

**Project OPCAR (Operation Clean Audit Report ) - 2017/2018**

**Joint Action Item List (JAIL)**

Chairman: Piet Papier

Date: 10 Jan 18

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.44	Revenue: Completeness of water service charges cannot be confirmed	Revenue	Matters affecting the auditor's report	Misstatements in the financial statements	2014/2015	28 Feb 18		0%	ME Stellenberg	Finance	Income	
2.	ISS.64	Revenue: Water losses cannot be determined	Revenue	Other Important Matters	Misstatements in the financial statements	2014/2015	28 Feb 18		0%	ME Stellenberg	Finance	Income	
3.	ISS.10	VAT: Vat reconciliations do not agree with the Vat returns to SARS	Taxes	Matters affecting the auditor's report	Misstatements in the financial statements	2014/2015	28 Feb 18		0%	CC Zealand	Finance	Expenditure	
4.	ISS.45	Property, Plant and Equipment - Completeness of assets	Property, plant and Equipment	Other Important Matters	Misstatements in the financial statements	2014/2015	28 Feb 18		0%	XS Geco / PJE Bloem	Technical Services	Finance	
5.	ISS.13	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	28 Feb 18		0%	XS Geco / PJE Bloem	Technical Services	Technical Services	
6.	ISS.9	Payment not made within 30 days from invoice date	Operating Expenditure	Matters affecting the auditor's report	Misstatements in the financial statements	2012/2013	28 Feb 18		0%	A van Rooyen	Finance	Expenditure	
7.	ISS.4	Employee Cost: Performance Management System not established	Employee Costs	Other Important Matters	Non-compliance with legislation	2014/2015	28 Feb 18		0%	BJ Sehako / J Marwane	Corporate Services	Human Resources	
8.	ISS.66	Compliance: Previous year annual report	Compliance	Matters affecting the auditor's report	Non-compliance with legislation	2016/2017	28 Feb 18		0%	P Papier	Municipal Manager	Municipal Manager	
9.	ISS.5	AOPO: No Inputs, Outputs and Outcomes for key indicators	Audit of performance information	Other Important Matters	Misstatements in annual performance report	2013/2014	28 Feb 18		0%	P Papier / J Marwane	Municipal Manager	Municipal Manager	
10.	ISS.15	Budget not linked to the Key Performance Areas	Audit of performance information	Other Important Matters	Internal control deficiency	2014/2015	28 Feb 18		0%	P Papier / CC Zealand / J Marwane	Municipal Manager	Municipal Manager	
11.	ISS.8	Consequence management deficiencies	Compliance	Other Important Matters	Internal control deficiency	2014/2015	28 Feb 18		0%	P Papier	Municipal Manager	Municipal Manager	
12.	ISS.12	AOPO: Limitation of Scope	Audit of performance information	Matters affecting the auditor's report	Misstatements in annual performance report	2013/2014	28 Feb 18		0%	P Papier	Municipal Manager	Municipal Manager	
13.	ISS.7	AOPO: 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	28 Feb 18		0%	P Papier / J Marwane	Municipal Manager	Municipal Manager	
14.	ISS.62	Receivables: No notice was sent for account balance older than 60 days	Receivables	Other Important Matters	Internal control deficiency	2013/2014	28 Feb 18		0%	ME Stellenberg	Finance	Income	
15.	ISS.2	ISA Finding: There are no ICT policy, ICT Plan, Disaster recovery plan, It governance framework	IT Governance	Other Important Matters	Internal control deficiency	2014/2015	28 Feb 18		0%	P Papier / CC Zealand	Municipal Manager	Information Technology	
16.	ISS.1	Prior Year ISA Finding	IT Governance	Other Important Matters	Internal control deficiency	2014/2015	28 Feb 18		0%	P Papier / CC Zealand	Municipal Manager	Information Technology	
17.	ISS.38	Commitments: Limitation of scope	Commitments	Matters affecting the auditor's report	Misstatements in the financial statements	2014/2015	28 Feb 18		0%	XS Geco / PJE Bloem / CC Zealand	Technical Services / Finance	Technical Services / Finance	
18.	ISS.68	Roads infrastructure deficiencies noted	Compliance	Other Important Matters	Service delivery	2013/2014	28 Feb 18		0%	XS Geco / PJE Bloem	Technical Services	Road Transport	
19.	ISS.17	SCM function: Training, policy implementation and updates	Procurement & Contract Management	Other Important Matters	Internal control deficiency	2013/2014	28 Feb 18		0%	PJE Bloem / J Marwane / EL Selego	Finance	Supply Chain Management	
20.	ISS.41	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	28 Feb 18		0%	EL Selego	Finance	Supply Chain Management	
21.	ISS.33	Procurement and contract management- No tax clearance	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
22.	ISS.23	Procurement and contract management- No declaration of interest	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	EL Selego	Finance	Supply Chain Management	
23.	ISS.59	Procurement and contract management- Deviation requirements not met	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
24.	ISS.3	Internal control: Policy not approved	Other	Administrative matters	Internal control deficiency	2013/2014	28 Feb 18		0%	P Papier / PJE Bloem / CC Zealand	Municipal Manager / Finance	Municipal Manager / Finance	
25.	ISS.40	Procurement and contract management- Extension of contracts	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
26.	ISS.58	Procurement and contract management- Contract value not indicated	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2014	28 Feb 18		0%	PJE Bloem / EL Selego	Finance	Supply Chain Management	
27.	ISS.42	Procurement and contract management- Deviations not reasonable	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	EL Selego	Finance	Supply Chain Management	
28.	ISS.21	Procurement and Contract management- Total payments exceed original contract price	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	28 Feb 18		0%	PJE Bloem / P Papier	Finance	Supply Chain Management	
29.	ISS.18	Procurement and contract management: Information not submitted	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	28 Feb 18		0%	PJE Bloem	Finance	Supply Chain Management	
30.	ISS.32	Procurement and contract management- Required quotations were not obtained	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	EL Selego	Finance	Supply Chain Management	
31.	ISS.43	Procurement and contract management- Supplier not listed on the municipality's database	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	EL Selego	Finance	Supply Chain Management	
32.	ISS.11	Procurement: Supply chain policy not updated for changes in legislation	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	EL Selego	Finance	Supply Chain Management	
33.	ISS.31	Procurement and contract management- Contract does not stipulate the terms and conditions of the contract	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	PJE Bloem	Finance	Supply Chain Management	

