

Disability month
Trade Union workshop

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

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 update to 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))Jaeo1oell (01)21(ll (01)nm)-136(e2o)-136(ebo1

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STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2006

	2005/06 R'000	2004/05 R'000
Recoverable revenue		
Opening balance	117	-
Transfers	(2)	117
Debts recov	(16)	
Debts rais8-	14	117
Closing balance	115	117
TOTAL	115	117

8.2 Unauthorised expenditure

Incident	Disciplinary steps taken/criminal proceedings	
02/03 Over expenditure	None	3,586
03/04 Over expenditure	None	2,536
05/06 Over expenditure	None	286
		<u>6,408</u>

9. Transfers and subsidies

CSMA/CD 10.2BBI 20E0CEH

TABLE 4.29 - Annual Leave for Jan 2005 to Dec 2005

