

Plan of Action

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JRA	61 Infrastructure asset, residual value and impairment assessment	Quentin Green	<ul style="list-style-type: none"> JRA: now maintains project files with all documentation relating to the assets completed and the completion certificates now include the contract values. 		<ul style="list-style-type: none"> Management acknowledges the internal control deficiencies and has taken a decision to recruit / deploy the necessary expertise to provide a professional review as to the asset life, residual values and impairments of the City's assets, to undertake the review only once a year at the reporting date. The City therefore intends instituting the evaluation process on an all year round basis. JRA: The action plans will assist in ensuring that all assets capitalised by the City is supported by complete and accurate information.
JRA	62 Payments not made within 30 days of receipt of invoice	Goodwill Mbatha(JRA)	JRA: Management agrees that certain payments were not made within 30 days however payments not made within 30		<ul style="list-style-type: none"> CJMM: Management agrees with the finding JPC: Pays all invoices when received however withholds some

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		Imraan Bhamjee	days are withheld due to various reasons such as incorrect or missing information. In those instances, follow up is made with the relevant suppliers and until proper authorisation is granted by the quality assurance team within the expenditure unit. Management will continuously monitor the payment process were there are no queries and ensure that payments are made within 30 days, payment with queries are recorded in the payment query register.		<p>payments if there are errors/disagreements regarding the service rendered or goods supplied. Invoices received are contribute to this problem although management will in future try to resolve issues within the 30 day mark so that payments are made in time.</p> <ul style="list-style-type: none"> • MTC: Management will implement the AG's recommendations. The reasons for each case will be investigated as most would have been disputed balances. • JDA: Management is of the opinion that compliance with section 99(2) should not be at the expense of paying for work not yet completed. That being said, reasonable steps are however always taken to ensure compliance with the

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		Juan Klopper Sherylee Moonsamy Ndabi Thanjekwayo			<p>section.</p> <ul style="list-style-type: none"> • Jhb Zoo: Management accepts the recommendation and has already started addressing the supplier payments compliance matter. The invoicing is now centralized and date stamps are used to acknowledge receipt so that payments can be effected 30 days upon the receipt of the invoice. • JRA: Management will continue to monitor the payment process and educate the suppliers on invoice compliance and ensuring that all payments are supported by adequate supporting documentation.
JRA SPECIFIC 2011/12 JRA MANAGEMENT LETTER AUDIT FINDINGS					
JRA	Performance of information reported inaccurate and not supported by reliable documentation	Silas Tloubatla Sipho Nhlapo Mpho Kau Ian Davies	<ul style="list-style-type: none"> • Management will ensure proper and accurate reporting and record 	December 2012 July 2013 for	<ul style="list-style-type: none"> • The JRA will compile and retain evidence files that support reported targets

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			keeping. <ul style="list-style-type: none"> • Enhanced oversight on activities for improved quality management. • Review the standard activities grouped together on HANSEN / CRYSTAL reporting systems to record performance against KPI's (Potholes, Kerb Inlets, Gravel Road stabilization etc) • Performance monitoring and develop checklist. • The JRA will compile and retain evidence files that support reported targets and performance. • In order to ensure that the final annual performance report is up-to-date, the JRA will refresh the performance data and report such 	annual report	and performance. <ul style="list-style-type: none"> • The JRA will refresh the performance data and report such performance as at the end of the term, this being 30 June each financial year, so as to ensure that the Final annual performance report is up-to-date and compliant.

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			performance as at the end of the term, this being 30 June each financial year. <ul style="list-style-type: none"> Close out report will be done in future 		
JRA	Inconsistence between annual performance plan and annual performance report.	Ian Davies	The Score card has been updated with the approved changes to the KPI and the KPI will be reported as per the changes in the annual performance report.(Resolved)	January 2013	<ul style="list-style-type: none"> JRA: The annual performance plan has been updated with the changes made on KPI 13 and approved by the board.
	Standard procedures relating to performance information have not been reviewed.	Ian Davies	<ul style="list-style-type: none"> (i) Review all standard operating procedures to ensure their relevance for the JRA. (ii) Review measurement of performance to ensure all activities applicable to the KPI are covered in the standard procedures. (iii) This will be implemented in the TQMS process and 	March 2013	<ul style="list-style-type: none"> Annual review of the performance standard operating procedures to ensure their relevance to the JRA and update with changes.

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			Performance management process.		
	Service delivery agreement not revised.	Thulani Makhubela	<ul style="list-style-type: none"> The Service Delivery Agreements will be supplemented by an annually updated Service Level Agreements between the CoJ and the JRA. For the 2013-2014, the JRA's business plan and budget submission will be prepared in line with the IDP delivery objectives. 	June 2013	<ul style="list-style-type: none"> JRA already made inputs on the SLA and it has been signed by the Managing Director and submitted to the City .Awaiting City approval
JRA	Information technology : <ul style="list-style-type: none"> IT governance. Security management. User access control. Programme change management. Facilities and environment control. Data centre and 	Krushen Pillay	<ul style="list-style-type: none"> IT will conduct a governance assessment to identify existing policies, review and update them, develop non existing policies and procedures and obtain board 	May 2013	<ul style="list-style-type: none"> JRA: The new IT Manager commenced duties from January 2013 and action plans to be implemented will assist to improve the current IT environment and to ensure that IT supports the business objectives.

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	network management. <ul style="list-style-type: none"> IT service continuity. 		approval. <ul style="list-style-type: none"> Finalise the review of the IT Strategy and get approval. Install new Server, Tape Storage and Networking Infrastructure. 		
JRA:	High vacancy rate and positions not filled.	Mosa Lelaka	<ul style="list-style-type: none"> Advertisement and filling of key positions and all funded positions (progress has been made). Organisation structure review is in progress 	June 2013	<ul style="list-style-type: none"> Advertise and fill all vacant and funded position. The recruitment process to be completed within at least period of 3 months
JRA	Update and review of policies	Mosa lelaka	<ul style="list-style-type: none"> Ensure that all Company policies are reviewed, updated and approved by the board as well as monitor compliance. Implement effective HR practices and monitor compliance. 	June 2013	<ul style="list-style-type: none"> JRA: The process of identification of all existing JRA policies in progress so as to review and update them where necessary, develop new policies and procedures where necessary and obtain board approval.
JRA	Three quotations were not	Khangelani	Management will	December	<ul style="list-style-type: none"> The process to

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	obtained from the suppliers.	Gumbi	ensure that three quotations are obtained where possible, where three quotations could not be obtain a motivation letter for deviation in terms of 16c delegation will be prepared for approval by the Chief Financial Officer and the monthly report will be submitted on all deviations	2012	obtain three quotations will be monitored and followed to ensure compliance and approval for deviation will be obtained in line with the regulations.
JRA	Tender process and contracts: <ul style="list-style-type: none"> • Bids not published on website. • No declaration of interest signed by the supplier. • Contract awarded above the budgeted amounts 	Khangelani Gumbi	<ul style="list-style-type: none"> • Management will ensure that all bids awarded are advertised. • Declaration of interest of suppliers are a requirement during the submission, management will ensure that all documents are maintained, checklist will be put in place to monitor compliance. • Management 	December 2013	<ul style="list-style-type: none"> • Implementation of file compliance checklist to ensure that all compliance documentation are maintained and to be signed off by the SCM Ops Manager.

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			will review the contract award amount to ensure that it is in line with the budget.		
JRA	Suppliers in the employment of the state did not declare interest.	Khangelani Gumbi	<p>The JRA will verify all the information in line with the requirements of Circular 62 of the MFMA in order to ensure that no bids are awarded to people in the employment of the state.</p> <p>Furthermore, all entities will be required to complete the MBD 4 form before they can be considered for any business.</p>	December 2012	<ul style="list-style-type: none"> • No award will be made to the suppliers with employees of the state. • JRA: Management will continue to work closely with National Treasury and CIPRO so as to verify the supplier credentials as far as possible.
Qualification					
City Power	<p>Revenue</p> <p>1. Customers where meter readings were disregarded for billing purposes.</p>	Tshidiso Nkgoedi (CP) & Christopher Ntshingwe (R&CRM)	<ul style="list-style-type: none"> • An automated document management solution to be implemented which stores job 	30 June 2013	<p>Maintain existing daily performance monitoring, and concentrate on management disciplines:</p> <ul style="list-style-type: none"> • Twice weekly

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	<p>2. Bills greater than R3 000 for residential electricity.</p> <p>3. Bills greater than R20 000 for commercial electricity.</p>		<p>cards;</p> <ul style="list-style-type: none"> • Monthly reconciliations to be performed between the CP and CoJ; • A standard operating procedure to be implemented between CP and CoJ which states time taken, by whom, who approves, etc • Job cards to be update in SAP by CP officials • A standard operating procedure to be developed in order to address when an individual uses the Manual Estimate Function; A CoJ official must approve the use of the ME with clear reasons why it was used with reference to supporting documentation 	<p>31 Jan 2013</p> <p>28 Feb 2013</p>	<p>performance management meetings for the Retail (metering) team. This should be task and action update focussed,</p> <ul style="list-style-type: none"> • Daily performance reconciliation (by portion for all interim types). This report must track deleted readings and should be extended to report on compliance to the by-laws, • Weekly dashboard reporting to the Director of Retail Services (task focussed), • Weekly EXCO summary reports (risks and issues for decision with a clear focus on outcomes), and • Monthly CoJ reports (issues and outcomes focussed). • An IT system should be created (preferably by adapting MRQC, in advance of re-commissioning the City Power SAP environment)

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			<ul style="list-style-type: none"> • A reconciliation to be performed between CoJ and CP in order to ensure that both databases reconcile. A document management solution used for system updates described above must be implemented • CoJ and CP must reconcile deleted read on a monthly basis; • Standard operating procedures; A database needs to be created which measure estimates and develops trends etc to use a sound basis for deleting a meter read • The parameters in CoJ for deleting a read will be revisited in order to reduce the 	<p>15 Jan 2013</p> <p>15 Feb 2013</p> <p>31 March 2013</p>	<p>that acts to reconcile MRQC and SAP, for each month of the 2012/2013 financial year. Bespoke system reports should be created and made available to the business for improvement purposes (incl. deleted readings, registers billing on interim for 12 months, etc.). This system should be used proactively by City Power to 'prove' expected period billing, keep pace with outstanding debt and be brought back into the business for decision making purposes (e.g. disconnections)</p> <ul style="list-style-type: none"> • To ensure the CoJ estimation process retains integrity and accuracy, a specialist consultant should update the SAP periodic tables (attributes) and agreed these at the CoJ SMT (as effective policy). <p>An operational project</p>

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			<ul style="list-style-type: none"> Development of meter reading plan 		<p>and corrected in accordance with the bylaws).</p> <ul style="list-style-type: none"> Specifically, all <u>unread</u> registers for the year (2012/2013) should be read as a priority. The analysis should confirm when the last actual reading was taken. If there is no last actual these registers must be read twice prior to 30 June 2013. (A full list of all unread registers for 2011/2012 is available to the meter reading team). All <u>deleted readings</u> to date in the 2012/2013 financial year to be identified and where necessary corrected. New deleted readings are monitored and the City are alerted on a daily basis, to either estimate or use the reading as provided. All deleted readings are correctly dealt with within the period. Specifically, all <u>change</u>

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					<p><u>meters</u> are properly recorded and administered Job cards are available for all changes. The administration of job cards has been improved and managed in a system with controls and quality checks (e.g. appropriate authorisations, etc.).</p> <ul style="list-style-type: none"> • All metering business process documentation has been reviewed to ensure they are updated and strengthened for all instances of business failings (e.g. all deleted readings should be agreed and accounted for within the period). • The Meter Reading Contractors and the operational meter reading team should work in sync to ensure that where registers are found, by portion within a period, to be faulty for any reason (e.g. stuck meters, etc.) that the operational team attend to these meters in

