



File Reference: T7/2/1

Enquiries: H Du Toit

TREASURY CIRCULAR NO. 7/2013

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

} For information

- 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 M TSHANGANA)
- 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 TC ARENDSE)
- THE HEAD: ASSET MANAGEMENT (MR IG SMITH)
- THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
- THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)

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 R DANIELS) (ACTING)
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
THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

AUDIT INFORMATION FILES: 2012/13 ANNUAL FINANCIAL STATEMENTS

PURPOSE

1. To provide Accounting Officers (AOs) and Chief Financial Officers (CFOs) of departments with requirements for the 2012/13 Audit Files. These consist of an Audit File Checklist and guidelines for the preparation of an Audit Information File to assist with the auditing process of the Annual Financial Statements for the 2012/13 financial year.
2. This circular replaces Provincial Treasury Circular 13 of 2012 dated 23 March 2012 in its entirety.

BACKGROUND

3. In terms of section 40(1) of the PFMA the Accounting Officer must prepare financial statements for the financial year in accordance with Generally Recognised Accounting Practice within two months after the financial year-end.

OBJECTIVE

4. To provide departments with:
 - An Audit File Checklist (**annexure A**) that provides supporting evidence on the financial statements, notes, disclosure notes and annexures.
 - Audit Information File (**annexure B**) guideline on information that should be included that will assist in the audit process.

It is recommended that the audit file checklist be co-ordinated by the CFO of the department.

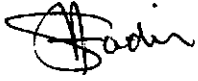
REQUIRED

5. The Circular must be supplemented by the department's own quality control processes that support the accuracy of the AFS.
6. The Audit File should be made available on 15 May 2013 to PT (PG Accounting) to conduct a preview of the AFS before submission to the AGSA on the 31 May 2013.
7. All information in the Audit File must be cross-referenced to the financial statements, reviewed and signed off.
8. All information placed in the Audit File Checklist (annexure A) must be signed off by the responsible officials and linked to the information in the statements, notes and disclosure notes.
9. This Circular has been prepared taking into account the current National Treasury Regulations, Provincial Treasury instructions and the Departmental Financial Reporting Framework Guide for the year ended 31 March 2013, however the AGSA may require additional information.

COMMUNICATION

10. Any enquires on the compilation and submission of the AFS and the Audit Information File must be forwarded to PThehelpme@treasury.gov.za

11. Your co-operation in this regard will be highly appreciated.



A Hardien

PROVINCIAL ACCOUNTANT-GENERAL

DATE: 28.02.2013

Audit information file 2012/13

Audit Information File
Annexure B

Required documentation/requirements	Reference/ page number	Responsible person & contact number
GENERAL		
1. Where SCOPA resolutions were passed, copy of the resolution, an action plan needs to be provided as well as proof that the action plan has been implemented.		
2. A set of approved delegations (financial and SCM) of authorised officials responsible for authorising financial transactions.		
3. An approved copy of the Fraud Prevention Plan as at 31 March to be provided.		
4. Evidence of material misstatements relating to the previous financial year, addressed and corrected.		
5. Evidence of Interim/Annual Financial Statement assessment report and audit issues, addressed and/or corrected.		
6. Evidence of Audit recommendations addressed.		
7. Management controls in place to ensure that suspense accounts are cleared and followed up on a regular basis		
8. An approved copy of the staff organogram as at year - end.		
9. A list of all resignations during the period 1 April to 31 March. This list has to agree to the PERSAL records.		
10. A list of new appointments made during the reporting period 1 April to 31 March. This list must agree to the PERSAL records: <ul style="list-style-type: none"> • Educators (Department of Education only) • Public Service sector workers • Contract workers (where applicable) 		
11. A copy of the approved leave pay policy to be provided.		

Audit Information File
Annexure B

Required documentation/requirements	Reference/ page number	Responsible person & contact number
12. Schedule of leave days taken during the period 1 April to 31 March, which agrees to the PERSAL records.		
13. A listing of all pre-approved suppliers or an indication where such detail could be reviewed.		
14. Accounting Officer System and Departmental Instructions regulating the procurement and spending on goods and services.		
15. A list of all contracts that have been terminated/ suspended during the period 1 April to 31 March. Information on losses incurred in this regard and steps taken to recover these losses on contracts that have been suspended or terminated.		
16. Approved policy/guideline document for spending on travel, hotel and accommodation cost in place for the period 1 April to 31 March.		
17. Register/s used for managing the settlement of invoices received, recorded and paid within 30 days of invoice date.		
18. A list of all bursars that have defaulted during the period 1 April to 31 March.		
19. Provide the department's debtor write-off policy, if not included in the debt management policy.		
20. Departmental procedure/policy as approved by the Accounting Officer for identifying and managing of unauthorised expenditure.		
21. Detail lists of all bursary allocations for the past 4 years or the existence of a database where the names of these individuals could be ascertained. Total payments made to tertiary education centres (universities etc) to balance with bursary totals as per trial balance as reconciled, must also be made available.		
22. The approved policy on interest to be levied on debtors.		

