

**Project OPCAR (Operation Clean Audit Report) - 2015/16**

**Joint Action Item List (JAIL)**

Champion: Wim Scheepers  
 Designation: Manager: Budget and Reporting  
 Date: 26/01/2016  
 Purpose: Rectify ALL prior period errors and internal control deficiencies identified during the prior audit process

Task identified:  
 Work in progress:  
 Completed:

Nr:	Ex Nr:	Finding:	Rating:	Internal Control Deficiency	Due date:	Prog %	Responsibility:	Department within the Municipality	Line item affected	Notes:
<a href="#">1</a>	76	Contingent Liabilities: Limitation of Scope	Matters affecting the Audit report	Financial and performance management	29 April 2016	0%	Wim Scheepers	Budget and Treasury	Contingent liabilities	
<a href="#">2</a>	61	Employee Cost: Performance agreement not Cascaded to managers	Matters affecting the Audit report	Leadership	22 April 2016	0%	Isak Verwant	Municipal Manager	Employee costs	
<a href="#">3</a>	26	Unauthorised expenditure: Non-compliance	Matters affecting the Audit report	Financial management and performance management	6 May 2016	0%	Anyhanique Koetzee	Budget and Treasury	Expenditure	
<a href="#">4</a>	77	Procurement: Non Compliance of SCM	Matters affecting the Audit report	Financial and performance management	25 March 2016	0%	Anthanique Koetzee	Budget and Treasury	Procurement	
<a href="#">5</a>	43	Procurement and contract management: Irregular expenditure identified	Matters affecting the Audit report	Financial management and performance management	17 June 2016	0%	Anthanique Koetzee	Budget and Treasury	Procurement	
<a href="#">6</a>		Non-compliance with GRAP 1 and 104	Matters affecting the Audit report	Leadership	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Compliance	
<a href="#">7</a>	45	PPE - Incomplete Assets register : Land	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
<a href="#">8</a>	60	PPE - Overstatement of assets	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
9	28	Assets: Depreciation calculated incorrectly	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
10	32	Assets: Difference between AFS and AR	Matters affecting the Audit report	Financial and performance management:	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
11	36	PPE - Incomplete Asset Register	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
<a href="#">12</a>		Prior period adjustments not disclosed	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Disclosure	
13	14	AOPO : No measurable performance objectives	Matters affecting the Audit report	Leadership	29 April 2016	0%	Isak Verwant	Municipal Manager	AOPO	
14	19	AOPO: Usefulness of the Annual Performance Report	Matters affecting the Audit report	Leadership	29 April 2016	0%	Isak Verwant	Municipal Manager	AOPO	
15	40	AOPO : Limitation of scope- Reliability of performance information	Matters affecting the Audit report	Financial and performance management	29 April 2016	0%	Mr. J. MacKay	Planning and Development	AOPO	
16	48	AOPO : Key indicators on basic services was not planned and reported by the municipality as key performance indicators	Matters affecting the Audit report	Financial and performance management	29 April 2016	0%	Mr. J. MacKay	Planning and Developm	AOPO	
17	85	Receivable Suspense account not cleared on a yearly basis	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Clinton Visagie	Budget and Treasury	Receivables	
18	30	Revenue: IGRAP 1 not implemented	Matters affecting the Audit report	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Revenue	
19	59	Revenue: Interim readings	Matters affecting the Audit report	Financial and performance management	15 July 2016	0%	Clinton Visagie	Budget and Treasury	Revenue	
20	69	Leave Provision understated or overstated	Other important matters	Financial and performance management	31 August 2016	0%	Clinton Visagie	Budget and Treasury	Provisions	
21	72	Commitments: Differences in register and AFS	Other important matters	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Commitments	
22	1	Employee Cost: Vetting process	Other important matters	Financial and performance management	8 July 2016	0%	Esme Adams	Corporate Services	Employee costs	
23	23	Employee Cost: Termination process not completed	Other important matters	Leadership	8 July 2016	0%	Esme Adams	Corporate Services	Employee costs	
24	24	Employee cost: Appointments	Other important matters	Leadership	15 July 2016	0%	Esme Adams	Corporate Services	Employee costs	

