

Man report Par nr	Audit Report Par Nr	Audit finding	Root cause	Action to address finding	Responsible HOD	Responsible Official	Due date	Status	Progress to date
18		No feasibility study was performed for Rehabilitation of Roads project & project was not completed within timeframes	Insufficient planning	Ensure feasibility studies done for infrastructure projects	Director Engineering & Planning	Assistant Director: Technical & Infrastructure	immediately	Completed	A design report was performed for this project. Completed
23; 24 & 25		Management of grant funding for water and sanitation infrastructure - R8.7 million grant funding was not spent during the year. The accuracy of the amount could not be determined due to overall limitation	Non-adherence to procurement plans	Ensure procurement plans are in place and achievable. Proper project planning and monitoring Monthly reporting on project progress	Director Engineering & Planning	PMU Manager	15 Dec 2017 - amended procurement plans 10 December 2017 - monthly reporting on grants	In process	In process
26; 27 & 28		<u>Maintenance of water infrastructure</u> i) The municipality did not have an approved policy to address routine maintenance of water infrastructure. ii) The municipality did not plan for the maintenance of water infrastructure by setting specific time frames and targets. iii) Conditional assessments were not done on water infrastructure to inform the routine water infrastructure maintenance plan and budget.	No approved policy to address maintenance on infrastructure	i) Develop policy to address routine maintenance ii) Develop maintenance plan that will inform budget iii) Ensure annual conditional assessments done	Director Engineering & Planning	Assistant Manager: Water and Sanitation	i) 30 April 2018 ii) 31 May 2018 iii) 31 May 2018	Not started	
29	10	The accuracy of water losses disclosed in AFS could not be confirmed due to limitation of scope	Supporting documentation not available for audit	Ensure proper constructed audit file available for audit with all calculations and supporting documentation	CFO	Asst Manager: Reporting	30 June 2018	Completed	Monthly reports of losses are submitted by Dept. Engineering and Planning for s71 report.
30		<u>Maintenance of roads infrastructure</u> i) The municipality did not have an approved roads maintenance plan (RMP) for the renewal and routine maintenance of roads infrastructure. ii) The municipality did not perform condition assessments for all roads infrastructure under its control to inform the roads maintenance plan. iii) There was no approved priority list of roads infrastructure for the renewal and routine maintenance projects, which is used as a basis for the RMP.	No approved roads maintenance plan	Ensure roads maintenance plan is developed and implemented	Director Engineering & Planning	Assistant Manager: Technical services	i) 30 April 2018 ii) 31 May 2018 iii) 31 May 2018	Not started	
31; 188		<u>Local economic development and SMME's</u> i) The municipality does not have systems and processes in place to monitor their spending towards SMME's. ii) Also the municipality does not pay their suppliers within 30 days, which might affect or impact on the viability and continuance of SMME businesses	Lack of standard operating procedures and policies	i) Implement processes to enable monitoring of spending on SMME's ii) Ensure all creditors paid within 30 days	CFO	SCM Manager & Accountant Expenditure	30 June 2018	Not started	
32		The municipality does not have objectives included in the SDBIP and APR relating to SMME spending and monitoring of local content spending	No KPI for spending on SMME's	Ensure SDBIP and APR includes objectives wrt spending on SMME's	MM	COO	31 May 2018	Not started	

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33	9	Irregular expenditure R52 650 133 (100%) of irregular expenditure incurred in the current financial year was as a result of the contravention of SCM legislation.	The municipality had instability in leadership in the current year as a result of the merger process which led to SCM committees not being formally appointed and delegations to procure not being in place	i) Ensure proper delegations in place ii) Ensure bid committees appointed	MM		i) 31 December 2017 ii) immediately	In process	ii) Bid committees in place.