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					time for them to be correctly read in the following period. <ul style="list-style-type: none"> Retail Services is strict in contract management principles with MRC's based on an agreed SLA. MRC performance are target driven and monitored closely to ensure delivery
City Power	Property plant and equipment Solar geysers were classified as assets, instead as inventory.- Difference in interpretation of GRAP	Logan Pillay	<ul style="list-style-type: none"> Corrected 	Completed	All solar geysers purchased will be treated as stock or expensed and not as PPE.
Other important matters			<ul style="list-style-type: none"> 		
City Power	Procurement and supply chain management <ul style="list-style-type: none"> Deviations disclosure – awards above R200 000 	Andrew Mntambo	<ul style="list-style-type: none"> Instructions to suppliers will only be issued through a purchase order. In case of emergencies, a purchase order will be issued at least after 72 hours. Strengthening and additional training on standard 	Ongoing	Strengthening and additional training on standard operating procedure (specifically relating to emergency procurement)

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	<ul style="list-style-type: none"> • Awards made to people in service of the state • Deviations not disclosed • Disclosure of fruitless, wasteful and irregular expenditure 		<p>operating procedure (specifically relating to emergency procurement)</p> <ul style="list-style-type: none"> • City Power has gone out on open tender to seek companies that can automate supply chain processes and this includes integration with other State Owned Companies like SARS, Companies Commission etc. • ID numbers of all bidding shareholders will be forwarded to the Company Commissioner to confirm employment status of such individuals. Engagement with National treasury for access to database • Monthly reporting and sign-off of all purchases less 	<p>Ongoing</p> <p>Ongoing</p> <p>Completed</p>	<ul style="list-style-type: none"> • ID numbers of all bidding shareholders will be forwarded to the Company Commissioner to confirm employment status of such individuals. Engagement with National treasury for access to database <p>Monthly reporting</p> <p>Management will ensure to use the Specimen Financial Statement issued</p>

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			than R10k Already corrected		by National Treasury regarding the disclosure of fruitless, wasteful and irregular expenditure
City Power	Property plant and equipment <ul style="list-style-type: none"> Incorrect classification of assets 	Delarey Kanfer & Nonhlanhla Nsele	The following action items have already been implemented or are in the process of being implemented: <ul style="list-style-type: none"> The standard policies and procedures relating to fixed assets were updated during Aug 2012; Training was provided to all affected parties during Aug 2012; The finance structure was revised to add additional capacity – Appointment process has commenced; Monthly reconciliations performed for the month of Oct 2012 for the 1st time 	Completed June 2013 June 2013 Ongoing	Policy be approved by Board to ensure correct classification of assets. Appointment of staff to add additional capacity. Appointment of staff to add additional capacity.

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	<ul style="list-style-type: none"> Network assets which could not be conclusively verified 		<ul style="list-style-type: none"> Non-network asset verification completed during July 2012; Full network asset verification planned for the 2013/2014 financial year. 	June 2014	<p>SAP asset register has been updated and will be updated with location identified.</p> <p>Verification of network assets will be done by GPS and location and asset register will be updated</p>
City Power	<p>Related party disclosure Related party disclosure differences</p>	Delarey Kanfer & Logan Pillay & MOE	<ul style="list-style-type: none"> Communication between MOE's to be improved 	June 2013	<ul style="list-style-type: none"> Revised structure includes more capacity to perform regular confirmation Implement monthly confirmation process
Revenue and Customer Relations	Revenue Accrual Differences - [Ex.219]	Group head: RSSC- Lungelwa Songqishe	ERPSS has been requested advice on the possibility of refreshing of the AG client so that it can be used as Management Accounts portals than a sole AG reports extraction.	28 February 2013	The additional accruals were raised after submission of the Financial statements. These were taken to summary of audit difference and some MOE managers did not believe in adjusting their financials as these were considered immaterial. For the new year the following will apply:

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					<p>1. Periodic refreshing of AG client is expected for Mid-year . This will enable the raising and clearing of accruals before year end.</p> <p>2. The accrual process must precede the clearing of the exception to have lessor numbers to work estimation.</p>
Revenue and Customer Relations	Revenue accrual incorrectly calculated – [Ex.248]	Group head: RSSC- Lungelwa Sonqishe	Set up a meeting with AG during the Interim starting February 2013.	28 February 2013	The computation differences were assessed as immaterial by AG and were taken to summary of Audit differences. Action to be taken is to agree with the AG on the methodology to account for the averages for the implausibles i.e. the billing consumption that has not gone through billing and may be involving multi-financial years. The methodology used by COJ takes into account the history of the account whilst that AG took an average of a shorter period. We intend to set up a meeting with AG during

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					their interim Audit to clear the matter and agree on a common approach.
Revenue and Customer Relations	Unallocated receipts suspense account not cleared on monthly basis – [EX.78]	Group head: RSSC- Lungelwa Sonqishe	We manage this suspense account closely and These processes will however improve within the next few months.	30 June 2013	It must be noted that the exception will always occur on a monthly basis as customers deposit monies on/before month end which will only be cleared in the next month. Currently, the suspense account balance has increased due to moving to Standard Bank.
Revenue and Customer Relations	Debtor's with incorrect addresses – [EX. 180]	Group head: RSSC- Lungelwa Sonqishe	Data cleansing is under way to maintain customer addresses Progress is being made in establishing measurement that can be more accurate to address the returned mails		Addresses are being constantly updated as customers provide their details
Revenue and Customer Relations	Debtor's disagree with balances as at 30 June 2012	Group head: RSSC- Lungelwa Sonqishe	Working file has been requested from the Audit File archives for Financial Year 2013.		The management responses and the files were handed over to the AG. The Audit Field Personnel might not have attended to the file at the

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					close of the audit. During the interims the management responses will be discussed with the AG team. Where customers need to be contacted and their queries attended, this will be done during the month of February/March 2013.
Revenue and Customer Relations	Reconnection fees not complete – [EX.25+33]	Group head: RSSC- Lungelwa Sonqishe	30 June 2013		All defaulting accounts will be validated to check for open queries before disconnection of services actions. Ensure proper implementation and review if reconnection SOP's Accounts can be reconnected due to wrong disconnections or incorrect accounts. - Ensure audit trail on reconnections.
Revenue and Customer Relations	Revenue reconciliations not performed by Core Administration [Ex.52]	Group head: RSSC- Lungelwa Sonqishe	Financial Year 2013 figures will be reconciled against the trend reports on a monthly basis. Instructions issued to the team to review the Mid-year reports	31 March 2013	The Billing report is taken from sales movement immediately after the close of the month before taking into account month-end Journals and other adjustments. These numbers assist the

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			and get a weekly progress from 1 February 2013.		management to have a view of the progress without having to wait till the 15th of the months when the BW reports, age analysis and sales reports have run. Management has however noted the audit comments and would reconcile the same to the final sales figures before the end of the month so that the reconciling items are taken into account in the subsequent reporting.
	51 Occurrence and Accuracy of Revenue: Exception 75 customers where meter reading were disregarded for billing purposes (water meter)		As requested, billing will put in place controls to measure the deleted readings done by billing if any. Also to ensure that the reasons for deleting are recorded in order to explain why this may happen. This will be in place by the end June 2013. These may not be the only controls which management will		Management disagrees with the finding.

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			consider as well.		
Pikitup	Performance Information: Targets not measurable - We noted that some performance targets as contained in the business plan for 2011/2012 do not comply with the requirements of SMART criteria for measurability.	GM: Business Planning (Erika Naude)		March 2013	All indicators and targets in the 2011/12 business plan to be redrafted to comply with SMART criteria. Revised business Plan to be sent to Board and CoJ. The 2013/14 business plan to comply with SMART criteria The lack of capacity has been addressed with the appointment of the GM: Business Planning during January 2013
Pikitup	Performance Information - Targets per business plan differ with targets reported in the annual performance report. We noted inconsistencies between the targets per business plan and the targets stated per annual performance report, No adequate explanations for target changes were made on annual performance	GM: Business Planning (Erika Naude)		March 2013 – 3 rd quarter report 2013/14 business plan to be approved by Board and CoJ by 30 May 2013	Consolidation to take place of all targets related from SLA, SDBIP and Business Plan to develop single set of indicators and targets that will be reported on. All quarterly reports to provide explanation of variance from target and motivation for targets to be changed if necessary.

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Pikitup	Non prevention of fruitless and wasteful expenditure - We noted that there were some invoices relating to interest charged on overdue fleet expenses accounts which were incorrect classified as fleet account and not disclosed as fruitless and wasteful expenditure.	Acting CFO: Lindiwe Hleza			This relates to interest paid on overdue accounts from Fleet Africa. The amount is R 113 625.26 and a process has been initiated to recover this amount.
Pikitup	Absorbed employees with different salary scales than those of CCMA settlement agreement. - We noted an employee who was absorbed at amounts higher than those stated in the CCMA agreement.	Executive Manager: Corporate Services (Jonathan Thekiso)		This has been completed	In future HR (whenever there is a need to repeat a similar exercise) shall, through a Terms of reference document ensure that line management supplies verified list of employees. The finding had occurred before the task team was established.
Pikitup	Non Compliance with SCM Regulations - We noted that some goods and services were procured without inviting three written quotations, or obtaining declarations and valid tax clearance certificates from	GM: SCM (Basil Chinasamy)		This has been completed	Management has implemented a process of appropriately documenting reasons for non-compliance and deviations so as to ensure an appropriate audit trail.

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	<p>prospective suppliers and reasons were not provided for the deviation from supply chain management regulations.</p> <ul style="list-style-type: none"> • Quotations were not obtained for purchases between R 10 000 to R30 00 • There were a number of suppliers where three quotations were not obtained for purchases between R30 000 to R200 000 • Suppliers were awarded a contract without having provided tax clearance certificates • Suppliers were awarded a contract without interests' declarations 				<p>The method of reporting to the various board committees has also being amended with more detail reporting being provided to Board committees.</p> <p>A procurement Oversight Board Committee has also been established and this committee had its first meeting during November 2013.</p> <p>SCM is also receiving more focused attention at EXCO meetings.</p> <p>SCM officials are also receiving specialised training to ensure better in depth understanding of the SCM prescripts.</p>
Pikitup	<p>Awards made to persons in the service of the state – We noted a contract which was awarded to a supplier owned by an employee working for a state department</p>	GM: SCM (Basil Chinasamy)		This has been attended to	<p>Prior to the award of a bid, the names of directors, shareholders of bidding entities are checked against the payroll of Pikitup and CoJ. The MBD 4 Declaration form has been</p>

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					implemented for all bids. Pikitup is also implementing a process of data clean up of the supplier database. ID numbers of all bidding shareholders will be forwarded to the service provider assisting Pikitup with CIPC matters to confirm employment of such individuals. Pikitup will also engage with National Treasury to request access to their database Basil/Rene
Pikitup	Absorption: Foreign employee absorbed without a work permit	Executive Manager: Corporate Services (Jonathan Thekiso)		This has been attended to.	Management will ensure that measures are put in place to ensure that, in future, foreigners will not be absorbed without valid work permits.
Pikitup	Performance contracts were not signed on time – Contrary to the requirements of the entity's performance management framework paragraph 3.1.2; the performance compacts for all the executives for the	Executive Manager: Corporate Services (Jonathan Thekiso)		February 2013	There are currently 7 direct reports to the MD who should, and do not have signed performance agreements in terms of the policy. These 8 reports + 4 new appointments will all have signed scorecards

