Project OPCAR (Operation Clean Audit Report) - 2015/2016 Joint Action Item List (JAIL) Chairman: Date: Task identified Work in progress Completed

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

EX No.	ltem	Rating/Impact on	Classification	Internal Control Deficiency	С	Target Date	Prog%	Responsibility	Department within the Municipality	Remarks
		Audit Report								
		Matters								The Municipality is currently liaising with Provincial Treasy to assist the Municipality to appoint a service provide to unbunlde all municipal assets as of 2014. This will assist the Municipality to correct the Work in progress amount. With the final work in progress amount
4 5 04		affecting the	Misstatements in financial statements			00 1 47		Chief Financial Officer		the commitments balance can be corrected.
1 Ex.91	Commitments: Prior year adjustment overstated (Ex.91) Commitments: Limitation on capital listing (Ex. 92)	Matters affecting the	Misstatements in financial statements	Leadership Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	The Municipality is currently liasing with Provincial Treasy to assist the Municipality to appoint a service provide to unbuld all municipal assets as of 2014. This will assist the Municipality to correct the Work in progress amount. With the final work in progress amount the commitments balance can be corrected.
3 Ex.68	Awards to persons in the service of the state (Ex.68)	Matters affecting the auditor's report	Non - Compliance with laws & regulations	Leadership		01 January 2017		Chief Financial Officer	Finance	The Municipality is making you of the Central supplier database. The database will assist the Municipalty to identify suppliers in service of the state.
4 Ex.24	Irregular expenditure - Prior year: Understatement (Ex.24)	Matters affecting the auditor's report Matters	Misstatements in financial statements	Financial and performance management:		31 March 2017		Chief Financial Officer	Finance	All irregular, Unauthorisedn and Fruitless&Wastefull expenditure will be investigeted and taken to council for condonmend
5 Ex.74	Unauthorised expenditure: Incorrect calculation (Ex.74)	affecting the auditor's report	Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	
	and any and any and any	Matters affecting the	Misstatements in	Financial and performance		50 Sun 17			1 mande	The Municipality is currently liasing with Provincial Treasy to assist the Municipality to appoint a service provide to unbunide all municipal assets as of 2014. The prospective provider will also assist the Municipality to verify all assets of the Municipality as well as reconcilling the register to the
6 Ex.27	PP&E: Infrastructure assets do not agree to asset register (Ex.27)		financial statements	management:		30-Jun-17		Chief Financial Officer	Finance	Annual Financial Statements.

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		Rating/Impact								
EX No.	Item	on	Classification	Internal Control Deficiency	С	Target Date	Prog%	Responsibility	Department within the Municipality	Remarks
		Audit Report							the manicipanty	
										The Municipality is currently
										liasing with Provincial Treasy to
										assist the Municipality to appoint a service provide to
										assist the Municipality to 100%
		Matters								verify the Municipal assets as
		affecting the	Misstatements in	Financial and performance						well as to assess the condiions
7 Ex.45	PP&E: Residual value and the useful life (Ex.45)	auditor's report	financial statements	management:		30-Jun-17		Chief Financial Officer	Finance	of all the municipal assets.
										The Municipality is currently
										liaising with Provincial Treasury
		Matters								to assist the Municipality to appoint a service provide to
		affecting the	Misstatements in	Financial and performance						unbundle all municipal assets
8 Ex.52	PP&E: Not identifiable (Ex.52)	auditor's report	financial statements	management:		30-Jun-17		Chief Financial Officer	Finance	as of 2014.
	,	i i		,						The Municipality is currently
										liaising with Provincial Treasury
										to assist the Municipality to
										appoint a service provide to
										unbundle all municipal assets as of 2014. The service provide
										will than update the fixed asset
		Matters								register with all individual
		affecting the	Misstatements in	Financial and performance						components of the unbundled
9 Ex.119	PP&E: Existence of Land and buildings (Ex.119)	auditor's report	financial statements	management:		30-Jun-17		Chief Financial Officer	Finance	assets.
		Matters								
40 Ev. 00	Investment Property: Rented property not included in FAR (EX.99)	affecting the auditor's report	Misstatements in financial statements	Financial and performance management:						
10 Ex. 99	Investment Property: Rented property not included in FAR (Ex.99)	Matters	ilitariciai statements	management.						
		affecting the	Misstatements in	Financial and performance						
11 Ex.39	Expenditure: Supporting Documentation not provided (EX. 39)	auditor's report	financial statements	management:						
		Matters		-						
		affecting the	Misstatements in							
12 Ex.124	Expenditure: GL amounts not traced to the invoice. (EX.124)	auditor's report	financial statements	Leadership						
										As part of Sebata's (Financial
										Service provider) MSCOA agreement is to ensure that
										creditors listing from the system
		Matters								agrees to the General ledger.
		affecting the	Misstatements in	Financial and performance						The listing is being reconcilled
13 Ex.64	Payables from Exchange Transactions: Information requested not received (Ex.64)	auditor's report	financial statements	management:		30 June 2017		Chief Financial Officer	Finance	on a monthly basis
		Matters								As part of Sebata's (Financial
		affecting the	Misstatements in	Financial and performance						Service provider) MSCOA agreement is to ensure that
14 Ex.115	Payables from exchange transactions: Salary control limitation (Ex.115)	auditor's report	financial statements	management:		30 June 2017		Chief Financial Officer	Finance	suspense accounts are cleared.
	.,	Matters	Misstatements in							and the second second
		affecting the	annual performance	Financial and performance						
15 Ex. 03	Performance Information: Absence of performance information (Ex.03)	auditor's report	report	management:						
		Matters	Minutatana at :	Figure sign and a section						
46 Fy 116	VAT nevel le Connecting decomposition not provided (Fy 116)	affecting the	Misstatements in financial statements	Financial and performance management:		30 June 2017		Chief Financial Officer	Finance	1
16 Ex.116	VAT payable - Supporting documentation not provided (Ex.116)	auditor's report	mianciai statements	тападетен.		30 June 2017		Uniet Financial Officer	Finance	
17		L	l						<u> </u>	