35 & 100	60	Awards to the value of R1.2 million were procured without inviting at least the minimum prescribed number of written price quotations from prospective suppliers, and the deviation was approved even though it was possible to obtain the quotations	Poor planning; deviations not in line with policy & regulations	1) Develop maintenance plans to improve planning 2) HOD's to ensure deviations are in line with policy	All HOD's		1) 31 Jan 2018 2) Immediately	In process	Deviations scrutinized and signed by SCM to ensure compliance
36 & 101	61	Quotations with a total value of R1 505 609 were accepted from prospective providers who were not registered on the list of accredited prospective providers or the National Treasury's central suppliers database and did not meet the listing requirements prescribed by the SCM policy	Non-compliance to policy & regulations	Ensure that quotations are only accepted from suppliers registered on CSD or who meets minimum listing requirements	All HOD's	All managers	immediately	Not started	
37; 103 & 106	63; 66	Quotations to the value of R781 913 were procured from suppliers whose tax matters had not been declared by the South African Revenue Services to be in order	Non-compliance to policy & regulations	Ensure that suppliers' tax affairs are in order before accepting quote	CFO	SCM Manager	immediately	In process	Suppliers tax affairs are monitored before procurement
38; 102; 105	62; 65	Quotations with a value of R2 649 094 were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state	Non-compliance to policy & regulations	Obtain written declarations from all suppliers	CFO	SCM Manager	immediately	In process	In process
39 & 104	64	Competitive bids with a value of R47 707 887 were adjudicated by adjudication committees that were not properly constituted	Lack of delegations/sub-delegations	Ensure that bid adjudication committee properly constituted Ensure delegations in place	MM		31 January 2018	In process	Bid Adjudication committee in place and constituted as per regulations. Delegations in process
40		One contract to the value of R1 399 500 were awarded based on criteria that differ from the original specifications	Specifications not properly drafted	Ensure specifications properly drafted and approved before advertising. BEC to ensure that tenders are in line with specifications during evaluation stage	Specification committee		immediately	In process	In process. Will be monitored
41		One quotation was awarded to bidders based on preference points that were not calculated according to the requirements of the Preferential Procurement Policy Framework Act and its regulations	Non-compliance to policy & regulations	BAC to review calculations done by BEC	Bid Adjudication & Bid Evaluation committees		immediately	Completed	BAC is reviewing

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43		Quotations awarded were not approved by an appropriately delegated official	Lack of delegations/sub-delegations	Ensure delegations & sub-delegations in place	MM	HOD's	30 January 2018	In process	In progress - delegation register approved; sub-delegations in process
44; 162		Performance of contractors/providers were not monitored monthly	Lack of contract management	Ensure performance monitoring for suppliers implemented with monthly reports on performance	CFO	SCM Manager	31 Dec 2017	In process	Template developed and send to all managers. Awaiting 1st quarter evaluation feedback
50		The following measures were not implemented to ensure that the environment is conducive to effective consequence management: i) The municipality did not adopt systems (policies) to investigate allegations of misconduct; and disciplinary procedures. ii) The municipality did not have a fraud prevention plan. iii) There was no code of conduct that regulates ethical behaviour by officials iv) There was no code of conduct that addresses ethical behaviour by councillors. v) A disciplinary board was not established to investigate allegations of financial misconduct and monitor the institution of disciplinary proceedings against an alleged transgressor. vi) There was no hotline or similar process/mechanism for reporting financial misconduct/transgressions that are committed by officials and suppliers of the municipality.	Lack of policies & procedures	i) Draft & Adopt policy for financial misconduct and disciplinary procedures ii) Draft & Adopt fraud prevention plan iii) Ensure all staff sign code of conduct iv) Ensure all councillors sign code of conduct v) Establish disciplinary board vi) Establish hotline for reporting financial misconduct	i) Council ii) Council iii - vi) MM & Director Corporate Services	i) MM/Dir Corporate serv ii) MM/Dir Corporate serv iii-iv) HR Manager v - vi) Director Corp Serv	i) 31 March 2018 ii) 31 March 2018 iii) 31 Jan 2018 iv) 31 Jan 2018 v) 31 Aug 2018 vi) 31 May 2018	In process	iv) All Cllrs did sign code of conduct after amalgamation in 2016.