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	2011/12 financial year were only signed off by both the executive and the Acting Managing Director in March 2012.				<p>and have had a formal mid-year review by 15 February. For the 7 it is late as they should have been signed by August last year, but at least there will be a clear record of what to measure by for the annual formal review at the end of 2012/2013.</p> <p>A audit of remaining FTCs who do not have scorecards to get them signed will be done in February 2013</p>
Pikitup	Absorbed employees not included in the costing report/payroll – We noted that some absorbed employees were not included in the costing report/payroll of the month of absorption.	Executive Manager: Corporate Services (Jonathan Thekiso)		This matter has been resolved with the AG at the conclusion of the audit. The AG left it in their management report as this challenge existed during the fieldwork stage of the audit.	This matter has been resolved; proof (payslips) was submitted to AG. Some of the absorbed employees did not have bank accounts; as a result HR could not process their salaries during the absorption months awaiting submission of bank details. This matter has been resolved.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
Pikitup	Employee cost – Information requested for employee costs relating to termination files, housing subsidies files, overtime sheets and leave forms were not provided to the auditors	Executive Manager: Corporate Services (Jonathan Thekiso)		This matter has been resolved with the AG at the conclusion of the audit. The AG left it in their management report as this challenge existed during the fieldwork stage of the audit.	This matter has been resolved. Remedial action also incorporates extended communication channels with the AG to ensure that the AG receives audit information in a timely manner, taking into account that files are kept (decentralised) at depots.
Pikitup	SCM – Awards were not advertised on the Pikitup website for at least seven days – We noted that there were goods and services procured, which were not advertised on the website/official notice board of Pikitup as required by the SCM policy and regulations.	GM: SCM (Basil Chinasamy)		This has been attended to and is resolved	Resolved - As of May 2012 all requests for formal price quotations are being advertised on Pikitup's website. Compliance to this is monitored weekly. A checklist has been implemented for all quotations advertised on the notice board.
Pikitup	Performance Information – We noted that there was no logical link between the objectives and the actual	GM: Business Planning (Erika Naude)		Business plan to be approved by 30 May 2013	2013/14 Business plan to be reviewed to ensure indicators and targets are SMART, and includes all

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	reported outcomes and that some targets as determined in the business plan were and not achievable/realistic				targets necessary for reporting including SDBIP, SLA and Business Plan targets. Final approval will note any changes and motivate changes based on SMART criteria, final budget approval and strategy.
Pikitup	Performance Information: Reported outcomes are not accurate – We have noted that actual performance results reported on in the annual performance report differ from the actual evidence provided for in the performance indicators.	GM: Business Planning (Erika Naude)		June 2013	Performance Information Policy and system to be developed – same indicators and targets will assist to ensure different interpretations. Systems for collation of data and accuracy of data to be addressed.
Pikitup	Performance Information: Performance targets do not meet the characteristics for defining a good performance indicator – We noted that certain performance indicators do not meet the characteristics for defining a good performance indicator as recommended in section 3.2 of the FMPI.	GM: Business Planning (Erika Naude)		March 2013 – 3 rd quarter report 2013/14 business plan to be approved by Board and CoJ by 30 May 2013	Consolidation to take place of all targets related from SLA, SDBIP and Business Plan to develop single set of indicators and targets that will be reported on. All quarterly reports to provide explanation of variance from target and motivation for targets to be changed if necessary.
Pikitup	Exception 43: No evidence	Acting			A project plan has been

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	to bill more than 1 bin for domestic refuse	Executive: Commercial and Customer Services (Takalani Muelelwa)			drafted to address this finding and is attached as Annexure 1 to this document
Pikitup	Performance Information: Performance baselines do not meet the SMART criteria – We noted that the baselines for the indicators were not determined appropriately	GM: Business Planning (Erika Naude)		2013/14 business plan to be approved by Board and CoJ by 30 May 2013	Baselines for all indicators and targets to be verified in the revision of the 2013/14 business plan.
Pikitup	Performance Information: There is no direct link between the budgets, objectives and targets. We noted that the Pikitup budget for 2011/2012, as depicted in the business plan, could not be linked to KPI's/Indicators/targets	GM: Business Planning (Erika Naude)		2013/14 business plan to be approved by Board and CoJ by 30 May 2013	Baselines for all indicators and targets to be verified in the revision of the 2013/14 business plan.
Pikitup	Performance Information: Baselines per business plan differ with baselines reported in the annual performance report – We noted inconsistencies between the baselines per business plan and the baselines stated per annual	GM: Business Planning (Erika Naude)		2013/14 business plan to be approved by Board and CoJ by 30 May 2013	Baselines for all indicators and targets to be verified in the revision of the 2013/14 business plan.

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	performance report. No adequate explanations for target changes were made on the annual performance report.				
Pikitup	Suppliers in the Pikitup database contain employees working for other state departments	GM: SCM (Basil Chinasamy)		This has been attended to.	<p>ID numbers of all bidding shareholders will be forwarded to the service provider assisting Pikitup with CIPC matters to confirm employment of such individuals. Pikitup will also engage with National Treasury to request access to their database</p> <p>Prior to the award of a bid, the names of directors, shareholders of bidding entities are checked against the payroll of Pikitup and CoJ. The MBD 4 Declaration form has been implemented for all bids Pikitup is also implementing a process of data clean up of the supplier database..</p>

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Pikitup	Employees of Pikitup own companies and have not declared their interest.	GM: SCM (Basil Chinasamy)		This has been attended to.	Pikitup has again emphasised to all employees the need to declare any interests they have. Further, they will be advised not to conduct any business with the state at any level of government.
Pikitup	IT: Security Management – IT management had designed security management controls, which had been documented and approved, but the controls were inadequate as they did not fully mitigate the risk of unauthorised access to the operating system. As a result, the following were noted: 1) Inadequate password parameter settings on the domain. 2) 32 of the user accounts on the domain have not had their passwords changed in the last 30 days and older, and about 22 users have also never logged on for the last	Chief technology Officer (To be appointed)		The inherent risk associated with this audit finding is accepted	Due to the low IT literacy levels at Pikitup, if a history size of 22 is implemented, a new risk is introduced in that users are forced to write down their passwords as they cannot remember them. Management therefore accepts the risk inherent

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	30 days and older. System security auditing feature was not activated on the operating system.			This has been resolved on 23/08/2012	with a password history size of 6 which relates to 6 months history in the present instance. This is resolved as the audit events logging features have been activated on 23/08/2012.
Pikitup	IT: Facilities and Environmental Controls: IT management had formally designed facilities and environmental controls (policies, procedures, guidelines) to mitigate the risk of inadequate environmental controls, formal controls were in place but were inadequate. As a result the following weaknesses were noted. Inadequate server environmental controls.	Amanda Nair			The lease agreement on the Pikitup head office expired in October 2012 and the facilities department deemed that all unnecessary repair and maintenance programmes on the head office building would be wasteful expenditure. These matters will be addressed once Pikitup has moved into their new building.
Johannesburg Water	Qualification – Included in revenue were billing amounts estimated for extended periods which could not be reconciled to source data.	Lungile Dhlamini	The audit identified 3851 change meter and data difference items not processed by R&CRM. Follow up to ensure that updates are done on	31 May 2013	Obtain regular reports from R&CRM at CoJ to identify items billed for extended periods on estimates to ensure these items get billed on actual readings. Propose the transfer of

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			SAP to ensure billing happens on actual readings. (As at 21 January 2013, 2529 items have been submitted to billing department to update the information on SAP.)		device management to JW.
Johannesburg Water	Material impairments to the value of R5 360m were incurred on consumer debtors	R&CRM	Long outstanding consumer balances that are not collectable have to be written off after considering prescription and legal action already initiated. R&CRM to provide a breakdown of accounts that would qualify to be written off.	31 March 2013	Obtain regular reports from R&CRM identifying prescribed debtors that should be written off.
Johannesburg Water	Revenue accrual supporting schedules (data summary) do not agree to the accrual included in the debtors' reconciliation	R&CRM	Revenue accruals to be calculated on a monthly basis by R&CRM to ensure accurate reporting of revenue and to ensure the outsorts and implausibles are cleared on a regular	31 March 2013	Revenue accruals to be calculated on a monthly basis by R&CRM.

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			basis.		
Johannesbu rg Water	Revenue accrual incorrectly calculated	R&CRM	Outsorts and implausibles should be reviewed and sorted out on a monthly basis by R&CRM to ensure they are billed in the next billing month .	31 March 2013	Outsorts and Implausibles to be cleared on a monthly basis to ensure timeous billing
Johannesbu rg Water	Related Party balances do not agree	Group accounting with all CFOs of all entities.	Differences between entities to be resolved.	31 March 2013	Group accounting to set up a procedure to let all entities confirm balances on a monthly or quarterly basis
JDA	1. Capital Expenditure: Invoices not paid within 30 days	CFO		7 December 2012	The finding related to invoices received in December just before annual office shut down and at year end for construction work completed in June. In respect of work done in Nov/Dec 2012 invoices submission deadlines were communicated to suppliers & services providers and no invoices were accepted after the invoice submission dates. In respect of year end invoices construction work

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					is expected to be completed by mid-June in order to offer Quantity Surveyors sufficient time to measure the works so that invoices can be submitted in time to meet CoJ deadlines. As at 31 December 2012 all invoices had been paid within 30 days
JDA	2. CAPEX VAT raised as a provision instead of a contingent liability.	CFO		31 March 2013	The entry was corrected in the financial statements. In-depth understanding and interpretation of GRAP by continuing to attend relevant seminars. Places have been reserved to attend the seminar scheduled for 7 – 8 March.
JDA	3. The classification of project fund liability as current liability.	CFO		31 July 2013	The financial statements were corrected. Intensive quality control of the financial statements will be undertaken to ensure that elements of the financial statements are accurately classified.
JDA	4. Incorrect disclosure of operating lease.	CFO		30 June 2013	The financial statements were corrected. Intensive quality control of the

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					financial statements will be undertaken to ensure that all disclosure items are accurately numbered.
JDA	5. Finance lease interest not included as part of interest paid.	CFO		31 July 2013	The financial statements were corrected. Intensive quality control of the financial statements will be undertaken to ensure that elements of the financial statements are accurately classified.
JDA	6. The purchase of property, plant and equipment included the non-cash amount relating to leases and donations.	CFO		31 July 2013	The financial statements were corrected. Intensive quality control of the financial statements will be undertaken to ensure that elements of the financial statements are accurately classified.
JDA	7. Net cash flow from lease obligation is overstated	CFO		31 July 2013	This finding is related to finding no. 5 above.
JDA	8. Amount presented as paid to employees included the provision for bonus which is not actually paid.	CFO		31 July 2013	The entry was corrected in the financial statements. In-depth understanding and interpretation of GRAP by continuing to attend relevant seminars. Places have been reserved to attend the seminar

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					scheduled for 7 – 8 March.
JDA	9. Impairments test assessment	CFO		30 June 2013	An impairment test for all movable assets will be undertaken during the month of June 2013.
JDA	10. Deferred tax balance valuation.	CFO		31 July 2013	The financial statements were corrected. Intensive quality control of the financial statements will be undertaken to ensure that figures reflected in the financial statements are accurate.
JDA	11. Useful lives of fully depreciated assets not revised.	CFO		31 December 2012	The useful lives of the qualifying assets was adjusted during December 2012 in the fixed assets register and depreciation recalculated accordingly.
JDA	12. Depreciation and deferred tax implications on assets with revised useful lives.	CFO		31 July 2013	The finding is related to finding nos. 10 & 11 above.
JDA	13. Incorrect classification of assets.	CFO		30 November 2012	The financial statements and the fixed asset register were corrected. Intensive quality control of the fixed assets register will be undertaken to ensure that all elements are accurately classified.

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JDA	14. Useful life of intangible asset not reviewed annually	CFO		30 June 2013	A useful life test for all intangible assets will be undertaken during the month of June 2013.
JDA	<p>15. Non-compliance with section 39 of MFMA regulations in respect of the format required to present the annual budget in the business plan: The annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168 (1) (a) of the Act.</p> <p>In terms of Schedule D of the regulation, an annual budget and supporting documentation must commence with a table of contents and show the headings in the sequence set out below—</p>	CFO		31 January 2013	The 2014 and subsequent business plans have been prepared in line with the requirements of section 39 of the MFMA.