Audit Information File
Annexure B

Required documentation/requirements	Reference/ page number	Responsible person & contact number
23. The departmental investment management policy.		
24. Copies of all performance agreements of key management personnel entered to during the period 1 April to 31 March to be supplied.		

Audit file checklist 2012/13

Audit File Checklist
Annexure A

Topic	Page
General	1
Suspense Accounts	1
Appropriation Statement	
Annual Appropriation	1
Statement of Financial Performance and notes	
Conditional grants	1
Departmental Revenue	2
Aid Assistance	2
Gifts and donations received	2
<i>Expenditure:</i>	
Compensation of employees	2
Interest on Rent and Land	3
Interest	3
Rent on Land	3
Financial transactions in Assets and Liabilities	
Theft and losses	3
Loss register	3
Bad debt written-off	3
Aid assistance	3
Transfers and Subsidies	4
<i>Expenditure for Capital assets</i>	
Tangible Capital Assets	4
Software and Other Tangible Assets	4
<i>Reconciliation of Net Surplus/Deficit for the year</i>	
Voted funds	4
Departmental Revenue	4
Statement of Financial Position	
Assets	
Unauthorised expenditure	4
Unauthorised Expenditure approved Without funding	4
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Prepayments and Advances	5
Advances paid to staff or other departments	5
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Disallowance accounts	6
Aid Assistance Receivables	6
Investments	6