51	54	Unauthorised, Irregular and Fruitless and wasteful expenditure taken on through merger were either not investigated or proper disciplinary steps were not taken after investigation	Lack of policies & procedures	i) Draft & Adopt policy on Irregular, Fruitless & wasteful expenditure ii) Ensure all UIFW expenditure investigated by MPAC	i) Council ii) Council	i) MM/CFO ii) MPAC	30 June 2018	In process	i) Policy was adopted by Council during May 2017 ii) UIFW still be to investigated by MPAC
53	7	The accuracy and completeness of the balance of unauthorised expenditure disclosed in the financial statements could not be determined due to the overall limitation of scope imposed on the audit	Lack of proper audit file	Ensure proper constructed audit file available for audit with all calculations and supporting documentation	CFO	Asst Manager: Reporting	30 June 2018	In process	In process - review of previous year AFS commenced
54; 80; 81; 94; 95 & 96	40; 41; 54; 55; 56	1) Effective steps were not taken to prevent irregular or fruitless & wasteful expenditure, as required by section 62(1)(d) of the MFMA and The full extent of the irregular expenditure could not be determined due to the overall limitation of scope imposed on the audit 2) Unauthorised, Irregular, Fruitless & wasteful expenditure were not investigated to determine if any person is liable for the expenditure, as required by section 32 of MFMA	Lack of proper audit file Lack of policy and procedures	i) Ensure proper constructed audit file available for audit with all calculations and supporting documentation ii) Draft & adopt policy of unauthorised, irregular and fruitless & wasteful expenditure	i) CFO ii) Council & MM	i) Asst Manager: Reporting ii) CFO	30 June 2018	In process	i) In process ii) Policy adopted by Council during May 2017

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55	8	The accuracy and completeness of the balance of fruitless and wasteful expenditure disclosed in the financial statements could not be determined due to the overall limitation of scope imposed on the audit.	Lack of proper audit file	Ensure proper constructed audit file available for audit with all calculations and supporting documentation	CFO	Asst Manager: Reporting	30 June 2018	In process	In process
56; 127	68	Key positions were not filled in current year within the finance department as the municipal manager and CFO positions were vacant. This led to inadequate monitoring of controls that would prevent and detect cases of unauthorised, irregular and fruitless and wasteful expenditure	Critical positions vacant	Ensure all senior positions are filled	Council	MM	31 January 2018	Completed	All senior managers appointed
62 & 63	24	<u>Annual performance report: Basic service delivery & Infrastructure development:</u> i) Performance indicators not well defined ii) Reported achievement not supported by sufficient appropriate audit evidence	Lack of well defined performance indicators	Ensure SDBIP and Performance Plans contain well defined indicators and that POE's have sufficient audit evidence to collaborate APR	MM	All HOD's	30 January 2018	In process	POE files for first quarter submitted
72; 143	3; 32	The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the Municipal Finance Management Act (MFMA). Supporting records that could not be provided resulting in the financial statements receiving a disclaimer of opinion	Lack of proper audit file	Ensure proper constructed audit file available for audit with all calculations and supporting documentation	CFO	Asst Manager: Reporting	30 June 2018	In process	Currently busy with review of previous year AFS and recommending restatements to be made
73	33	The SDBIP for the year under review did not include monthly revenue projections by source of collection, the monthly operational and capital expenditure by vote, the service delivery targets and performance indicators for each quarter as required by section 1 of the MFMA	Non-adherence to legislation and regulations	Ensure SDBIP for 2018/19 includes all relevant information	MM	COO	31 January 2018	In process	Revised SDBIP to be tabled to Council on 25 Jan 2018
74	34	A mid-year performance assessment was not performed as required by section 72(1)(a)(ii) of the MFMA.	Non-adherence to legislation and regulations	Ensure mid-year performance assessment tabled by 25 January 2018	MM	CFO/COO	25 January 2018	In process	Mid-year assessment to be tabled on 25 Jan 2018
75; 127	35	A performance management system was not established as required by section 38(a) of the Municipal Systems Act (MSA) and municipal planning and performance management regulation 8.	Non-adherence to legislation and regulations	establish performance management system	MM	COO	31 January 2018	Not started	
76	36	Reasonable steps were not taken to prevent unauthorised expenditure, as required by section 62(1) (d) of the MFMA. The full extent of the unauthorised expenditure could not be quantified as indicated in the basis for disclaimer opinion.	Lack of standard operating procedures and policies	i) Draft & adopt policy on Unauthorised, Irregular and fruitless & wasteful expenditure ii) Draft SOP's for UIFW expenditure	MM	CFO	31 March 2018	In process	i) Policy already approved by Council during May 2017