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	<p>PART 1 – ANNUAL BUDGET Chairperson's report Resolutions Executive summary Annual budget tables</p> <p>PART 2 – SUPORTING DOCUMENTATION Overview of annual budget process Overview of alignment of annual budget with service delivery agreement Measurable performance objectives and indicators Overview of budget-related policies Overview of budget assumptions Overview of budget funding Expenditure on allocations and grant programmes Board member allowances and employee benefits Monthly targets for revenue, expenditure and cash flow Contracts having future budgetary implications Capital expenditure details</p>				

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	Legislation compliance status The regulation also states that: annual budget tables must consist of a statement regarding changes in the basis of measurement and accounting policies from past financial years and the tables in the Attachment to this Schedule.				
JDA	16. JDA Audit committee annual review was not undertaken.	CEO		30 June 2013	The current JDA Board and its sub-committees including the audit committee were appointed in April 2012. By the end of the 2013 financial year the Board & it's sub-committees would have been functional for the entire financial year thus be in a position to carry out the mandatory annual review.
JDA	17. Fruitless & wasteful expenditure disclosed without showing reconciliation.	CFO		31 July 2013	The financial statements were corrected. Intensive quality control of the financial statements will be undertaken to ensure that all required reconciliations are shown

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					in the relevant disclosure items.
JDA	18. Irregular expenditure condoned without approval of the council resolution	CEO		30 June 2013	Over and above submitting schedules of instances of irregular expenditure to the Shareholder Unit (SHU), council resolution minutes where decisions were taken regarding the items of irregular expenditure will be requested as supporting documentation.
JDA	19. Accounting policy for commitments not provided	CFO		30 April 2013	The annual review of the finance policies will be updated to include the accounting policy for commitments.
JDA	20. Non-compliance with s46(1) of the Municipal systems Act in that some performance targets were not met and no corrective action was documented in the annual report	CEO		31 July 2013	Intensive quality control will be undertaken to ensure that the 2013 and subsequent annual reports will comply with s46(1) of the MSA.
JDA	21. Inconsistency of reporting on performance indicators in that there were inconsistencies between planned indicators in the scorecard & reported indicators in the annual	CEO			

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	report for Bruma.				
JDA	22. The recon for the 2 nd bank account was not prepared 23. Information not disclosed as required by the MFMA in that the name of the bank where the bank accounts are held were not disclosed	CFO		December 2012 31 July 2013	As from December 2012 the bank reconciliations for 2 nd bank account were prepared retrospectively. The financial statements were corrected. Intensive quality control of the financial statements will be undertaken to ensure that elements of the financial statements are accurately disclosed.
JDA	24. Assets fully depreciated still being used.	CFO		30 April 2013	As most of these assets are items of small value mainly R5000 and less, a decision has been taken to revise the finance policies to address the question of small value not being capitalised instead recognised as opex at acquisition.
JDA	25. Assets fully depreciated still being used.	CFO		31 August 2012	All contract variations are now handled in terms of Circular 62 as issued by National Treasury in August 2012.
JDA	26. Contract expenses variations	CEO		30 June 2013	The reasons for non-implementation of the said projects were documented

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					in the annual report. For the 2012/13 financial year projects as they appear in the business plan and scorecard are currently underway and there will not be a reoccurrence of non- implementation.
JDA	27. Projects included in the Business plan not completed in 2011/12 (Chancellor House & Karsene)	CEO		31 July 2013	The correct wording was used. Intensive quality control of the annual report and scorecard will be undertaken to ensure consistency in the wording of projects.
JDA	28. The description i.t.o the wording of the Dobsonville project differed between the annual report and the scorecard.	CEO		31 March 2013	A standard format for information to be included in the completion certificates is being developed. Over and above the information that is currently included the number of jobs created will also be included. This standardized format will be communicated to project managers.
JDA	29. The completion certificates do not reflect the	CEO		31 July 2013	Intensive quality control of the annual report and

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	number of jobs created as reported in the annual Report.				scorecard will be undertaken to ensure consistency and accuracy of the information reported.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
Transport	Qualification – Poitrans buses were not capitalized by the City	Unit Head SSMA – Jeff Ngcobe	<p>Secure an opinion for contract and tax lawyers on whether the BOCA contract can be amended and or steps can be taken to address the issues raised by the AG</p> <p>On the basis of the opinion get support of NDOT and NT on proposed way forward</p> <p>Depending on opinion to either amend BOCA for Poitrans and/or amend agreement with BNDES and/or engage the Accounting Standards Board for amendment of Standards</p>	01 May 2013	The City will own the buses for the second BOCA and the buses will be capitalised on the City's books. The possibility of a qualification will thus not arise in the early years of the contract. The City may transfer the buses to the BOCA through the Municipal Asset Transfer Regulations after year 5 and if so, the BOCA will be drafted so as prevent the risk of AG qualification and also learning the lessons of Phase 1A. An opinion will be obtained from senior tax and contract lawyers before the BOCA is finally signed by all parties.
Development Planning	Exception 48: According to the report there are 197 429 properties on SAP not on LIS	Marcelle Hattingh	Most of the 106 records (sample extract selected by AG) in the report have an invalid Premise ID and will need to be	End June 2013	<p>First analysis and investigation of SAP and LIS mismatches</p> <p>Resolution of LIS and SAP SG ID mismatches</p>

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			<p>referred to Rates and Taxes to be investigated (to determine if there is an error on SAP in the Premise ID) SAP adds and extra 6 digits on the SG ID (referred to as the premise ID). The extra 6 digits refer to a unit and are in the incorrect format. Unit types SV, IS and SS refers to services and will not be on LIS.</p> <p>The balance of the data set will however need to be analysed to determine which records need to be investigated by CGIS and which records need to be referred to Rates and Taxes.</p>		
Development Planning	Exception 51: According to the report there are 1 113 properties on LIS not on SAP.	Marcelle Hattingh	It is expected that most of these records will refer to sectional title units, where the	End June 2013	Remaining Extents (RE) of Agricultural Holdings - All remainders of AH's are currently spatially captured

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			<p>units are reflected against the highest stand number in SAP where schemes are over multiple properties. (The business rule is that units should be linked to the lowest stand number). These records will need to be sent to Rates and Taxes for investigation and the remaining mismatches will need to be investigated by CGIS.</p> <p>Other possibilities is that the remainder of township record with the correct SG ID might not be on SAP.</p>		<p>and will be completed by end of June 2013</p>
Development Planning	<p>Exception 49: Different Property Categories between LIS and SAP</p> <p>Exception 51: Different Market Values between LIS and SAP</p>	Marcelle Hattingh	<p>Valuations Department to attend to</p>	End June 2013	<p>Remaining Extent (RE) of townships - All Remaining Extents of townships will spatially be re-validated to confirm the area m2 and status of the RE of the</p>

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
					townships by end of June 2013.
Development Planning	Exception 51: Different Market Values between LIS and SAP	Marcelle Hattingh	Valuations Department to attend to	End June 2013 DATE (Rates to provide)	The 400 RE of township records for which Rates & Taxes have indicated that the registration date is required of the last property registered from the township title, will be completed by end of June 2013. Rates and Taxes will indicate the townships with the highest value. Priority will be given to these townships.
Development Planning	According to the AG's report there are 197 429 properties on SAP not on LIS	Marcelle Hattingh		End June 2013	A full dump of Deeds records will be requested from the Deeds Office to validate property and ownership info on LIS. The project will commence in January 2013 and is a 12 month project . Full dump will be requested in smaller batches e.g. per region. A full dump of Deeds records will be requested

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				From January 2013 for 12 months	from the Deeds Office to validate property and ownership info on LIS. The project will commence in January 2013 and is a 12 month project . Full dump will be requested in smaller batches e.g. per region.
Development Planning	According to the AG's report there are 1 113 properties on LIS not on SAP.	Sihle More Sihle More/ Marcelle Hatting		DATE (Rates to provide) DATE (Rates to provide)	Sectional Title schemes over multiple properties, the units should be linked to the property with the lowest stand number. LIS is correct and SAP needs to move the units to the correct stand (lowest stand number). Rates is in the process of resolving this. RE of township. SAP might still be billing the user on the old SGID ending with zero's e.g. T0IQ00820300000000000000000000000000 which should have an RE e.g. T0IQ008203000000000000000000000000RE. The SG ID with the zero's at the end is for the

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					township boundary but as the properties are registered the left over area (SG approved properties, roads, etc.) becomes the remainder.
GCSS	86. Security Management (Ex.285)	Gloria Nkadimeng	Being considered		<p>Information was provided on the (Health concerns pertaining to Health department to the AG's office (Vicky) on 14 November 2012 and signed for these supporting evidence and submission of information (acknowledgement of receipt) the input and information provided was ignored, given that the person responsible such as Treasury, Supply Chain Management or CSU did not address the audit finding in terms of recommendation made by the Auditor-General.</p> <p>I have proof that AG's office has signed off our</p>

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					<p>submission and responses in this regard.</p> <p>The Hire and maintenance of equipment for Health Department under cost centres (30xxxx, 33xxxx and 35xxxx) has been incorrectly classified as operating lease by the Treasury department given that all photocopiers and fax machines are administered and paid by the Treasury department via Mr Herold van der Westhuizen.</p> <p>An amortization schedule must be drawn up by the Treasury department, which should monthly indicate the interest, repayment, capital amount and depreciation of the actual asset.</p> <p>The reclassification of the trail balance amount sampled by the AG's office as at 29 February 2012 should be reclassified on the annual financial statement by Treasury</p>

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					<p>Department to ensure correct accounting treatment in respect of GRAP (Generally Recognised Accounting Practice 13) in consultation with Group Financial Accounting unit.</p> <p>Therefore the responsibility of ensuring correct classification of finance leases lies with Treasury department even though amounts relate to Health under cost centres (30xxxx, 33xxxx and 35xxxx) which is sent to Treasury for monthly payments upon receipt of invoices from suppliers for photocopiers and fax machines.</p> <p>Management therefore disagrees with the audit finding given that the payment was made within 11 working days and is therefore within the 30 day period in terms of Section 65 (1)to (2) (e) of the</p>

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					<p>MFMA. None of the above-mentioned employees are employed by the City of Johannesburg Health Department. This matter must be addressed by supply chain management unit with National Treasury in coming up with a database of employees who do business with the City of Johannesburg. City of Johannesburg Health Department does bi-annual declaration of interest compliance for all its employees and none of the above employees work for the Health department.</p>
CRM	47 Accuracy and occurrence of Revenue: Customers where meter readings were disregarded for billing purposes	City Power			Management is not in agreement that only 7 assets were written off.
CRM	49 Accuracy of Revenue: Bills greater than R3000 for residential electricity	City Power			A list of assets written off will be provided to JRAS.
CRM	50 Accuracy of Revenue: Bills	City Power			A follow up meeting will be

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	greater than R20 000 for commercial electricity				arranged with JRAS to discuss.
CRM	51 Occurrence and Accuracy of Revenue: Exception 75 customers where meter reading were disregarded for billing purposes (water meter)	Lungelwa Sonqisha			<p>Management is not in agreement with the finding.</p> <p>The information will be provided to JRAS.</p> <p>A follow up meeting will be arranged with JRAS to discuss. Capitalization schedules are kept for the inspection by Auditors</p> <p>The schedules will be provided to JRAS by 31st Jan 2013. Information and confirmation will be provided to JRAS by 31st Jan 2013 A meeting will be scheduled with CAM to discuss. Feedback will be provided to JRAS by 31st Jan 2013 A meeting will be scheduled with CAM to discuss.</p>