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34.	ISS.49	Use of Consultants- Transfer of skills from consultants	Use of Consultants	Other Important Matters	Non-compliance with legislation	2014/2015	28 Feb 18		0%	PJE Bloem / XS Geco / CC Zeeland / J	Finance	Supply Chain Management	
35.	ISS.29	Expenditure not incurred as per the purpose of the vote	Operating Expenditure	Matters affecting the auditor's report	Misstatements in the financial statements	2014/2015	28 Feb 18		100%	A van Rooyen	Finance	Expenditure	
36.	ISS.30	Expenditure not paid within 30 days	Operating Expenditure	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	28 Feb 18		0%	CC Zeeland / A van Rooyen	Finance	Expenditure	
37.	ISS.67	Local government support: No ward committees established	Compliance	Other Important Matters	Non-compliance with legislation	2014/2015	28 Feb 18		0%	P Papier	Municipal Manager	Executive & Council	
38.	ISS.52	Use of Consultants- Performance of the consultants is not monitored on monthly basis	Use of Consultants	Other Important Matters	Non-compliance with legislation	2014/2015	28 Feb 18		0%	PJE Bloem / CC Zeeland / XS Geco / J	Finance	Supply Chain Management	
39.	ISS.19	Procurement and Contract management- No monthly controls in place to monitor performance of contractors	Procurement & Contract Management	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	28 Feb 18		0%	PJE Bloem / CC Zeeland	Finance	Supply Chain Management	
40.	ISS.57	UIFW- No MFMA S32(4) reports	Compliance	Other Important Matters	Non-compliance with legislation	2013/2014	28 Feb 18		0%	P Papier / EL Selego	Municipal Manager	Supply Chain Management	
41.	ISS.27	Unauthorised expenditure: Unauthorised expenditure misstated	Compliance	Matters affecting the auditor's report	Misstatements in the financial statements	2015/2016	28 Feb 18		0%	EL Selego / PJE Bloem	Finance	Supply Chain Management	
42.	ISS.61	Unauthorised expenditure- Differences identified	Unauthorised expenditure	Matters affecting the auditor's report	Misstatements in the financial statements	2016/2017	28 Feb 18		0%	CC Zeeland	Finance	Expenditure	
43.	ISS.54	Expenditure: Irregular expenditure and Fruitless and Wasteful expenditure	Operating Expenditure	Matters affecting the auditor's report	Non-compliance with legislation	2014/2015	28 Feb 18		0%	EL Selego / PJE Bloem	Finance	Supply Chain Management	
44.	ISS.24	Irregular Expenditure: Completeness of irregular expenditure	Compliance	Matters affecting the auditor's report	Non-compliance with legislation	2013/2014	28 Feb 18		0%	P Papier / CC Zeeland / EL Selego	Municipal Manager	Municipal Manager	

**TOTAL PROGRESS**

**2%**