

<b>Project OPCAR (Operation Clean Audit Report) - 2017/2018</b> UBUBTU LOCAL MUNICIPALITY Acting Municipal Manager: Mr Maposa Date: 31 January 2019					
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Purpose: The purpose of the JAIL is to track the allocation and status of project actions

Nr.	EX No.	Item	Category	Control Component	Target Date	Revised Date	Progress % as at 31 January 2018	Responsibility	Department within the Municipality	Remarks
<b>QUALIFICATION</b>										
1	ISS. 6	The council did not establish a disciplinary board to investigate instances of financial misconduct		Non-compliance	31-May-19		0%	Acting MM: Mr. D Maposa		
2	ISS.19	Effective Steps were not taken to prevent fruitless and irregular expenditure		Leadership	31-May-19		0%	SCM ACCOUNTANT: Mr.A Botha		
3	ISS.92	Prior year misstatement - Irregular expenditure		Financial and performance management	31-May-19		0%	CFO: Mr RA Jacobs		
4	ISS.103	Misstatements of irregular expenditure	SCM	Internal control deficiency	30-Mar-19		0%	CFO: Mr. RA Jacobs		
5	ISS.87	Inventory - Limitation	Inventory	Financial and performance management	30-Jun-19		0%	CFO: Mr. RA Jacobs		
6	ISS.32	Expenditure - Payment not made within 30 days	Expenditure	Non-compliance with legislation	30-Jun-30		0%	CFO: Mr.RA Jacobs		
7	ISS.95	Prior Year uncorrected misstatement - Payables: Debtors with credit balances	Payables	Misstatements in the financial statements	30-Jun-19		0%	CFO: Mr. RA Jacobs		
8	ISS.96	Trade payables- Value of the debtors are not correct	Trade Payables	Misstatements in the financial statements	31-Mar-19		0%	Income Accountant: Mr. Kumbi		
9	ISS.10	Annual Performance report not submitted		Non-compliance with legislation	30-Jun-19		0%	Acting MM: Mr. D. Maposa		

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10	ISS.49	SCM - Goods or services procured from suppliers who did not declare their interests	SCM	Non-compliance with legislation	30-Mar-19		0%	SCM Acc: Mr. A Botha		
11	ISS.70	UIF - Section 32 reports not submitted to the relevant stakeholders	SCM	Non-compliance with legislation	30-Mar-19		0%	SCM Acc: Mr. A Botha		
12	ISS.97	SCM - Awards made to employee in service of the state	SCM	Non-compliance with legislation	30-Mar-19		0%	SCM Acc: Mr. A Botha		
13	ISS.102	SCM - Proper procurement processes not followed for AM Conroy and Sebata contracts	SCM	Non-compliance with legislation	30-Mar-19		0%	SCM Acc: Mr. A Botha		
14	ISS.75	Receivables: Interest not charged on overdue accounts	Receivables	Misstatements in the financial statements	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
15	ISS.84	Limitation on accrued fines	Receivables	Misstatements in the financial statements	30-Mar-19		0%	Acting Traffic Chief: Ms. Fula		
16	ISS.86	Allowance for impairment- Receivables from exchange+property rates	Receivables	Misstatements in the financial statements	30-Mar-19		0%	CFO: Mr. RA Jacobs		
17	ISS.90	Prior year uncorrected misstatements	Expenditure		30-Mar-18		0%	CFO: Mr. RA Jacobs		
18	ISS.77	Employee cost- understatement of the leave payout	Expenditure	Non-compliance with legislation	30-Mar-18		0%	CFO: Mr. RA Jacobs		
19	ISS.81	Remuneration of councillors- Irregular Expenditure	Expenditure	Misstatements in annual performance report	28-Feb-19		0%	CFO: Mr. RA Jacobs		
20	ISS.98	Performance agreement not signed by Senior Managers		Non-compliance with legislation	28-Feb-19		0%	Acting MM: Mr. D Maposa		
21	ISS.101	IT Governance Framework		Non-compliance with legislation	30-Mar-19		0%	CFO: Mr. RA Jacobs		