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					<p>Feedback will be provided to JRAS by 31st Jan 2013</p> <p>Finance is developing a project plan to address all anomalies during the 2012/2013 physical verification</p> <p>Implemented impairment procedure</p> <ul style="list-style-type: none"> • Management will ensure that newly acquired assets are correctly classified <p>CAM should investigate the configuration on the SAP system</p> <p>No releasing is done by Finance without proper documentation attached</p> <p>Departments will be reminded and requested to keep copies of all lease agreements.</p> <p>Management disagrees with the error rate assessment since 40% of the readings were cleared within the year</p>

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					<p>under review. Management disagrees with the finding and wish to discuss further with the AG to review the supporting documentation provided and additional support, where necessary, we have put together in order to reduce or eliminate the error rate as agreed. Sufficient documentation was provided to indicate that:</p> <ul style="list-style-type: none"> • Billing was done on actual readings; Estimates were in line with historical consumption – The original document columns were not expanded to indicate the installation number. Additional documentation is available that indicates the entire installation number. Management disagrees with the finding.
Rates ad Taxes	53 Incorrect classification of fleet assets	Group Accounting:			The intention of management, at the

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	Property	Ishwar Ramdas			<p>inception of the agreement, was never to acquire any of the vehicles. The tender process was followed through however close to finalization Fleet Africa declared an intention to approach the Commissioner for an opinion on whether the transaction will acquire approval or exemption from the Competition Commission in accordance with the Competition Act. This was the trigger that necessitated the City invoking clause 34.2. It should be noted that there is not an agreed change to the provisions of the Agreement which resulted in the change of terms or a revised agreement resulting in the need for determining a new lease classification. The expiry of the lease is as a result of the City procuring a new service provider for the provision of fleet</p>

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					vehicles and the associated fleet services. The City is of the view that the subsequent transfer of the Funded Vehicles to the City does not qualify as an event that would change the initial classification of the lease on such vehicles.
Finance	57 Incorrect accounting treatment of BRT busses – (EXT.205)	Quentin Green			Management took a decision that they will not capitalize the BRT buses
MOE's and Departments	61 Infrastructure asset, residual value and impairment assessment	Quentin Green			Management acknowledges the internal control deficiencies and has taken a decision to recruit / deploy the necessary expertise to provide a professional review as to the asset life, residual values and impairments of the City's assets, to undertake the review only once a year at the reporting date. The City therefore intends instituting the evaluation process on an all year round basis.
MOE's and Departments	62 Payments not made within 30 days of receipt of invoice				CJMM: Management agrees with the finding

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		<p>Imraan Bhamjee</p> <p>Juan Klopper</p> <p>Sherylee Moonsamy</p>			<p>JPC: Pays all invoices when received however withholds some payments if there are errors/disagreements regarding the service rendered or goods supplied. Invoices received lare contribute to this problem although management will in future try to resolve issues within the 30 day mark so that payments are made in time.</p> <p>MTC: Management will implement the AG's recommendations. The reasons for each case will be investigated as most would have been disputed balances.</p> <p>JDA: Management is of the opinion that compliance with section 99(2) should not be at the expense of paying for work not yet completed. That being said, reasonable steps are however always taken to ensure compliance</p>

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		Ndabi Thanjekwayo			with the section. Jhb Zoo: Management accepts the recommendation and has already started addressing the supplier payments compliance matter. The invoicing is now centralized and date stamps are used to acknowledge receipt so that payments can be effected 30 days upon the receipt of the invoice.
Supply Chain Management	68 Employees in the service of the municipality and entities	Jan Keefer			Management provided a list of suppliers/employees were provided to the AG to be removed from the data base.
Supply Chain Management	75 Suppliers in service of the state (owned by the employees of the state)	Jan Keefer			CJMM: Currently the City has no access to a data base to detect employees in the service of the state who might have been doing business with the City. Service providers affected or raised under this exception are now blocked.
MOE's and Departments	65 Three quotations not obtained for transactions	Eminos Manyani			Metro Bus: Partly agree however it is not always

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	between R10 000 and R200 000	JRA Steven Sack			<p>financially feasible to get three quotations.</p> <p>In some instances only two suppliers are available. The expense was declared irregular and management signed a deviation. The initial contract was procured on a tender basis and was thereafter extended.</p> <p>JRA: Management agrees with the finding. RCT: SCM processors were followed through a Call for expression interest in the following items – Vuyani Dance; Newscip; Buz Publicity; Unites Business; MACH 5; Eldorado 2 and Lutheran Comm. Outreach Foundation</p>
MOE's and Departments	78 Non-compliance with Supply Chain Regulation 36	JCP: Derrick Hlatshwayo			<p>CJMM: No response JCP: The deviation report, giving reasons for not following a competitive bidding process was tabled at ECXO and the JCP</p>

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		JPC: Imraan Bhamjee MTC: Juan Klopper RCT: Steven Sack			Board of directors and has also been reflected in the notes to the AFS of JCP in terms of compliance with section 36(2) of the JCP SCM policy. JPC: Management is aware of the irregularities and have moved to cancel some of the contracts. MTC: Managements notes the AG's comments and will implement them. RCT: Vuyani Dance was part of the Call for Expression of Interest; Making Music was a sole supplier/deviation approved by acting CEO. MACH was appointed by JPC who were partners in the launch of the Soweto Theatre and approved by the Board.
OCM	81 Executive Directors employment contracts not signed	CJMM: Dean van Niekerk	•		Circumstances delayed the administration of the FTC's.

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Corporate Finance (In cooperation with GCSS - SHELA)	Classification of fleet leases	Corporate Finance (Iswar Ramdas) &	Corporate Finance and GCSS: SHELA discuss relevant accounting treatment		Reaching agreement with Auditor
GSPC& R City Wide applicable to all departments (GCSS to assist as far as GCSS indicators and targets are concerned)	12. Indicators/Measures not well defined (Ex 34)	N Hadebe Group Strategy, Policy Coordination and relations	City wide matter that is being considered city wide	June 2013	City wide matter being considered city wide
	13. Not all planned objectives have been reported on (Ex. 216) Strategic Objective 1: Provide efficient and effective corporate support functions to line management	N Hadebe (GSPC&R) J Casswell (GCSS)	Not resolved	2013/14 planning cycle	To be addressed in new budget/planning cycle
	14. Not all planned objectives have been reported on (Ex. 217) Strategic Objective 1: Indicator % Internal Client satisfaction rating (Current baseline 62% average)	N Hadebe (GSPC&R) J Casswell (GCSS)	City wide matter that is being considered city wide	2013/14 planning cycle	To be addressed in new budget/planning cycle
	15. Reported targets are not consistent and complete according as per approval IDP (EX. 215). Refer Annexure A)	N Hadebe (GSPC&R) J Casswell (GCSS)	City wide matter that is being considered city wide	2013/14 planning cycle	To be addressed in new budget/planning cycle

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
GCSS & Office of City Manager	Sec 57 Employees contracts not signed				
GCSS	86. Security Management (Ex.285)	Gloria Nkadimeng	The finding has been addressed. Corrective measures have been put in place. All related documentation has been updated.	On-going	Internal Audit must continuously review corrective measures
GCSS	95. Programme Change Management (EX 287)	Gloria Nkadimeng	A Business Case has been developed recommending the implementation of an EPMO Function which will ensure proper Programme Governance and adoption of world class Project Management Methodologies. Funds have been requested to fill-in the vacancies brought on by this request; however the request is only	March 2013	Being addressed during budget revision and 2013/14 budget planning process

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			meant to cater for ICT Program Management.		
GCSS	97. IT Service Continuity (EX. 288)	Gloria Nkadimeng	<p>A disaster recovery solution has been implemented for LIS. Successful disaster recovery test have been carried out addressing business concerns.</p> <p>Group ICT & IM also developed a business case requesting funds to roll-out a new Data Centre to serve as an ICT Disaster Recovery at the Metro Centre. These plans are being awaiting the approval of funds, but they are also affected by the BOT.</p>	March 2013	Management decision and allocation of funds is critical for the implementation of the Data Centre to go ahead.
GCSS	98. Lack of IT Governance Framework (EX 290)	Gloria Nkadimeng	An ICT Strategy has been developed and approved by the City	On-going	Continuous application of the ICT Governance Framework in the City.

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			Management. ICT Governance Framework has been address in the said document. Funds have been requested to start the implementation project.		
GCSS	63. Leave accrual calculated on incorrect leave balances (EX. 46)	S Hancock	n/a	Resolved.	<p>HRTSS instituted a plan of action through leave circulars and early capturing of leave forms applicable to the end of the financial to ensure that the leave accruals are correct. This action led to leave liabilities being processed in the applicable financial year.</p> <p>The leave books were altered to make provision for a space for the motivation and reason when employee leave applications are late.</p> <p>The matter is thus resolved.</p>

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GCSS	Non-compliance with Supply Chain Regulation 36 (EX.95) <ul style="list-style-type: none"> • OCIO Ratification/Condonation on Reg 36 (1)(b) – Enterprise Resource planning frontline support services • GCSS Deviation: Reg 36 (1)(a)(v)b Extension for the utilization of the Sithole Human Capital • GCSS Deviation: Reg 36(1)(a)(v) Extension of procurement of protection serices at the Erstwhile and the elected Mayors Residence 	Gloria Nkadimeng Philip Lebelo Jay Gowrie-Sunker	Addressed in terms of implementation of ICT Governance Framework as addressed under 98 above Motivation for exceeding original contract amount for Change management service provider was submitted and ratified by EAC Extension necessitated by transition from previous mayor to new mayor. Extension approved by EAC	Resolved Resolved Resolved	Implementation of improved contract management control mechanism and early warning systems Implementation of improved contract management control mechanism Implementation of improved contract management control mechanism
GCSS	65. Payroll certification not performed (EX. 32)	S Hancock		Resolved	A report was designed to assist with the payroll reconciliation. The report is in use monthly and monthly payroll reconciliations are

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					performed.
GCSS	64. Leave taken without prior approval (EX.11)	S Hancock and L Mdwaba		Resolved	Road shows and information sessions were conducted to Line Management to ensure that they understand the requirement to authorise leave before it is taken or alternatively to include a motivation why the authorizations were late.
GCSS	89. User Access Control (Active Directory) (EX. 286)	Gloria Nkadimeng	Active Directory Controls were addressed with policy updates and all user accounts which were not accessed for more than 90 days were disabled. Such accounts are deleted after thirty days.	On-going	These measures are to be implemented monthly.
GCSS	87. SAP Basis (EX. 291)	Gloria Nkadimeng	Inability of COJ to effectively monitor conflicts in the segregation of duties (SOD) within the complex SAP authorisations without the capability	June 2013	Management priority and allocation of funds is critical for the implementation GRC module.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			<p>of a SAP governance, risk, and compliance (GRC) tool. The finding has been addressed as the identified user profiles and authorisations have been updated to the correct status. The ICT strategy includes the implementation of the SAP GRC module and Group ICT & IM developed a business case requesting funds to implement the module. These plans are being awaiting the approval of funds.</p>		
GCSS	90. User Access Control (SAP) (EX. 293)	Gloria Nkadimeng	The finding has been addressed. SAP System Security controls are	On-going	Internal Audit must regularly audit ICT i.e. compliance matters.

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			intact and compliant to CoJ Policies and Procedures as well as the AG compliance. Roles assigned to users are reviewed regularly and currently in process of reviewing R&CRM roles and corrective measures implemented were necessary		
GCSS	9. Executive Directors employment contract no signed	L Mdwaba		Resolved	The performance agreement has subsequently been signed by management.
GCSS	32. Expired rental agreements not supported by a letter of extension (Ex.236) Cities Network	Jay Gowrie Sunker	Lease agreement was extended during June 2010 to June 2015	Resolved	Not applicable
GCSS	55. Assets with no bar codes (Ex. 240)	Zelda Verwey John Casswell	Ensure that all newly acquired assets are bar coded when procured	Ongoing	Ensure that all newly acquired assets are immediately bar coded
GCSS	88. Network Assessment (EX. 292)	Gloria Nkadimeng	Management is ensuring that policies and procedures are	June 2013	Management priority and allocation of funds is critical for the implementation of ICT Governance.

