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Disability month **Trade Union workshop** 

Municipalities, Department of	Education,	Transport	Labour	and Socia	l Services,	and	Dikgatlong,	Khara	Heis	and K	gatelop
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**Platfontein Youth Service Project** 

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Report of the Audit Committee in terms of regulations 27 [1] [10] [b] and [c] of the PFMA, Act 1 of 1999, as amended.

We are pleased to present our report for the financial year ended 31 Mach 2006.

**AUDIT COMMITTEE MEMBERS AND ATTENDANCE** 

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## 7. SCOPA RESOLUTIONS

(ii) Internal audit reports for the 2005-06 financial year have not been issued to the accounting officer, resulting in non-compliance with Treasury Regulation 3.2.9.

### (II) Fraud prevention plan

Due to the department still using the provincial fraud prevention plan the department did not updattment respond to specific risks of the department during the financial year as required by Treasury Regulation 3.2.1

#### (III) Employee cost

Due to a lack of implemented policies and procedures Treasury Regulations 23.3.6 and 23.3.9 regarding discretionary deductions from employees' salaries were not complied with in all instances.

#### (IV) Receivables

Interest w, resulting in non-compliance with Treasury Regulation 11.5.1

An overview wperformed on the functionality of the internal audit department. Various shortcomings rendered the functionality of the internal audit department inefficient and ineffective during the year under review:

- The internal audit charter, as required by Treasury Regulation 3.2.5 and the Institute of Internal Auditors (IIA) 1000-1, wved on 15 August 2005.
- The current staffing component, as well as e2(required )-25(ed on ) )]aeo1oell (01)21( II (01)nm )-136(e2o)-136(ebo2

## **STATEMENT OF CHANGES IN NET ASSETS** for the year ended 31 March 2006

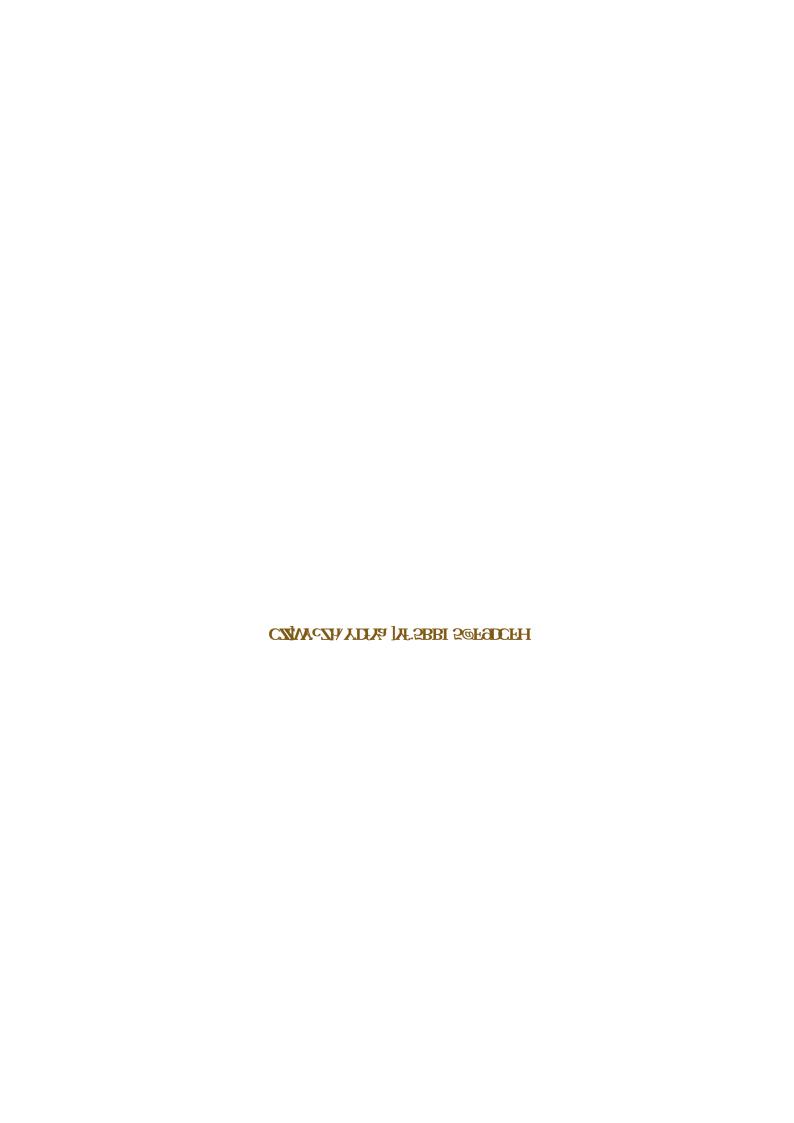
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## 8.2 Unauthorised expenditure

Incident	Disciplinar	y steps taken/cri	minal proceedings

02/03 Over expenditure	None	3,586
03/04 Over expenditure	None	2,536
05/06 Over expenditure	None	286_
		6,408_

## 9. Transfers and subsidies







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