77	37	Money owed by the municipality was not always paid within 30 days, as required by section 65(2) of the MFMA	Non-adherence to legislation Cash flow constraints	i) Draft Standard operating procedures for payment of creditors ii) Review financial recovery plan ii) Regular progress reports on implementation of financial recovery plan	MM	CFO	31 January 2018	In process	ii) Revised Financial recovery plan approved by Council - Dec 2017

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78	38	An effective system of expenditure control, including procedures for the approval and authorisation was not in place, as required by section 65(2) of the MFMA	Lack of standard operating procedures and policies	Draft standard operating procedures for expenditure section	CFO		31 January 2018	Not started	
79	39	An adequate management, accounting and information system was not in place which recognised expenditure when it was incurred and accounted for creditors and payments made, as required by section 65(2)(b) of the MFMA.	Lack of standard operating procedures and policies	i) Draft standard operating procedures for expenditure section ii) Ensure controls as per SOP's are inherent to system	CFO		31 January 2018	Not started	
82	42	A tariff policy was not adopted for the levying of fees for provision of municipal services, as required by section 74(1) of the MSA and section 62(1)(f)(i) of the MFMA.	Non-compliance to laws and regulations	Draft & Adopt tariff policy	Council/MM	MM/CFO	31 March 2018	Not started	
83	43	A credit control and debt collection policy was not adopted, as required by section 96(b) of the MSA and section 62(1)(f)(iii) of the MFMA.	Non-compliance to laws and regulations	Draft & Adopt tariff policy	Council/MM	MM/CFO	31 March 2018	Not started	Debt collection policy adopted by Council during May 2017
84	44	A policy on the levying of rates on rateable property within the municipality was not adopted, as required by section 3(1) of the Property Rates Act and section 62(1)(f)(ii) of the MFMA.	Non-compliance to laws and regulations	Sec 12 notice clearly indicated that the rates policies of former LM's will remain effective until new valuation roll adopted	MM	CFO	n/a	Completed	Sec 12 notice clearly indicated that the rates policies of former LM's will remain effective until new valuation roll adopted
85	45	An adequate management, accounting and information system which accounts for revenue, debtors and receipts of revenue was not in place, as required by section 64(2)(e) of the MFMA.	Lack of standard operating procedures and policies	Development of standing operating procedures	CFO		31 January 2018	Not started	
86	46	An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA	Lack of standard operating procedures and policies	Development of standing operating procedures	CFO		31 January 2018	Not started	
87 & 88	47; 48	Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA & Accounts for municipal tax and charges for municipal services and service charges were not prepared on a monthly as required by section 64(2)(c) of the MFMA.	Lack of standard operating procedures and policies	Development of standing operating procedures	CFO		31 January 2018	In process	The backlog of billing was due to the amalgamation and conversion of former LM's to mscoa. Backlog has been attended to and billing done on monthly basis
89 & 90	49; 50	An adequate management, accounting and information system which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA & An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.	Lack of standard operating procedures and policies	Development of standing operating procedures	CFO		31 January 2018	Not started	

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91 & 92	51; 52	An adequate management, accounting and information system which accounts for liabilities was not in place, as required by section 63(2)(a) of the MFMA & An effective system of internal control for liabilities was not in place, as required by section 63(2)(c) of the MFMA	Lack of standard operating procedures and policies	Development of standing operating procedures	CFO		31 January 2018	Not started	
93	53	The municipality did not evaluate its performance in respect of programmes funded by the Municipal Infrastructure Grant, as required by section 12(5) of the Division of Revenue Act.	Non-compliance to laws and regulations	Prepare and submit a report on the financial & non-financial performance within 2 months after financial year-end	Director Engineering & Planning	PMU Manager	31 August 2018	In process	Done for 2016/17
97; 127	57	An approved staff establishment was not in place, as required by section 66(1)(a) of the MSA.	Non-compliance to laws and regulations	Ensure staff establishment approved by Council	MM	Director Corporate Services	31 Dec 217	Completed	Organogram approved during October 2017
98	58	Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted as required by section 67(1)(d) of the MSA	Non-compliance to laws and regulations	Implement performance management system for whole organisation	MM	COO	PMS Training 30 March 2018 and performance agreements for middle management 30 June 2018	Not started	
99; 127	59	Senior managers did not sign performance agreements within the prescribed period, as required by section 57(2)(a) of the MSA	Non-compliance to laws and regulations	Snr managers to sign performance agreements within one month after year end	Mayor & MM		31 July 2018	Completed	
