

FUNCTIONAL AREA	DESCRIPTION / AUDIT FINDING	REMEDIAL ACTION TO ADDRESS THE AUDIT FINDING	DUE DATE	EVIDENCE (SUPPORTING DOCUMENT) REQUIRED TO CLEAR THE AUDIT
ANNUAL FINANCIAL STATEMENTS MATTERS	Annual Financial Statements not submitted within two months after the end of the financial year. (ISS.6)	Regular backups to be done on the financial system.	31 August 2017	Annual Financial Statements submitted to AGSA on 31 August 2017
STRATEGIC MANAGEMENT	Inconsistency between the SDBIP and the annual performance report. The SDBIP does not have performance indicators reported on the annual performance report. (Iss.71)	The SDBIP performance indicators should be aligned to the annual performance report	CONTINUOUSLY	Aligned SDBIP & Annual Performance Report
PROCUREMENT	Proof that PPPFA was performed could not be obtained (Iss.44)	PPPFA to be performed on all relevant procurement as per the SCM Policy and all documentation filed	30 January 2017	Bid Evaluation Minutes
PROCUREMENT	Bids were not always evaluated by bid evaluation committees composed of officials from the department requiring the goods or services, as required by SCM Regulation 28 (2). (ISS.64)	Apologies by the bid evaluation members must be substantiated	CONTINUOUSLY	Bid Evaluation Minutes
PROCUREMENT		Ensure that an official from the department requiring the goods or services is present in the bid evaluation meetings.	CONTINUOUSLY	Bid Evaluation Minutes
PROCUREMENT		Ensure that the bids information is complete and filed accurately. Ensure proper audit trail of bids received, bids evaluated and adjudicated.	CONTINUOUSLY	Bids File
PROCUREMENT		For contracts that will impose financial obligations on the municipality beyond three years covered in the annual budget for that financial year, ensure that the municipal manager, at least 60 days before the meeting of the municipal council at which the contract is to be approved has, in accordance with section 21A of the Municipal Systems Act made public the draft contract and an information statement summarising the municipality's obligations in terms of the proposed contract.	CONTINUOUSLY	Council Resolution

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REVENUE	Long outstanding debtors with credit balances. (Iss.66)	Go through the entire population and verify that the credit balance are correct and that no Municipal properties have credit balances	Quarterly	A report to the Municipal Manager showing that the entire population was reviewed
REVENUE	No charges for water and refuse removal services to residents. There is no evidence of the meter readings taking place in Phahameng and Tikwana. (Iss.2)	The RBIG project to be completed and meter reading processes implemented.	01 March 2017	Technical Department to do a full meters audit and write a report to MM with their finding, as from 1 March 2017, Consumption based tariffs must be introduced in both Tikwana and Hoopstad
AFS MATTERS	No evidence that an estimate of 'discounts' or traffic fines amount for which there is no probability of receipt was made. (Iss.41)	Discussions to be held and resolved with AGSA.	31 August 2017	Correspondence of discussions/minutes with clear resolution to the matter with AGSA
REVENUE	Traffic fines cancelled without authorisation and review by senior official. (Iss.60)	All cancellations to be approved by the Director Community Services	MONTHLY	Traffic fines book. Signature of the Director Community services on all traffic fines cancelled.
ANNUAL FINANCIAL STATEMENTS MATTERS	Reasonable steps were not taken to prevent unauthorised, irregular and fruitless and wasteful expenditure (Iss.56)	Ensure that deviations and emergency items valid and approved by the accounting officer are only recorded in the deviations register and not in the irregular expenditure register	31 August 2017	Annual Financial Statements
ANNUAL FINANCIAL STATEMENTS MATTERS	The disclosure notes for Unauthorised. Irregular and fruitless and wasteful expenditure included amounts written-off by Council after the 30 June year end (Iss.61)	Ensure that the write-off relating to Unauthorised, Irregular and Fruitless and Wastful expenditure written off after year end is not recognised in the disclosure notes. The disclosure to be made as long as it is clear that it does not affect the closing balance.	31 August 2017	Annual Financial Statements