25	25	Employee Cost: Salary Increases	Other important matters	Financial and performance management	15 July 2016	0%	Esme Adams	Corporate Services	Employee costs	
26	62	Employee Cost: Vacant Post	Other important matters	Leadership	15 July 2016	0%	Esme Adams	Corporate Services	Employee costs	
27	70	Consultants : Limitation of Scope	Other important matters	Financial and performance management	22 July 2016	0%	Wim Scheepers	Budget and Treasury	Expenditure	
28	7	Inventory : Internal control deficiency	Other important matters	Financial and performance management	1 July 2016	0%	Anthanique Koetzee	Budget and Treasury	Inventory	
29	44	Understatement of inventory	Other important matters	Financial and performance management	29 July 2016	0%	Anthanique Koetzee	Budget and Treasury	Inventory	
30	47	Finance Lease Commitments: Incorrect application of Accounting standards	Other important matters	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Liabilities	
31	35	PPE: Damaged assets were not impaired	Other important matters	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
32	53	Council approval not obtained for disposal of assets	Other important matters	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Property, plant and equipment	
33	58	PPE: Other PPE (Movable assets) - Additions	Other important matters	Financial and performance management	31 August 2016	0%	Anthanique Koetzee	Budget and Treasury	Property, plant and equipment	
34	63	Expenditure: Payments not made within 30 days	Other important matters	Leadership	11 July 2016	0%	Anthanique Koetzee	Budget and Treasury	Expenditure	
35	81	Disclosure notes - Water losses not calculated correctly	Other important matters	Leadership	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Disclosure	
36	68	Consumer Deposits Overstated	Other important matters	Financial and performance management	29 July 2016	0%	Clinton Visagie	Budget and Treasury	Liabilities	
37	82	Suspense Account: Limitation of scope	Other important matters	Financial and performance management	12 August 2016	0%	Clinton Visagie	Budget and Treasury	Liabilities	
38	8	AOPO : Lack of core components in the Integrated Development Plan	Other important matters	Leadership	19 August 2016	0%	Mr. J. MacKay	Planning and Developm	AOPO	
39	9	AOPO : Extracts or copies of IDP were not available for public inspection	Other important matters	Leadership	22 April 2016	0%	Mr. J. MacKay	Planning and Developm	AOPO	
40	11	AOPO : No KPI and targets set for the administrative units and employees	Other important matters	Leadership	26 July 2016	0%	Isak Verwant	Municipal Manager	AOPO	
41	12	AOPO : SDBIP was not made available to the public	Other important matters	Leadership	15 July 2016	0%	Isak Verwant	Municipal Manager	AOPO	
42	15	AOPO: No monthly material variances explanations	Other important matters	Leadership	1 August 2016	0%	Isak Verwant	Municipal Manager	AOPO	
43	16	AOPO : Section 72 reports was not submitted to National Treasury	Other important matters	Leadership	26 July 2016	0%	Gudren Jansen	Budget and Treasury	AOPO	
44	20	AOPO : No standard operating procedure for performance management systems	Other important matters	Leadership	25 July 2016	0%	Isak Verwant	Municipal Manager	AOPO	
45	21	AOPO : No clear link of strategic and development objectives	Other important matters	Leadership	31 March 2016	0%	Isak Verwant	Municipal Manager	AOPO	
46	49	AOPO : Lack of core routine maintenance water, sanitation and roads infrastructure procedures	Other important matters	Leadership	29 July 2016	0%	Mr. J. MacKay	Planning and Developm	AOPO	
47	50	AOPO: Requirements not met for annual performance report	Other important matters	Financial and performance management	26 February 2016	0%	Isak Verwant	Municipal Manager	AOPO	
48	51	AOPO : Lack of internal control	Other important matters	Financial and performance management	8 April 2016	0%	Isak Verwant	Municipal Manager	AOPO	
49	3	Receivables: Debt Collection procedures not implemented	Other important matters	Financial and performance management	6 May 2016	0%	Clinton Visagie	Budget and Treasury	Receivables	
50	46	VAT: Misstatement	Other important matters	Financial and performance management	19 August 2016	0%	Gavin Matthews	Budget and Treasury	Current Assets (VAT)	
51	64	Receivables: There is no evidence of how the Bad debt written off and the Provision was raised	Other important matters	Financial and performance management	31 August 2016	0%	Wim Scheepers	Budget and Treasury	Receivables	
52	67	Long-term bad debt not disclosed correctly	Other important matters	Financial and performance management	26 August 2016	0%	Wim Scheepers	Budget and Treasury	Current assets	
53	4	No Supplementary Valuation Roll	Other important matters	Financial and performance management	29 July 2016	0%	Clinton Visagie	Budget and Treasury	Revenue	

<a href="#">54</a>	5	Valuation Roll not displayed on municipality's website	Other important matters	Financial and performance management	12 February 2016	0%	Clinton Visagie	Budget and Treasury	Revenue	
<a href="#">55</a>	33	Revenue: Old owner still charge after transfer of property	Other important matters	Financial and performance management	22 July 2016	0%	Clinton Visagie	Budget and Treasury	Revenue	
<a href="#">56</a>	41	Revenue: Property rates under/overstated	Other important matters	Financial and performance management	19 August 2016	0%	Clinton Visagie	Budget and Treasury	Revenue	
<a href="#">57</a>	79	Consumer deposits: Disconnections and Re-connections	Other important matters	Leadership	19 August 2016	0%	Clinton Visagie	Budget and Treasury	Current liabilities	
<a href="#">58</a>	80	Consumer deposit: No consumer deposit received	Other important matters	Leadership	25 July 2016	0%	Clinton Visagie	Budget and Treasury	Current liabilities	
<a href="#">59</a>	22	Employee Cost: Payroll Certificates	Administrative matters	Financial and performance management	8 July 2016	0%	Clinton Visagie	Budget and Treasury	Employee costs	
<a href="#">60</a>	71	Indigents: Incomplete application forms	Administrative matters	Financial and performance management	5 July 2016	0%	Clinton Visagie	Budget and Treasury	Receivables	
<a href="#">61</a>	55	Inventory: Limitation of Scope	Administrative matters	Financial and performance management	1 April 2016	0%	Clinton Visagie	Budget and Treasury	Inventory	
<a href="#">62</a>	31	Assets: Monthly reconciliations not performed	Administrative matters	Financial and performance management	29 July 2016	0%	Clinton Visagie	Budget and Treasury	Non-current assets	
<a href="#">63</a>	6	Expenditure – Lack of internal controls	Administrative matters	Financial and performance management	19 Februarie 2016	0%	Clinton Visagie	Budget and Treasury	Expenditure	
<a href="#">64</a>	17	AOPO : Performance information was not fully managed	Administrative matters	Financial and performance management	12 August 2016	0%	Clinton Visagie	Municipal Manager	AOPO	

0.00%