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			<p>implemented and regularly monitored. The operating effectiveness of the patch management is being evaluated. The network is scanned for critical patches, which will be applied in a timely manner. Verifying the patch level of the servers is on going. Patches are being applied on a monthly basis and vendor notifications on all installed software are monitored to capture intermediate security-related patches where ever possible. During the process of the configuration of machines according to security policies and procedures,</p>		

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			<p>attention is given to unnecessary services running on servers. Only services that are fundamental to the functionality of the servers are active.</p> <p>Implementation of new governance framework are in progress to ensure all governance structures operate effectively and efficient. Business case has been prepared and submitted for implementation of ICT governance</p>		
GCSS	93. Physical and environmental controls (EX. 289)	Gloria Nkadameng	Access control measures have been implemented at all the remote Data Centres with the main Data Centre (being the	On-going	Continuous review of security measures.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			Hosting environment at DD) already secure.		
GCSS	1. Assets were recorded in the asses register without inventory numbers			Resolved	Corporate and Shared Services submitted a report dated 2005 to CAM for 6251 assets to be written off. The report was approved by the Mayoral Committee but it was never completed by CAM. A second report was submitted on the 13 May 2011 but was declined by CAM. A third report was submitted to CAM and CAM indicated that it would be written off by the end April 2012. Assets not written off will be bar coded.
GCSS	2. Moveable assets recorded in the asset register did not have room numbers to ensure physical verification	Zelda Verwey	Corporate and Shared Services submitted a report dated 2005 to CAM for 6251 assets to be written off. The report was approved by the Mayoral Committee but it was never	Resolved The assets referred to are assets written- off	Management is not in agreement that only 7 assets were written off. A list of assets written off will be provided to JRAS. A follow up meeting will be arranged with JRAS to discuss.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			<p>completed by CAM. A second report was submitted on the 13 May 2011 but was declined by CAM. A third report was submitted to CAM and CAM indicated that it would be written off by the end April 2012. Assets not written off will be investigated and allocated a room number.</p>		
<p>GCSS</p>	<p>33. Incorrect classification of moveable assets in the assets register</p>	<p>Zelda Verwey</p>	<p>The following assets are pending write offs:</p> <ul style="list-style-type: none"> • 21003197 • 21003386 • 21003393 • 21003329 • 21003419 <p>When capturing the following assets the system did not allow the administrator to select the correct</p>	<p>Resolved</p> <p>Meet with JRAS to clarify classification</p>	<p>Management is not in agreement with the finding.</p> <p>The information will be provided to JRAS.</p> <p>A follow up meeting will be arranged with JRAS to discuss.</p>

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			classification tools and loose gear: <ul style="list-style-type: none"> • 21020084 • 21020089 • 21015843 Management will ask CAM to correct the classification of the above assets. Management will ensure that the newly acquired assets are correctly classified. CAM should investigate the configuration on the SAP system.		
GCSS	4 Unavailability of capitalization schedule	Zelda Verwey	Management will ensure that a proper audit trail is kept for all newly acquired assets	Resolved Despite the extension granted, evidence that these issues had been dealt with	Capitalization schedules are kept for the inspection by Auditors The schedules will be provided to JRAS by 31 st Jan 2013.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
				could not be provided	
GCSS	5. Assets selected from the register could not be traced to the floor.	Zelda Verwey	<p>Immovable Assets: The following assets are pending write offs:</p> <ul style="list-style-type: none"> • 21003393 • 21003329 • 21020084 • 60011685 <p>Moveable Assets:</p> <ul style="list-style-type: none"> • 402P6K • 402SC3 <p>Leased Assets:</p> <ul style="list-style-type: none"> • Leased assets were incorrectly bar coded by Consultants appointed by the City of Joburg • Leased assets should be removed from the asset register 	<p>Resolved</p> <p>The assets referred to are assets to be written- off</p> <p>Despite the extension granted, evidence that these issues had been dealt with could not be provided</p>	Information and confirmation will be provided to JRAS by 31 st Jan 2013
GCSS	6. Assets selected from the floor could not be traced to the	Zelda Verwey	IT Equipment	Resolved	

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	fixed assets and leased assets register		<ul style="list-style-type: none"> • IT equipment is refreshed by the ICIO • IT equipment was not transferred to Group Corporate and Shared Services asset register <p>Leased Assets:</p> <ul style="list-style-type: none"> • Leased assets were incorrectly bar coded by Consultants appointed by the City of Joburg • Leased assets should be removed from the asset register 	Despite the extension granted, evidence that these issues that these issues had been dealt with could not be provided	
GCSS	7. Assets with duplicate inventory numbers	Zelda Verwey	Corporate and Shared Services submitted a report dated 2005 to CAM for 6251 assets to be written off. The	Resolved	A meeting will be scheduled with CAM to discuss. Feedback will be provided to JRAS by 31 st Jan 2013

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			report was approved by the Mayoral Committee but it was never completed by CAM. A second report was submitted on the 13 May 2011 but was declined by CAM. A third report was submitted to CAM and CAM indicated that it would be written off by the end April 2012. Any remaining duplications will be amended on SAP.		
GCSS	8. Assets not scanned during asset count	Zelda Verwey	Corporate and Shared Services submitted a report dated 2005 to CAM for 6251 assets to be written off. The report was approved by the Mayoral Committee but it was never completed by CAM.	Resolved The assets referred to are assets written- off Despite the extension granted, evidence that	A meeting will be scheduled with CAM to discuss. Feedback will be provided to JRAS by 31 st Jan 2013 Finance is developing a project plan to address all anomalies during the 2012/2013 physical verification

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			A second report was submitted on the 13 May 2011 but was declined by CAM. A third report was submitted to CAM and CAM indicated that it would be written off by the end April 2012	these issues that these issues had been dealt with could not be provided	
GCSS	9. Moveable assets with zero values	Zelda Verwey	n/a	Resolved	Implemented impairment procedure
GCSS	10. Expenditure capitalized against wrong AUC number		<ul style="list-style-type: none"> When capturing assets the system does not allow the administrator to select the correct classification 	Resolved	<ul style="list-style-type: none"> Management will ensure that newly acquired assets are correctly classified CAM should investigate the configuration on the SAP system
GCSS	41. Copies of lease documents were not kept by the user department	Zelda Verwey	<ul style="list-style-type: none"> Leased assets are managed by Treasury and copies of leased documents are kept at their offices Management will request all Corporate and 	Resolved Despite the extension granted, evidence that these issues that these issues had been dealt with	No releasing is done by Finance without proper documentation attached Departments will be reminded and requested to keep copies of all lease agreements.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			Shared Services departments to obtain and keep an audit trail of loose documentation	could not be provided	
Legal and Contracts	Not all planned objectives have been reported on: Reported objectives are not consistent with the objectives as per the approved integrated development plan. During the audit of predetermined objectives, it was identified that the annual performance report does not include all the planned objectives.	Mbulelo Ruda	To align all objectives with approved IDP objectives	February 2013	To report on all the objectives as outlined in the IDP To constantly review in year implementation against the approved IDP.
Legal and Contracts	Reported targets are not consistent and complete as per approved IDP.	Mbulelo Ruda	To report on targets as outlined in the IDP for each Programme.	February 2013	To develop and to implement measurable targets To constantly review in year reporting against targets as outlined in the approved IDP. To ensure that annual performance report is consistent with the targets

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
					set as per the SDBIP.
Legal and Contracts	Possible conflict of Interest – awards made to providers who are persons in the service of the municipality in contravention of Regulation 44 of SCMR	Nomsa Mgida (Group Legal and Contracts) [SCM Group Assurance]	Extend declaration of interest register to all levels of employment. Share same register with MOE's and HOD's. Raise awareness Ensure taking of disciplinary action against offenders.	May 2013	Ensure the checking of all directors and shareholders identity numbers against the City's payroll prior to any awards by the respective bid adjudication committees. Ensure the development of a system of to enable the checking of directorship and/or shareholdership against a declaration of interest database. Engage with CIPRO to verify and test the declaration of interest
Community Development	Payments to creditors not made within 30 days of receipt of suppliers invoice (EX. 86)	All unit heads	The following procedures were implemented: <ul style="list-style-type: none"> • Departments were requested to date stamp all invoices received • The SAP/R3 system was 	On-going	Departments are requested to continuously follow up on the invoice for services rendered and goods received from service providers. Monthly exception report is provided to departments.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			amended to ensure compliance with the MFMA in that the exception report is provided monthly to departments to monitor compliance		
	Non-compliance with Supply Chain Regulation 36 (EX.95) Ratification of actions of Community Development for : 1.) Exceeding value of Carnival 2010 program and request to increase value. and 2.) Appointment of a contractor for the storage and moving of books and other items for THE Johannesburg City Library and the registration of the storage company as a once off supplier on the supplier database.	All Unit Heads	It is being discussed at Departmental Management meetings as well as monthly one on one meeting between Unit Heads and Head of Finance.	Done	In terms of CFO's instruction no further deviations will be allowed. A policy needs to be developed by CSU to indicate how unfunded mandates will be handled.
Community Development	Assets not physically verified [Ex.238] Audit Finding	All Unit Heads	All assets identified have since been	June 2013	During the physical verification of assets that

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	<p>In terms of section 62 of the MFMA, the accounting officer of the municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that full and proper records of the financial affairs of the municipality are kept in accordance with any prescribed norms and standards.</p> <p>In terms of section 63 of the MFMA, the accounting officer of a municipality is responsible for the management of the assets of the municipality, including the safeguarding and maintenance of those assets. Furthermore the accounting officer must take all reasonable steps to ensure that:</p> <p>a. the municipality has and maintains a management, accounting and information system that accounts for</p>		<p>investigated and corrected on the Asset Register.</p>		<p>starts during February 2013 care will be taken to ensure that all Community Development assets are verified and that proper documentation exists for any movements or disposal of assets in terms of Central Asset Management Policies and guidelines.</p> <p>Directorates will be held accountable for maintaining and safeguarding their assets and disciplinary action will be taken where required.</p> <p>Quarterly Mini Asset forums are held with Directorates and Facility Managers to discuss control over assets</p>

Plan of Action

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	<p>the assets and liabilities of the municipality;</p> <p>b. the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and</p> <p>c. the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed</p>				
<p>Community Development</p>	<p>Property plant & equipment transferred to third party not removed from the asset register – [Ex.241]</p> <p>Audit Finding</p> <p>In terms of section 63(2) of the Municipal Finance Management Act the accounting officer of a municipality must take reasonable steps to ensure <i>that the municipality has and maintains management, accounting and information system</i> that accounts for the assets and liabilities of the municipalities</p>	<p>JPC</p>	<p>The Ellis Park Stadium and land belongs to the City and has not been sold, hence the property would not be transferred. It is, however, leased to the Transvaal Rugby Union</p>	<p>31 October 2013</p>	<p>This matter will be referred to JPC for a full investigation as to the actual facts and corrective measures will have to be recommended by them.</p>

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	During the physical verification of assets it was noted that City of Johannesburg Metropolitan Municipality has transferred the below assets to Ellis Park Stadium, however these assets are still being included in the municipal records as part Property, Plant & Equipment				
Community Development	<p>Impaired assets recorded per the Fixed Asset Register – [EX.110+209] Audit Finding In terms of section 63 of the MFMA, the accounting officer of the municipality is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets; and the liabilities of the municipality. Furthermore the accounting officer must for the purposes of subsection (1) take all reasonable steps to ensure that: a) the municipality has and maintains a management, accounting and information</p>	All Unit Heads	The related asset register updates were processed by the Department by June 2012.	On-going	<p>The finding above has been noted, and is currently scrapping asset identified as part of the COJ Corporate Asset central asset verification project.</p> <p>Management has indicated that the year-end asset verification process is in place and issues of this nature will be addressed during this process.</p> <p>A risk/challenge is that no auctions on scrapped assets have been held for some time and no storage for scrapped assets is available. In view of this the scrapping policy</p>

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	<p>system that accounts for the assets and liabilities of the municipality;</p> <p>b) the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and</p> <p>c) the municipality has and maintains a system of internal control of assets and liabilities, including</p> <p>An asset and liabilities register, as may be prescribed.</p> <p>As per the fair value and impairment process document "Useful lives and depreciation rate":</p> <p>The remaining useful lives need to be determined for all existing assets and the depreciation Rate adjusted accordingly if the effect is significant. In the case of the City, the cumulative effect might well be significant due to the sheer volume of assets in use, as well as the fact that</p> <p>lots of the office furniture is</p>				cannot be adhered to.

