No system in place to monitor performance of the municipality	Audit of performance information	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	31 Jul 19		0%	MF Fillis / JL Marwane	Municipal Manager	Municipal Manager	
14.	ISS.8	Revenue: No SLA in place for agency fees	Revenue	Other Important Matters	Internal control deficiency	2017/2018	30 Jun 19		0%	CC Zealand / ME Job	Finance	Income	
15.	ISS.3	ISA Finding: There are no ICT policy, ICT Plan, Disaster recovery plan, IT governance framework	Other	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	MF Fillis / CC Zealand	Municipal Manager	Information Technology	
16.	ISS.1	Prior Year ISA Finding	Other	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	MF Fillis / CC Zealand	Municipal Manager	Information Technology	
17.	ISS.17	Revenue: Indigent debtors' information could not be obtained	Revenue	Other Important Matters	Internal control deficiency	2017/2018	30 Jun 19		0%	ME Job / CC Zealand	Finance	Income	
18.	ISS.55	Road infrastructure deficiency	Other	Other Important Matters	Internal control deficiency	2013/2014	30 Jun 19		0%	XS Geco / PJE Bloem	Technical Services	Road Transport	
19.	ISS.39	SCM: No monitoring of contracts	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	30 Jun 19		0%	PJE Bloem / JL Marwane / EL Selego	Finance	Supply Chain Management	
20.	ISS.44	Procurement and contract management- Local production and content not as per the requirements	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	30 Jun 19		0%	EL Selego	Finance	Supply Chain Management	
21.	ISS.29	SCM: Tax compliancy could not be confirmed	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	30 Jun 19		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
22.	ISS.42	SCM: Supplier did not submit interest declaration	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	30 Jun 19		0%	EL Selego	Finance	Supply Chain Management	
23.	ISS.30	SCM: Preference Point system not followed.	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	30 Jun 19		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
24.	ISS.2	Policies not approved	Other	Other Important Matters	Internal control deficiency	2013/2014	30 Jun 19		0%	MF Fillis / PJE Bloem / CC Zealand	Municipal Manager / Finance	Municipal Manager / Finance	
25.	ISS.40	SCM: Extension of contracts	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	30 Jun 19		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
26.	ISS.64	Creditors - No process in place to reconcile unreconciled deposits	Payables	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	A van Rooyen / ME Job	Finance	Expenditure	
27.	ISS.7	Monthly creditors reconciliations not performed	Payables	Other Important Matters	Internal control deficiency	2015/2016	30 Jun 19		0%	A van Rooyen	Finance	Expenditure	
28.	ISS.25	Revenue: Incorrect amount charged on other revenue	Revenue	Other Important Matters	Misstatements in Financial Statements	2017/2018	30 Jun 19		0%	ME Job	Finance	Income	
29.	ISS.43	SCM: Bid above 10 million advertised less than 30 days	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	30 Jun 19		0%	EL Selego	Finance	Supply Chain Management	
30.	ISS.28	SCM - Three written quotations not obtained	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	30 Jun 19		0%	EL Selego	Finance	Supply Chain Management	
31.	ISS.4	Competency assessments not performed	Employee Costs	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	JL Marwane / BJ Sehako	Corporate Services	Human Resources	
32.	ISS.36	Employee costs: No cellphone policy in place and Travelling allowance policy outdated	Employee Costs	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	JL Marwane / BJ Sehako	Corporate Services	Human Resources	
33.	ISS.65	SCM : Terms and conditions of the contract not stipulated in the contract	Procurement & Contract Management	Other Important Matters	Non-compliance with legislation	2013/2014	30 Jun 19		0%	PJE Bloem	Finance	Supply Chain Management	

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34.	ISS.51	Use of Consultants- Transfer of skills from consultants	Use of Consultants	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	PJE Bloem / CC Zealand / JL Marwane	Finance	Supply Chain Management	
35.	ISS.50	Use of Consultants - Gap analysis / Assessment not performed	Use of Consultants	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	PJE Bloem / CC Zealand / JL Marwane	Finance	Supply Chain Management	
36.	ISS.72	UIFW - No S32(4) MFMA Reports	Expenditure	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	CC Zealand / PJE Bloem	Finance	Supply Chain Management	
37.	ISS.53	Use of Consultants - No consultancy reduction plan in place	Use of Consultants	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	PJE Bloem / CC Zealand / JL Marwane	Finance	Supply Chain Management	
38.	ISS.52	Use of Consultants - No monitoring of contracts on a monthly basis	Use of Consultants	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	PJE Bloem / CC Zealand / JL Marwane	Finance	Supply Chain Management	
39.	ISS.63	SCM: No monitoring of contracts	Procurement & Contract Management	Other Important Matters	Non-compliance with legislation	2014/2015	30 Jun 19		0%	PJE Bloem / CC Zealand	Finance	Supply Chain Management	
40.	ISS.34	Bad debts: No process in place to follow-up outstanding debt	Other	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	ME Job / CC Zealand	Finance	Income	
41.	ISS.58	B2B report not submitted	Other	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	CC Zealand	Finance	Finance	
42.	ISS.14	Internal audit - Non-compliance with IIA standard 1312	Other	Other Important Matters	Internal control deficiency	2017/2018	30 Jun 19		0%	MF Fillis / CC Zealand	Municipal Manager	Municipal Manager	
43.	ISS.62	UIFWE not prevented	Expenditure	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	30 Jun 19		0%	EL Selego / PJE Bloem	Finance	Supply Chain Management	
44.	ISS.59	Water and sanitation	Other	Other Important Matters	Internal control deficiency	2014/2015	30 Jun 19		0%	XS Geco	Technical Services	Technical Services	
45.	ISS.18	PPE: Infrastructure Assets Existence	Property, plant and Equipment	Matters affecting the auditor's report	Misstatements in Financial Statements	2016/2017	00 Jan 00		0%	PJE Bloem	Finance	Finance	
46.	ISS.22	PPE: Land & Buildings - Completeness of assets could not be verified	Property, plant and Equipment	Matters affecting the auditor's report	Misstatements in Financial Statements	2016/2017	00 Jan 00		0%	PJE Bloem	Finance	Finance	
47.	ISS.27	PPE: Infrastructure Assets - Internal control deficiency	Property, plant and Equipment	Other Important Matters	Internal control deficiency	2016/2017	00 Jan 00		0%	XS Geco / PJE Bloem	Technical Services	Technical Services	
48.	ISS.20	PPE: Other Assets – Existence	Property, plant and Equipment	Matters affecting the auditor's report	Misstatements in Financial Statements	2016/2017	00 Jan 00		0%	PJE Bloem	Finance	Finance	
49.	ISS.21	PPE: Other Assets - Internal Control Deficiency	Property, plant and Equipment	Other Important Matters	Internal control deficiency	2016/2017	00 Jan 00		0%	PJE Bloem	Technical Services	Technical Services	

TOTAL PROGRESS

0%