

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.	Item	Rating/Impact on Audit Report	Classification	Internal Control Deficiency	C	Target Date	Prog%	Responsibility	Department within the Municipality	Remarks
1 Ex.91	Commitments: Prior year adjustment overstated (Ex.91)	Matters affecting the auditor's report	Misstatements in financial statements	Leadership		30-Jun-17		Chief Financial Officer	Finance	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. 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.
2 Ex.92	Commitments: Limitation on capital listing (Ex. 92)	Matters affecting the auditor's report	Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	The Municipality is currently liaising with Provincial Treasury to assist the Municipality to appoint a service provide to unbudl 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 Municipality to identify suppliers in service of the state.
4 Ex.24	Irregular expenditure - Prior year: Understatement (Ex.24)	Matters affecting the auditor's report	Misstatements in financial statements	Financial and performance management:		31 March 2017		Chief Financial Officer	Finance	All irregular, Unauthoriseddn and Fruitless&Wastefull expenditure will be investigeted and taken to council for condonmend
5 Ex.74	Unauthorised expenditure: Incorrect calculation (Ex.74)	Matters affecting the auditor's report	Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	
6 Ex.27	PP&E: Infrastructure assets do not agree to asset register (Ex.27)	Matters affecting the auditor's report	Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	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 prospective provider will also assist the Municipality to verify all assets of the Municipality as well as reconciling the register to the Annual Financial Statements.

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7	Ex.45	PP&E: Residual value and the useful life (Ex.45)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	The Municipality is currently liaising with Provincial Treasury to assist the Municipality to appoint a service provide to assist the Municipality to 100% verify the Municipal assets as well as to assess the conditions of all the municipal assets.
8	Ex.52	PP&E: Not identifiable (Ex.52)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	The Municipality is currently liaising with Provincial Treasury to assist the Municipality to appoint a service provide to assist the Municipality to unbundle all municipal assets as of 2014.
9	Ex.119	PP&E: Existence of Land and buildings (Ex.119)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:		30-Jun-17		Chief Financial Officer	Finance	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 register with all individual components of the unbundled assets.
10	Ex. 99	Investment Property: Rented property not included in FAR (EX.99)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:						
11	Ex.39	Expenditure: Supporting Documentation not provided (EX. 39)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:						
12	Ex.124	Expenditure: GL amounts not traced to the invoice. (EX.124)	Matters affecting the auditor's report Misstatements in financial statements	Leadership						
13	Ex.64	Payables from Exchange Transactions: Information requested not received (Ex.64)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:		30 June 2017		Chief Financial Officer	Finance	As part of Sebata's (Financial Service provider) MSCOA agreement is to ensure that creditors listing from the system agrees to the General ledger. The listing is being reconciled on a monthly basis
14	Ex.115	Payables from exchange transactions: Salary control limitation (Ex.115)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:		30 June 2017		Chief Financial Officer	Finance	As part of Sebata's (Financial Service provider) MSCOA agreement is to ensure that suspense accounts are cleared.
15	Ex. 03	Performance Information: Absence of performance information (Ex.03)	Matters affecting the auditor's report Misstatements in annual performance report	Financial and performance management:						
16	Ex.116	VAT payable - Supporting documentation not provided (Ex.116)	Matters affecting the auditor's report Misstatements in financial statements	Financial and performance management:		30 June 2017		Chief Financial Officer	Finance	
17										