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	<p>often employed for far longer than their originally intended useful Lives. The intended approach is to take the National Treasury or SARS guidelines on useful lives as the benchmark lifetimes. An approach will then be taken to use the condition numbering allocated to all the assets during the verification exercise to calculate the remaining useful life with reference to the chosen benchmark lifetime in the following way: If say the benchmark for an asset costing R100 is 10 years and it has been depreciated for 6 years until 30 June 2006, it would now have a book value of R40 and a depreciation rate of 10% of cost.</p>				
Community Development	Performance Management	All Unit Heads	There was no specific finding raised for Community Development. We	Ongoing	These issues are being discussed at Departmental Management meetings and monthly report must be

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			however have a Performance Management Plan in place and progress against this plan is monitored on a regular basis as well as quarterly coaching being done and corrective action being taken.		submitted
Community Development	Supply Chain Management	All Unit Heads	There was no specific finding raised for us. We have however put control measures in place such as adherence to SCM Policies and Procedure as well as practice notes issued from time to time	Ongoing	These issues are being discussed at Departmental Management meetings as well as monthly one on one meeting between Unit Heads and Head of Finance. Any transgressions are investigated and is required disciplinary action is taken. This will be communicated to all staff to ensure that it acts as a deterrent for future actions.
Community Development	General Risks: Unfunded Mandates Top 15 COJ Risks: 1.) Service delivery failure/ Inability to meet community	All unit Heads			All these risks are being monitored and discussed at management meeting to ensure mitigation and also to

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	<p>expectations and demands 2.) Financial sustainability of the City & inability to fund budget 3.) Leadership and governance risks 4.) Poor asset management and aging infrastructure 5.) Inadequate IT governance and IT delivery 6.) Theft, Fraud, bribery and corruption 7.) Inadequate skills set (due to inability to attract and manage talent) 8.) Increase in incidents of crime, health and security risks 9.) Lack of competitiveness to ensure City's economic growth 10.) Non-compliance to legislation, policies and procedures 11.) Inadequate contracting and contract management 12.) Environmental risk-acid water from mines, toxic waste</p>				<p>ensure that it does not become an AG query.</p>

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
	<p>13.) Inadequate stakeholder engagement and relations management</p> <p>14.) Ineffective spatial planning (emerging risks)</p> <p>15.) Risk management and internal control failure</p>				
Social Development	12 : Indicators not well defined	Director: Social Policy Planning & Integration	Department will work closely with GSPR to refine indicators which are complex to measure or have been flagged as poorly defined by audit report	Due date to be aligned to revised IDP submission	Policy unit will ensure all flagged indicators are revised in consultation with GSPR as part of IDP revision and update process
Social Development	13: Not all planned objectives have been reported on	Director: Management Support Unit	Department has developed tightly controlled processes under its new management support unit (MSU) to coordinate and standardise all reporting and ensure compliance	MSU has structured process. Process to be captured as a written document, adopted by Manco by 28 February 2012	Revised process will be captured as a mandatory compliance issue in all scorecards up to programme manager level, with disciplinary implications for non-compliance

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
			with deadlines		
Social Development	14 : not all planned indicators reported on	Director: Management Support Unit	Department has developed tightly controlled processes under its new management support unit to coordinate and standardise all reporting and ensure compliance with deadlines	MSU has structured process. Process to be captured as a written document, adopted by Manco by 28 February 2013	Revised process will be captured as a mandatory compliance issue in all scorecards up to programme manager level, with disciplinary implications for non-compliance

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MOE's/ Department	Finding	Person Responsible	Action Plan to resolve the matter/issue	Due Date	Management POA to prevent re-occurrence in the next audit
Social Development	15 : reported targets are not consistent and approved as per approved IDP	Director: Management Support Unit	Department has developed tightly controlled processes under its new management support unit to coordinate and standardise all reporting and ensure compliance with deadlines	MSU has structured process. Process to be captured as a written document, adopted by Manco by 28 February 2014	Revised process will be captured as a mandatory compliance issue in all scorecards up to programme manager level, with disciplinary implications for non-compliance

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
Health	Incorrect classification of finance leases as operating leases - EXCEPTIONS (94)	Herold van der Westhuizen (Treasury Department)	The Hire and maintenance of equipment for Health Department under cost centres (30xxxx, 33xxxx and 35xxxx) has been incorrectly classified as operating lease by the Treasury department given that all photocopiers and fax machines are administered and paid by the Treasury department via Mr Herold van der Westhuizen.	Ongoing	An amortization schedule must be drawn up by the Treasury department, which should monthly indicate the interest, repayment, capital amount and depreciation of the actual asset. The reclassification of the trail balance amount sampled by the AG's office as at 29 February 2012 should be	Unresolved

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
					reclassified on the annual financial statement by Treasury Department to ensure correct accounting treatment in respect of GRAP (Generally Recognised Accounting Practice 13) in consultation with Group Financial Accounting unit. The reclassification of the trail balance amount sampled by the AG's office as at 29 February 2012	

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
					should be reclassified on the annual financial statement by Treasury Department to ensure correct accounting treatment in respect of GRAP (Generally Recognised Accounting Practice 13) in consultation with Group Financial Accounting unit.	
Health	Payments not made within 30 days of receipt of invoice – EXCEPTION (86)	Edgar Adams	Repairs and maintenance – No 4 (Oxygen Rental) R236.00. Although Invoice number 30995620 was dated on the	Ongoing	Management therefore disagrees with the audit finding given that the payment was	Resolved

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
			<p>19 November 2011, the service was delivered on 12 December 2011 and invoice was received and stamped on 12 December 2011 by Region A (Health Department). The Tax invoice from supplier Afrox for oxygen rental for the same document no: 30995620 reflects that payment is due on 31 December 2011. However, the payment as per the remittance advice was made on the 20 December 2011, thus from the period receiving</p>		<p>made within 11 working days and is therefore within the 30 day period in terms of Section 65 (1) to (2) (e) of the MFMA.</p>	

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
			the invoice of 05 December 2011 and payment on the 20 December 2011 amounts to 11 working days and is within 30 days period.			
Health	Health	22. Possible conflict of interest. 15. Ekhaya Health and Fitness Club	Jabu Rakosa / Edgar Adams	A report was submitted to Mayoral Committee in July 2010 to obtain approval for the signing of the Memorandum of Understanding (MOU) with Ekhaya Health and Fitness Club and COJ health department. The MOU was signed in September 2010. Part of the agreement, the City had to pay Ekhaya Health and		Based on the internal memo dated 05 March 2012, Director Supply Chain management measures that were taken were as follows: a) Dr Mmoledi has since signed the Declaration of interest by officials after the omission was brought to the department's attention . The Declaration was signed on the 30 November 2011.

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
				Fitness Club, R36 000 per month: 1. R5 000 towards operational costs and 2. R31 000 towards payment of two staff members. The R5 000 per month is paid from group activities vote line item, whilst the R31 000 is paid from Salaries vote (budget) of which Dr Thabiso Mmoledi is paid as a sessional doctor.		b) No disciplinary action measures were instituted against Mr Mmoledi as he was not aware of this requirement. c) However a verbal warning was issued against the Deputy Director: PHC, Ms Dorothy Diale was responsible for management of doctors at the Centre for this omission. d) All doctors in the employment of the City have been made to sign the Declaration of Interest forms every 6 months. e) However, when Supply Chain indicated that this

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
						<p>was not enough - Dr Mmoledi resigned on the 30 June 2012 - hence the system was opened which allowed us to pay the admin costs to Ekhaya.</p> <p>f) Mrs Hartley (Deputy Director: Management Support and Administration) also wrote a report - 2 weeks ago - indicating that training/workshops will be conducted to prevent future occurrences.</p> <p>g) Finance in the Health Department will also invite National Treasury to support our training /workshop</p>

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
						with regards to issues related to conflict of interest and putting systems in place to adhere to the MFMA regulations.
Health	23. Suppliers in service of the state (owned by the employees of the state).	Edgar Adams	None of the above-mentioned employees are employed by the City of Johannesburg Health Department.	Ongoing	This matter must be addressed by supply chain management unit with National Treasury in coming up with a database of employees who do business with the City of Johannesburg. City of Johannesburg Health Department	Resolved

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
					does bi-annual declaration of interest compliance for all its employees and none of the above employees work for the Health department.	
Health	Leave taken without prior Approval (Region D) - (Ex. 201)	Sanet Hancock / Mabel Ngcobo	Leave taken without prior approval (Ex. 11)	Ongoing	Road shows and information sessions were conducted with line management to ensure that they understand the requirement to authorise leave before it is taken or alternatively to	Resolved

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	Finding	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 30 November 2012
					include a motivation why the authorisations were late	

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GSPCR

Issue	Required Improvement	Mitigating Actions to be Instituted	Time Frame	Responsible
These refer to the IDP , the SMART criteria , the structure and layout of the IDP(Priorities and Objectives as per the 2011-16 IDP)				
Page 34 - Predetermined objectives - exception 37, 38, 59, 142				IDP UNIT
exception 37,	Ensure that the IDP is consistent to both the MSA and PFMI	INPUT indicators are factored into City's operational plans AG to use all supporting documents submitted by the City	The alignment of planning documents in terms of indicators and targets is currently underway and will inform the midyear reporting processes. Communities will be consulted through the annual report outreach processes end February	GSPCR
exception 38,	Accordingly adjust the IDP and ensure it factors measurable indicators and targets	To quality assure the submissions from Departments/ME	The alignment of planning documents in terms of indicators and targets is currently underway and will inform the midyear reporting processes.	
exception 59,	Incorporate measures that are SMART and indicators that are CREAM and can be validated	Will quality assure that the planned performance indicators and measures are verifiable thereby clearly identify the nature and the required level of performance	The alignment of planning documents in terms of indicators and targets is currently underway and will inform the midyear reporting processes.	GSPCR
exception 142	Rectify indicators and targets	Will quality assure that the	Quarter 3& 4	GSPCR

Plan of Action

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Issue	Required Improvement	Mitigating Actions to be Instituted	Time Frame	Responsible
	as per National Treasury Framework for managing programme performance information	planned performance indicators and measures are verifiable thereby clearly identify the nature and the required level of performance		
Exception 141	Acknowledgement of failure to consult communities on accelerated service plan	The City will ensure that all amendments to the IDP will follow the formal amendment process which includes consultation with communities	Quarter 4	GSPCR
2. Page 29- Predetermined Objectives - - These are IDP related				
exception 34,	Incorporate measures that are SMART and indicators that are CREAM and can be validated	Will quality assure that the planned performance indicators and measures are verifiable thereby clearly identify the nature and the required level of performance	Quarter 3& 4	IDP UNIT
exception 243,	Rectify indicators and targets as per National Treasury Framework for managing programme performance information	Will quality assure that the planned performance indicators and measures are verifiable thereby clearly identify the nature and the required level of performance	Quarter 3& 4	GSPCR
exception 244	Rectify indicators and targets as per National Treasury Framework for managing	Will quality assure that the planned performance indicators and measures are	Quarter 3& 4	GSPCR