107; 143	32	The financial statements were presented for audit purposes without accurate and complete underlying accounting records. The detailed supporting schedules to the financial statements did not agree to the financial statements	Lack of proper audit file	Ensure proper constructed audit file available for audit with all calculations and supporting documentation	CFO	Asst Manager: Reporting	30 June 2018	In process	In process
124; 127; 141	68	There has been lack of effective leadership at the municipality due to significant instability in leadership positions during the year. There was no permanent municipal manager and chief financial officer for the financial year. This has contributed to the breakdown in the control environment and administration of the municipality.	Critical positions vacant	All senior positions filled	Council	MM	31 January 2018	Completed	All senior managers appointed
125; 142; 144	69	The financial statements and annual performance report were not subject to adequate monitoring and review by leadership as evidenced by the material errors that were identified during the audit process	Lack of oversight	1) Management to exercise proper oversight and monitoring over compilation of AFS 2) Audit Committee to review AFS before submission to AG	1) MM 2) Audit Committee	1) CFO	15 August 2018	Not started	

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126; 142	69	The appropriate level of management did not regularly monitor compliance with internal policies and procedures. This has resulted from the accounting officer not exercising responsibility over reporting, compliance with laws and regulations and internal control.	Lack of oversight	1) Management to ensure all staff familiar with policies 2) Development of standard operating procedures 3) Consequence management	MM	All HOD's	1 & 3) immediately 2) 31 January 2018	Not started	
127		A human resource plan based on the strategic plan of the municipality was not in place.	Non-compliance to laws and regulations	Develop a human resource plan	Director Corporate Services	HR manager	31 March 2018	Not started	
127		Employees were on suspension with pay for more than 30 days. The longest suspension period is 60 days	Lack of oversight & finalisation of disciplinary cases	Ensure disciplinary cases finalised within required timeframes	Director Corporate Services	HR manager	immediately	In process	In process - ongoing matter.
128		The municipality's policies and procedures relating to most operational reporting and compliance activities were in draft for the most part of the year and were approved only a month prior to the end of the financial period, whilst some policies were still not approved at year end. This led to policies and procedures not consistently understood throughout the municipality as well as impacting the clarity of the roles of monitoring and the isolation of responsibilities. This resulted in material findings on the annual financial statement, performance and compliance reporting.	Lack of oversight Non-compliance to laws and regulations	Ensure all policies are finalised and reviewed annually	MM	All HOD's	28 February 2018	In process	Some finance & HR policies were approved with the adoption of the 2017/18 budget. Development of new policies in process
129		Management had prepared an audit action plan however the plan was not adequately monitored by senior management and the audit committee as indicated by the material findings identified on the annual financial statements, performance and compliance	Lack of oversight	Quarterly reporting on implementation of audit action plan	MM	All HOD's	31 March 2018	Not started	
130; 153		There is no existing governance structures in the information technology (IT) department because IT steering committee has not been appointed to assist in monitoring and managing IT processes and IT security, furthermore the IT Governance framework has not been approved	Lack of policies & procedures	1) Establish IT Steering Committee 2) Approve IT Governance framework	Director Corporate Services	Snr IT Technician	1) 31 Jan 2018 2) 28 Feb 2018	Not started	
131	70	The municipality's financial record system was not adequately utilised or designed as the general ledger submitted for audit did not agree to the annual financial statements. This was due to the municipality not being able to produce a general ledger from the inception date of 7 August 2016 that agreed to the annual financial statements as the system could not produce a report from that date.	Lack of proper audit file	Ensure proper constructed audit file available for audit with all calculations and supporting documentation	CFO	Asst Manager: Reporting	30 June 2018	In process	General ledger for 2016/17 in place
132		Management did not implement the following daily and monthly controls as designed for the entity's business processes: • Bank reconciliations are not performed timeously. • The fixed asset register is not reconciled to the ledger accounts on a monthly basis. • Creditors were not reconciled on a monthly basis. • Debtors were not reconciled on a monthly basis	Lack of oversight Lack of standard operating procedures	1) Ensure monthly recons done and reviewed 2) develop standard operating procedures	CFO	Accountants	31 January 2018	In process	Monthly recons on bank and debtors done. Creditors recon (GL vs subledger) done on monthly basis. Fixed Asset register recon in progress.

