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Reference: T7/2/3

**TREASURY CIRCULAR NO. 27/2013**

- THE PREMIER
- THE MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT
- THE MINISTER OF COMMUNITY SAFETY
- THE MINISTER OF CULTURAL AFFAIRS AND SPORT
- THE MINISTER OF EDUCATION
- THE MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM
- THE MINISTER OF HEALTH
- THE MINISTER OF HUMAN SETTLEMENTS
- THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING
- THE MINISTER OF SOCIAL DEVELOPMENT
- THE MINISTER OF TRANSPORT AND PUBLIC WORKS
- THE SPEAKER: PROVINCIAL PARLIAMENT
- THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT
- THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)
- THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R HINDLEY)
- THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (DR JC STEGMANN)
- THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (DR GA LAWRENCE)
- THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MS P VINJEVOLD)
- THE ACCOUNTING OFFICER: VOTE 6: HEALTH (PROF KC HOUSEHAM)
- THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR R MACDONALD)
- THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR R RUGHUBAR) (ACTING)
- THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)
- THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR J FOURIE)
- THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)
- THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)
- THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)
- THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (DR H FAST)
- THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)
- THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)
- THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYS)
- THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)
- THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
- THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)
- THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)
- THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)
- THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)
- THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)
- THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)
- THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)
- THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)
- THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)
- THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)
- THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)
- THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR Z HOOSAIN)
- THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
- THE HEAD: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
- THE HEAD: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)
- THE HEAD: ASSET MANAGEMENT (MR IG SMITH)
- THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
- THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)

} For information

THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)  
THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)  
THE SENIOR MANAGER: FINANCIAL GOVERNANCE (MR B VINK)  
THE SENIOR MANAGER: FISCAL POLICY (MS C HORTON)  
THE SENIOR MANAGER: INFRASTRUCTURE (MR M WÜST)  
THE SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING (MS N OLIPHANT)  
THE SENIOR MANAGER: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)  
THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR F SABBAT)  
THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)  
THE SENIOR MANAGER: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN) (ACTING)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M KORSTEN)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)  
THE PROVINCIAL AUDITOR  
MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

## **MINIMUM KEY RESPONSIBILITIES OF THE INTERNAL CONTROL (IC) UNIT**

### **PURPOSE**

To inform all relevant stakeholders of the minimum key responsibilities to be performed by Departmental Internal Control units which was tabled and approved in principle by the Chief Financial Officer's at the CFO Forum held on the 15<sup>th</sup> March 2013.

### **BACKGROUND**

The Financial Compliance unit in the Provincial Treasury requested departments to submit copies of their job descriptions per post level of all officials in the Internal Control unit as well as their current performance agreements.

The information received from departments in terms of the Internal Control key responsibilities contained in the job descriptions and performance agreements of officials within the Internal Control units were captured per post level. Based on the aforementioned, an as-is-analysis was performed by aligning the Key Outputs in respect of the Key Responsibility Areas in the job descriptions and the performance agreements to the minimum functions prescribed by National Treasury's (NT's) generic functional structure for Internal Control. This was to determine which key responsibilities are not covered by the Internal Control units that may hamper the units from functioning optimally and complying with the requirements of the PFMA.

The results of the as-is-analysis were populated in a template per department and departments were requested to verify the information, and where necessary, effect any amendments or additions made to the template.

Upon receipt of confirmation on the populated template, the information of all departments was consolidated and work-shopped with the Internal Control workgroup on 11 - 12 December 2012 and finalised on 25 January 2013. As a result of the renewed focus of this unit in line with the approved NT generic functional structure for Internal Control, as well as the Competency Dictionaries for Internal Control, the draft key responsibilities were compiled on the basis of using the Internal Control unit as a mechanism to monitor and enforce compliance with the established System of Internal Control.

On the 08<sup>th</sup> February 2013, the draft minimum key responsibilities were circulated to all Accounting Officers and Chief Financial Officers of departments for their comment. After taking into account the proposed changes it was then tabled at the CFO Forum for approval.

In an effort to depict how the key responsibilities of the Internal Control unit fit into the System of Internal Control, the Financial Compliance unit developed a one page synopsis containing a high-level description of the five interrelated components of the System of Internal Control together with the guiding principles relating to these components.

#### **REQUIREMENT**

Departments are required to align the minimum key responsibilities contained in annexure A to their Internal Control job descriptions and/ or performance agreements.



A REDDY

**SENIOR MANAGER: PG ACCOUNTING AND COMPLIANCE**

**DATE: 28 June 2013**

## IC KEY RESPONSIBILITIES IN RELATION TO SYSTEM OF INTERNAL CONTROL