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Issue	Required Improvement	Mitigating Actions to be Instituted	Time Frame	Responsible
	programme performance information	verifiable thereby clearly identify the nature and the required level of performance		
3. Exceptions 215, 216, 217 - these refer to the performance information as contained in the annual report				
exception 215,	Review targets and ensure they go through due processes in the city for approval	City to institute a validation committee to review the amended targets	Quarter 3& 4	GSPCR
exception 216,	Review performance objectives and ensure they go through due processes in the city for approval	City to institute a validation committee to review the amended objectives	Quarter 3& 4	GSPCR
exception 217	Review indicators and ensure they go through due processes in the city for approval	City to institute a validation committee to review the amended indicators	Quarter 3& 4	GSPCR
Exception 84	Reconstitute the Johannesburg Performance Audit Committee (JPAC) in order to allow for the compliance to legislation with respect to the submission their performance assessment report on the municipality to Council twice a year (mid-year and year- end).	Induct JPAC members on the mandate of the committee and ensure that necessary support is provided for the effective functioning of the committee	Quarter 3& 4	GSPCR

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JMPD'S ACTION PLAN ON AG'S INTERIM AND FINAL MANAGEMENT REPORT FOR 2011/2012

Department	Finding	Root Cause	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 25 January 2013
JMPD	<i>Non-compliance with AARTO Act (accepting cheque payments) – [EX. 65]</i>	<i>Previous Finance Management felt that this was not an issue for finance to deal with but a LIPCO issue and no proper processes and procedures were put in place.</i>	<i>Kiran Ramkissoon</i>	<i>Management to discuss with GFO, CM and COO for directive going forward.</i>	<i>30-Jan-13</i>	<i>Management met with GFO on 18 January 2013 to sign off internal memo regarding accepting of bank guaranteed cheques as of 01 February 2013. This would be added as an addendum to the Cash Management Procedure Manual</i>	<i>As of 01 February 2013 only bank guaranteed cheques are to be accepted at all JMPD cash sites.</i>
JMPD	<i>Cash shortages for fines are not prevented and not included in the reconciliation of revenue – [EX. 80]</i>	<i>No proper processes and procedures were put in place by previous finance management.</i>	<i>Kiran Ramkissoon</i>	<i>Daily balancing done and cash shortages reported to Director LIPCO weekly. Proper work processes and procedures to be put in place</i>	<i>ONGOING</i>	<i>Proper processes and procedures are in place and segregation of duties have been implemented (refer to attached work flow process and cash management procedure). .JMPD Cash Management staff to reconcile daily balancing and compare with bank statement that are downloaded electronically daily and report cash shortages weekly. If shortages are not paid in by the start of business the next day the cashier will not start work until the necessary</i>	<i>Resolved but still on Management Report.</i>

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Department	Finding	Root Cause	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 25 January 2013
						<i>disciplinary action is taken.</i>	
JMPD	<i>Amount owed to RTMC is not paid over by JMPD – [EX. 24]</i>	<i>Non agreement with some of the conditions in the SLA that would put the City at risk</i>	<i>Kiran Ramkissoon</i>	<i>JMPD MANAGEMENT TO ENGAGE WITH RTMC, GFO AND LEGAL TO IRON OUT DISAGREEMENTS</i>	<i>28-Feb-13</i>	<i>CM to sign SLA once all conditions are agreed by both parties</i>	<i>Meeting date still to be set by JMPD management with GFO and Legal.</i>
JMPD	<i>Late payment by the municipality to the Province – [EX. 40]</i>	<i>No proper processes and procedures were put in place by previous finance management.</i>	<i>Kiran Ramkissoon</i>	<i>July 11 payment was paid 1 day late due to the 21st falling over a week end, all other payments were paid on time.</i>	<i>ONGOING</i>	<i>Two staff members are now responsible for this function and take full responsibility and accountability for this .If payment falls over a weekend the payment will be dated and paid on the last working day before the 21st of that month.</i>	<i>Thus far all payments were made on time and the AG was shown proof of this.</i>
JMPD	<i>Cash Processing Sheet are not sequentially numbered – [EX. 23]</i>	<i>The cash processing sheet was merely an internal control on an excell spread sheet and was used to balanced each cashier daily to the system generated cash report and felt no need to number them but have all the details of the cashier, till the AG issued us with a query.</i>	<i>Kiran Ramkissoon</i>	<i>As of 01 October 2012 pre printed and numbered CPS are used.</i>	<i>ONGOING</i>	<i>Pre- printed and numbered Cash Processing Sheets in a triplicate book form have been ordered from Printing Department, and is used as of 01 October 2012 (refer to attached copy of numbered CPS). This is now a stock item at COJ stores.</i>	<i>AG was shown proof of pre-numbered cashier processing sheets.</i>

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Department	Finding	Root Cause	Person Responsible	Action Plan to resolve	Due date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 25 January 2013
<i>JMPD</i>	<i>Refund Procedure document not approved – [EX. 99]</i>	<i>No proper processes and procedures were put in place by previous finance management.</i>	<i>Kiran Ramkissoon</i>	<i>Approved refund procedure document in place as of 01 June 2012</i>	<i>ONGOING</i>	<i>Approved refund procedure document in place as of 01 June 2012 (refer to attached procedure).</i>	<i>Resolved but still on Management Report as an administrative issue.</i>

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JOHANNESBURG TOURISM COMPANY FOR AUDIT FINDINGS 2010/11 TO DATE

	AUDIT FINDINGS	CURRENT MITIGATION	FUTURE ACTIONS	ACTION OWNER
2010/11 FY				
REPORTS ON PREDETERMINED OBJECTIVES	No findings on predetermined objectives.	None	None	Not Applicable
NON COMPLIANCE TO REGULATIONS	The municipality entity incurred R4 217 252 of irregular expenditure as the expenditure was incurred in contravention of SCM legislation.	Supply chain regulations strictly adhered to.	None	Chief Financial Officer
	The municipality entity incurred fruitless and wasteful expenditure of R84 537 due to interest and penalties arising from late payment of supplier invoices	Supplier reconciliations are performed in advance to prevent late payments.	None	Chief Financial Officer
	Material losses to the amount of R2 500 000 were incurred as a result of a write-off of irrecoverable trade debt from City's the Department of Economic Development.	All contracts include strict payment terms which are enforced to prevent non-payment.	None	Chief Financial Officer
2011/12 FY				
REPORTS ON PREDETERMINED OBJECTIVES	<ul style="list-style-type: none"> • Indicators & measures not well-defined; • Reported targets are not consistent and complete as per approved IDP; • Performance targets not specific; • Performance targets not 		<p>Re –defined targets through SDBIP & scorecard development</p> <p>Documents are quarterly evidence files compiled with sufficient documentation for</p>	Acting Chief Executive Officer

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	AUDIT FINDINGS	CURRENT MITIGATION	FUTURE ACTIONS	ACTION OWNER
	measurable; • Indicators/measures not verifiable.		audit evidence.	
NON COMPLIANCE TO REGULATIONS	Payments of suppliers not always made within 30 days.	Supplier reconciliations are performed in advance to prevent late payments. Invoices are stamped and signed on the date of receipt.	Enhanced monitoring of purchase orders to identify suppliers unpaid for completed work.	Chief Financial Officer
	Deviations from supply chain regulations not reported to the board of directors as required.		Quarterly report prepared for submission to the board.	Chief Financial Officer
	Awards of R3 100 made to employees of the state.		All suppliers are required to declare their interest/employment before inclusion in the supply chain database	Chief Financial Officer

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Page No	Finding	Root cause	Responsible Person	Target Date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 25 January 2013
Housing 203	Discrepancies identified in Top Structure Grant – (Ex.71) During the audit of top structure it was noted that the invoice number recorded in the general ledger does not agree to the invoice number on the supporting document supplied.	Internal control deficiency: Financial and performance management • Ongoing monitoring and supervision are not undertaken to enable management to determine whether internal control over financial reporting is present and functioning.	Patrick Phophi (Error from Finance Dept-Gielie)	Jan-13	Managers review captured invoices before they are released for payment	The Housing department together with the Finance department are confirming accuracy of captured data before payments are finalised.
Housing 272	Incorrect Classification of Investment Property – [EX.118]	Internal control deficiency: Financial and performance management	Patrick Phophi (Accounting treatment)	Jan-13	The whole population of the finance lease units in kliptown Golf course was	Journals have been prepared and processed to effect the transactions. The housing department has invoiced Joshco for the

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Page No	Finding	Root cause	Responsible Person	Target Date	Steps taken to ensure that the issue will not be raised during the next audit	Progress as at 25 January 2013
		<ul style="list-style-type: none"> Lack of implementation of controls over daily and monthly processing and reconciling of transactions. 			reviewed and necessary calculations were made and appropriate journals passed in order to effect and reflect the correct accounting treatment for a finance lease contract.	rental collected on the properties.

ANNEXURE 1 to Pikitup

Task Number	Task Name	Duration	Start	Finish
1.	Planning Phase	10 days	Mon 13/01/21	Fri 13/02/01
1.1.	Conduct route mapping and scheduling	3 days	Mon 13/01/21	Wed 13/01/23
1.2.	Design stakeholder communication plan	2 days	Thu 13/01/24	Fri 13/01/25
1.3.	Develop customer questionnaire	2 days	Mon 13/01/21	Tue 13/01/22
1.4.	Conduct consultation w/shop with RMs and relevant depot personnel	1 day	Thu 13/01/24	Thu 13/01/24
1.5.	Finalise resource plan	1 day	Thu 13/01/24	Thu 13/01/24
1.6.	Brief project team, print relevant documentation and provide Pikitup branded bibs and/or reflector jackets	1 day	Fri 13/01/25	Fri 13/01/25
2.	Implementation Phase	86 days	Tue 13/01/22	Wed 13/05/22
2.1.	Communicate to the residents using the various types of media i.e. local newspapers and all types of electronic media	3 days	Wed 13/01/23	Fri 13/01/25
2.2.	Conduct data collection using 'cavasser' method	67 days	Mon 13/01/28	Tue 13/04/30
2.3.	Conduct data collection using 'householder' method for more affluent areas	49 days	Tue 13/01/22	Fri 13/03/29
2.3.1.	<i>Identify affluent areas where 'householder' method will be applied</i>	4 days	Tue 13/01/22	Fri 13/01/25
2.3.2.	<i>Distribute questionnaires to identified affluent areas</i>	10 days	Mon 13/01/28	Fri 13/02/08
2.3.3.	<i>Collect questionnaires using email, fax, drop off points (i.e. depots) or collect from each household</i>	20 days	Mon 13/02/11	Fri 13/03/08

Task Number	Task Name	Duration	Start	Finish
2.3.4.	Analyse response and collect outstanding data using the 'canvasser' method	15 days	Mon 13/03/11	Fri 13/03/29
2.4.	Data capturing into MS Excel or MS Access	50 days	Wed 13/01/30	Tue 13/04/09
2.5.	Electronic data capturing using a Document Management System	50 days	Thu 13/01/31	Wed 13/04/10
2.6.	Analyse and evaluate results on the basis of completeness and accuracy of data (i.e compare with existing data such as billing data and the current number of service points, as per reports from depots)	5 days	Thu 13/04/11	Wed 13/04/17
2.7.	Last submission raw data and analysis of results to the City	0 days	Mon 13/04/22	Mon 13/04/22
3.	Closeout Phase	15 days	Wed 13/05/01	Wed 13/05/22
3.1.	Draft closeout report highlighting the outcome as well as lessons learnt	10 days	Wed 13/05/01	Tue 13/05/14
3.2.	Submit closeout report to Exco	1 day	Wed 13/05/15	Wed 13/05/15
3.3.	Present closeout report to Exco	0 days	Wed 13/05/22	Wed 13/05/22