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133; 144	70	The financial statements submitted for audit contained a number of errors. The municipality could not provide supporting schedules to support the figures disclosed in the annual financial statements.	This was due to the municipality being a new entity and had to deal with the complex accounting for the opening balances for the three former municipalities that were merged to form Beyers Naude Local Municipality. In addition, the financial statements were not adequately reviewed prior to submission for audit	1) Review take on balances 2) Ensure AFS reviewed by Internal Audit and Audit Committee members before submission to AG	CFO		1) 31 March 2018 2) 15 August 2018	In process	i) Review of take on balances in process
134; 142		Management prepared quarterly reports on performance information however systems and procedures are not in place to ensure that the reported information is evidence by reliable supporting information	Lack of supporting evidence	1) POE files to be compiled quarterly with sufficient supporting information 2) Internal Audit to review POE files on quarterly basis	MM	1) All HOD'S 2) Internal Audit	31 January 2018	In process	i) First quarter performance report finalised and POE files submitted ii) Internal Audit reviewed POE files - awaiting report
135; 142	69	The municipality did not comprehensively monitor compliance with its laws and regulations contributing to the findings in the current year. Effective monitoring of controls to ensure compliance with its laws and regulations require strengthening.	Lack of oversight	1) Prepare compliance monitoring check list	MM	All HOD's	31 December 2018	Not started	
136; 154; 155; 156		The IT general controls environment was concerning as there were weaknesses regarding controls for user access administration, program change management, IT continuity and security management. Security management policies were in draft for most part of the year and did not cover key procedures to address IT security risks. This includes the management of patches and software updates that may impact the integrity of data.	IT policies does not address all the IT risks within the municipality	1) Review IT policies & controls 2) Include IT risk in risk register	Director Corporate Services	Snr IT Technician	28 February 2018	Not started	
137		The risk assessment performed by the municipality included controls in place to mitigate these risks. These controls were not effectively operating as the risks relating to the financial statements, performance information and compliance was not addressed that resulted in the material findings reported	Lack of oversight	1) Review risk assessment 2) Prepare standard operating procedures for preparation of AFS & Performance Informatin 3) Monitor controls on monthly basis	MM	1) Internal Audit 2) CFO & COO 3) All HOD's	1) 31 December 2017 2) 31 January 2018 3) monthly	In process	Review of risk assessment in progress - 1st workshop held with assistance of COGTA
138; 145	72	The internal audit function was not sufficiently capacitated due to lack of staff in the unit which led to the internal audit not performing all planned work	Lack of approved staff establishment	Ensure staff establishment approved by Council	MM	Director Corporate Services	31 Dec 217	Completed	Organogram approved during October 2017

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138 ; 139		The recommendations made by the audit committee were not fully implemented by management which contributed to the findings on the annual financial statements, performance and compliance reporting.	Lack of oversight	1) Develop resolution register for Audit Committee 2) Management to report quarterly on implementation of resolutions of AC	MM	i) IA ii) All HOD's	31 January 2018	Not started	
139; 144	71	Audit Committee did not review the financial statements and performance report before their submission to the external auditors as it was submitted late by the municipality	Lack of oversight	Ensure AFS are reviewed by AC before submission to AG	MM	CFO	15 August 2018	Not started	
157		The data backup and recovery procedure was not comprehensively documented to cover the key elements of data backup. Whilst data backups are performed, these backups are not stored off site which poses a risk of loss of data.	Lack of policies & procedures	1) Prepare policies & procedures on data backup and recovery 2) Ensure backups are stored off site	Director Corporate Services	Snr IT Technician	31 March 2018	Not started	
158		The municipality did not report monthly to the provincial DCoG on the back to basics due to key positions being vacant as a result of the merger process	Lack of oversight	Prepare monthly reports on back to basics	MM	COO	immediately & monthly there after	Not started	
159		No ward level improvement plans were developed.	Non-compliance to laws and regulations	Prepare ward level improvement plans	MM	COO	28-Feb-18	Not started	
159		Ward committees were not established for all the wards in the municipality.	Non-compliance to laws and regulations	Establish all ward committees	MM	COO	30-Nov-17	Completed	All ward committees established
161; 163		Use of consultants - no evidence that skills were transferred	Over reliance on consultants	1) Ensure service level agreements include responsibility for transfer of skills 2) Consultants to provide municipality with evidence of skills transfer (training)	MM	All HOD's	immediately	In process	Ongoing
162		Use of consultants - Material misstatements were identified or findings were raised by the auditors on the work performed by the consultant or in areas of the consultants' responsibilities	1) Lack of oversight 2) Lack of contract management incl performance evaluation of suppliers	Ensure performance monitoring for suppliers implemented with monthly reports on performance	MM	All HOD's	immediately & monthly there after	In process	Template developed and send to all managers. Awaiting 1st quarter evaluation feedback

SUMMARY		
27	Not started	39%
32	In process	46%
10	Completed	14%
69		