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22	ISS.1	No Audit Committee and internal Audit function in place		Non-compliance with legislation	31-Jan-19		0%	CFO:Mr. RA Jacobs		
23	ISS.2	Quarterly performance reports not prepared		Non-compliance with legislation	30-Jun-19		0%	CFO: Mr RA Jacobs		
24	ISS. 3	Internal Control Deficiency		Non-compliance with legislation	28-Feb-19		0%	All Senior Managers		
25	ISS. 4	Policies not approved	POLICIES NOT APPROVED	Internal control deficiency	28-Feb-19		0%	CFO:Mr. RA Jacobs		
26	ISS.16	AFS Compliance- Late submission of AFS	AFS compliance	Non-compliance with legislation	31-Aug-19		0%	CFO: Mr. RA Jacobs		
27	iss.12	Internal control issues on payroll, compensation of employee's system	Payroll	Internal control deficiency	28-Feb-19		0%	HR: Ms. N Mkontwana		
28	iss.13	Attendance registers not being monitored		Internal control deficiency	31-Mar-19		0%	HR: Ms. N Mkontwana		
29	iss.14	No job descriptions at the municipality		Internal control deficiency	31-Jan-19		0%	Ms. N Mkontwana		
30	iss.15	No letters and reports are sent to the MEC on disciplinary cases		Internal control deficiency	31-Jan-19		0%	Ms. N Mkontwana		
31	iss.8	No consultancy reduction plan in place		Non-compliance with legislation	28-Feb-19		0%	CFO: Mr. RA Jacobs		
32	ISS.36	Assets: Disposal process not be performed	ASSETS	Internal control deficiency	31-Mar-19		0%	Asset Off: Mr. C van Wyk		
33	ISS.89	Deficiencies identified on sector audits		Misstatements in the financial statements	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
34	ISS.29	Expenditure - Purchase order not attached and invoices not stamped	Expenditure	Internal control deficiency	31-Jan-19		0%	Expenditure Acc: A de Wet		
35	iss.30	Expenditure - Limitation	Expenditure	Non-compliance with legislation	28-Feb-19		0%	Expenditure Acc: Mr. A De WET		
36	iss.83	All line items - Non-routine journals not authorised	All line items	Internal control deficiency	31-Jan-19		0%	Expenditure Acc: Mr. A de Wet		
37	iss.96	Trade payables- Value of the debtors with credit balances are not correct	Trade payables	Misstatements in the financial statements	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
38	iss.5	No indicator indicating the number of households that have access to basic services		Non-compliance with legislation	28-Feb-19		0%	Tech Man: Ms. Z Seloane		
39	ISS.7	AOPO - No Performance Management System in place	AOPO	Non-compliance with legislation	31-Jan-19		0%	Acting MM: Mr. D Maposa		
40	ISS.9	AOPO: Non-Compliance Adoption IDP	AOPO	Non-compliance with legislation	31-Jan-19		0%	Compliance Off: Mr. S. Nkili		
41	iss.23	Irregular expenditure - understatement of irregular expenditure	Irregular expenditure	Misstatements in the financial statements	28-Feb-19		0%	SCM Acc: Mr. A Botha		
42	ISS24	SCM - The municipality does not have a gift register in place	SCM	Non-compliance with legislation	31-Jan-19		0%	SCM Acc: Mr. A Botha		
43	ISS.25	SCM - Deviation approved for invitation of at least three quotations even though it was possible to comply	SCM	Non-compliance with legislation	28-Feb-19		0%	SCM Acc: Mr. A Botha		
44	ISS.62	Deviations not reported in the next council meeting and not disclosed in the financial statement	SCM	Misstatements in the financial statements	31-Jan-19		0%	SCM Acc: Mr. A Botha		
45	ISS.82	Debt collection mechanisms not implemented in the current year		Non-compliance with legislation	31-Jan-19		0%	Income Acc: Mr. J Kumbi		
46	ISS.11	Internal controls issues on revenue system	REVENUE	Internal control deficiency	28-Feb-19		0%	Income Acc: Mr J kumbi		
47	ISS.20	Revenue : Interest not charged according to the policy	REVENUE	Non-compliance with legislation	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
48	ISS.34	Traffic fines understated	REVENUE	Misstatements in the financial statements	28-Feb-19		0%	Acting Chief Traffic: Ms. NP Fula		
49	ISS.35	Service charges: Refuse - Differences noted between the revenue charged per the statements and the approved tariffs	SERVICE CHARGES	Misstatements in the financial statements	28-Feb-19		0%	Income Acc: Mr. Kumbi		
50	ISS.41	Revenue from non-exchange transactions - Traffic fines	TRAFFIC FINES	Misstatements in the financial statements	28-Feb-19		0%	Acting Traff Chief: Ms. Fula		
51	ISS.38	Service charges- Indigent (No indigent policy in place)	SERVICE CHARGES	Misstatements in the financial statements	31-Jan-19		0%	Income Acc: Mr. J Kumbi		
52	ISS.40	Service charges- Sewerage: Differences noted between the tariffs listing and approved tariff list	SERVICE CHARGES	Misstatements in the financial statements	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
53	ISS.56	Service charges- Electricity- Differences noted between the recalculated amount and the recorded amount	SERVICE CHARGES	Misstatements in the financial statements	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
54	ISS.57	Revenue from exchange transactions (Service charges - Electricity) - Incompleteness of the billing reports	REVENUE	Internal control deficiency	28-Feb-19		0%	Income Acc: Mr. J Kumbi		
55	iss.58	Revenue from exchange transactions (Service charges - Water) - Incompleteness of the billing reports	REVENUE	Internal control deficiency	28-Feb-19		0%	Tech Man: Ms. Z Seloane		
56	ISS.60	Service charge: Indigents( Internal control deficiencies on the application forms)	SERVICE CHARGES	Internal control deficiency	28-Feb-19		0%	Tech Man: Ms. Z Seloane		
57	ISS.91	The municipality did not evaluate its performance in respect of projects funded by conditional grants as required by DORA 12(5)	DORA	Non-compliance with legislation	31-Jan-19		0%	Tech Man: Ms. Z Seloane		

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58	ISS.88	Related parties- No declaration of independence forms signed for 2017/18 financial year.	RELATED PARTIES	Internal control deficiency	31-Jan-19		0%	Compliance Off: Mr. S Nkili		
59	ISS.37	Service charges: Indingents- Limitation of scope	SERVICE CHARGES	Internal control deficiency	28-Feb-19		0%	Mr. J Nkumbi		

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TOTAL PROGRESS

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