Audit File Checklist
Annexure A

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Departmental Revenue to be surrendered to Revenue Fund	6
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Payables	6
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Aid Assistance Unutilised	7
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Capitalisation Reserve	7
Recoverable Revenue	7
Disclosure notes	
Contingent liabilities and assets	
Housing loan guarantees	7
Contingent assets	7
Commitments	7
Accruals	8
Employee benefits	8
Leave pay provision	8
Lease Commitments	8
Receivables for Departmental Revenue	9
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Fruitless and Wasteful Expenditure	9
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Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
GENERAL		
1. The audit file should follow the sequence of the AFS and be clearly indexed accordingly. All supporting documentation must be clearly totalled/linked to the amount disclosed in the AFS.		
2. A provisional set of financial statements must be provided to Provincial Treasury: Accounting by 15 May.		
3. A final set of financial statements for the year ended 31 March must be provided to the AGSA and PT with all supporting information, as prescribed.		
4. A detailed trial balance must be provided based on the following criteria: (totals on Fund 2, Item 3 Item 6, and Item level 11).		
5. Changes to the comparatives to be substantiated and referenced to supporting documentation, the relevant line items, statements and disclosure notes affected.		
6. All amounts in the AFS must correspond to the trail balance.		
7. A list of any foreign exchange transactions incurred for the year under review (if applicable).		
Suspense Accounts		
8. A list of all suspense account balances in the trial balance and the responsible officials dealing with them.		
APPROPRIATION STATEMENT (Not applicable to Interim Financial Statements)		
Annual Appropriation		
9. The adjusted budget for the year ended 31 March compared to the actual expenditure: Explanations to be provided for variances between actual and budgeted numbers greater than 2%.		
STATEMENT OF FINANCIAL PERFORMANCE		
Conditional grants		
10. List of all unspent funds rolled over from the prior year. This list has to agree to the		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
prior year financial statements.		
11. A schedule of conditional grants received and transferred to agencies/institutions /departments during 1 April to 31 March as well as the balance of unspent grants. Information on how the unspent conditional grant/funding will be treated should also be included. This information has to agree to the applicable annexures.		
Departmental Revenue		
12. Information relating to revenue to be provided: <ul style="list-style-type: none"> • First receipt number, deposit number and last receipt, deposit numbers issued for the period 1 April to 31 March ; • All pending receipts have been allocated; • All cashiers have been appointed in writing; • Revenue exception accounts cleared. 		
Aid Assistance Local & Foreign		
13. A schedule of all cash and in-kind local and foreign aid assistance received and agreed to the annexure in the AFS.		
Gifts and donations received		
14. A register of cash gifts and donations received during the period 1 April to 31 March must be provided and agreed to the annexures in the AFS.		
Expenditure		
Compensation of employees		
15. Final reconciliation between BAS and PERSAL to be provided at year-end. Supporting documentation for all reconciling items on the BAS/PERSAL reconciliation to be made available.		
16. Supporting documentation in respect of social contributions made which agrees to the note in the AFS.		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
17. A list of leave gratuities paid out during 1 April to 31 March. The list has to agree to the PERSAL records and the trial balance.		
18. IRP5 tax reconciliation for the 2011/12 tax year. (Not required for IFS)		
Interest and Rent on Land		
Interest		
Rent on Land		
19. A register of rental agreements and all supporting information used to compile the AFS.		
20. Expenditure to be reconciled to the disclosure note on operating leases.		
Financial Transactions in Assets and Liabilities		
Theft and losses		
21. A list of all theft and losses that occurred during the period 1 April to 31 March that was approved for write-off must be provided and agreed to the trial balance.		
22. Unique debtor identification numbers for bursary debt taken on during the period must be made available.		
Loss register		
23. A complete Loss Register must be provided for the period 1 April to 31 March, including records of theft and losses written-off in terms of delegations as agreed to the trial balance.		
Bad debt written-off		
24. Provide a list of bad debts written off and supporting documents to vouch that the correct delegated authority has been applied for approved write-off of bad debts.		
Aid Assistance		
25. Supporting documentation to include agreements with donors, relevant PT/AO/Cabinet approvals as well as a schedule of all payments based on BAS reports.		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
Transfers and Subsidies		
26. A BAS expenditure report and a detailed list of transfer payments made during 1 April and 31 March that agrees to the trial balance and the annexures in the AFS.		
27. List of gifts, donations and sponsorships made/approved during the period to be provided and agreed to the trial balance. Where donations exceed R100 000, approval of the Legislature should be provided.		
Expenditure for Capital Assets		
Tangible Capital Assets		
28. Information confirming the final reconciliation of cash additions of assets to the asset register.		
Software and Other Tangible Assets		
29. Information confirming the final reconciliation of cash additions of assets to the asset register.		
Reconciliation of Net Surplus/Deficit for the Year		
Voted Funds		
30. Supporting documentation relating to funds paid over to the PRF.		
Departmental Revenue		
31. Supporting documentation relating to funds paid over to the PRF.		
STATEMENT OF FINANCIAL POSITION		
Assets		
Unauthorised Expenditure		
32. Prescribed register in terms of the Reporting Framework Guide in place and reconciled against the unauthorised expenditure note.		
Unauthorised Expenditure approved Without Funding		
33. Copy of the applicable Finance Act.		
34. A register (as prescribed) of all unauthorised expenditure incurred /identified during 1 April to 31 March as		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
agreed to the trial balance.		
35. Proof of any unauthorised expenses that were approved by Parliament if applicable.		
Cash and Cash Equivalents		
36. A list of contact persons at the Bank and approved signatories of the department.		
37. Final bank reconciliation for all bank accounts up to and including 31 March to be provided as signed off by the responsible officials.		
38. Supporting documentation for each reconciling item recorded on the bank reconciliation.		
39. Monthly bank statement up to year end.		
40. Cash on hand and or in transit, have been included in the PMG account - include schedule of how cash is added up to the TB.		
41. Detailed calculations supporting the cash flow statements and relevant notes.		
42. Bank exception account cleared and bank adjustment account balance explained with supporting evidence.		
Prepayments and Advances		
43. A petty cash register with supporting documentation in terms of financial reports to be supplied with the petty cash advances reconciled to the trial balance at year-end.		
Advances paid to staff or other departments		
44. A schedule of all advances paid to other entities at year-end and/or staff members to be provided and agreed to the trial balance.		
Receivables		
45. A list of all debtors for which the "In Duplum" principle applies and a schedule of calculations in terms of the BAS work around as well as reference made to the journals applicable to "adjust" these		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
cases.		
46. A Schedule of the movement of debtors as disclosed in recoverable revenue as part of the Statement of Changes in Net Assets.		
47. A BAS debtor's report and age analysis.		
48. A separate listing of all debtors with credit balances must be provided.		
Disallowance accounts		
49. An age analysis of all amounts in disallowance accounts.		
Aid Assistance Receivable		
50. Supporting agreement/s placed on file.		
Investments		
51. A schedule of all investments as at year-end including the following information: <ul style="list-style-type: none"> • Opening balance • Additions • Withdrawals • Transfers • Disposals • Interest capitalised • Matured investments • Income earned on investments as reconciled to interest revenue disclosed in the Statement of Financial Performance. • Copy of the approved mandate of the investor 		
52. A contact list of persons or entities with whom the investments are held.		
Liabilities		
Note: Voted Funds to be Surrendered to the Revenue Fund (see net surplus/deficit)		
Note: Departmental Revenue to be Surrendered to the Revenue Fund (see net surplus/deficit)		
Bank Overdraft (see Cash and Cash Equivalents)		
Payables		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
53. A schedule of all inter-departmental balances as at year-end.		
54. A list of other payables as at year-end.		
Aid Assistance Repayable		
55. Financial reports and supporting documentation.		
Aid Assistance Unutilised		
56. Financial reports and supporting documentation.		
STATEMENT OF CHANGE IN NET ASSETS		
Capitalisation Reserve		
57. Supporting documentation relating to capitalised assets and changes to the value of the capital assets.		
Recoverable Revenue		
58. Steps taken to determine the amounts disclosed as well as supporting documentation that supports the disclosure note.		
DISCLOSURE NOTES		
Contingent Liabilities and Contingent Assets		
Housing loan guarantees		
59. List of housing loan guarantees as at year-end that agrees to the annexure in the AFS.		
60. Housing Loan guarantees confirmed by the banking institution. The details of contact person responsible for the external confirmation requests must also be made available.		
Contingent assets		
61. Relevant policy applied to determine overpayment and a schedule of officials overpaid (OSD or specific), including the calculations used to determine the overpayment.		
Commitments		
(Note: since records on commitments/accruals varies across departments, only basic guidelines are provided)		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
62. A register of all commitments based on approved and contracted agreements should be maintained and be available for audit purposes covering the following: <ul style="list-style-type: none"> • Contracts approved and contracted • Contracts approved but not yet contracted • Dates as applicable • Value/contract price • Variances on contract prices • Contract (commitment progress or part delivery payments) 		
Accruals		
63. Supporting information of accruals, amounts payable or order delivered or partly delivered but not yet paid at year-end.		
Employee benefits		
64. A detailed list of employees with appropriate calculations that agree to the AFS disclosure note amounts, as disclosed for the following: <ul style="list-style-type: none"> • Leave entitlement • Service Bonus (Thirteenth cheque) • Performance bonus • Capped leave commitments 		
Leave pay provision		
65. A calculation of the leave pay provision as at year-end.		
66. Supporting calculations and explanations for bonuses paid to key personnel during the reporting period.		
Lease Commitments		
67. A list of all lease commitments as at year-end. This list to stipulate lease commitments: <ul style="list-style-type: none"> • Due within a year • Due 1 and 5 years • Due beyond 5 years 		
68. The Excel workings used to determine the net present values as part of classifying leases must be made available on		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
request.		
69. Lease contracts to be available.		
Receivables for Departmental Revenue		
70. Supporting documentation and calculations used to determine the reported values must be included.		
Irregular Expenditure		
71. Prescribed register, supporting documentation and a listing of all irregular expenditure extracted from the prescribed register as at year-end.		
Fruitless and wasteful Expenditure		
72. Prescribed register, supporting documentation and a listing of all fruitless and wasteful expenditure as at year-end.		
Related Party Transactions		
73. Information of entities under the control of the department.		
74. Information of officials that hold an interest in any companies contracted with during the financial year.		
Key Management Personnel		
75. PERSAL reports reflecting the short term employees' benefits, post employees benefits, other long term employee benefits and termination benefits as indicated in the Guide.		
Public Private Partnerships		
76. PPP agreement and any amendments as signed by all parties involved inclusive of requirements listed in the Guide.		
77. Supporting documentation of all fees paid.		
Impairments (Added)		
78. A list of impairments identified as at year-end with supporting documentation.		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
79. Provide the calculations and assumptions used in your calculation in arriving at the impairments.		
Provision		
80. A list of provisions identified included in this provision and reasons.		
81. Provide supporting documentation to vouch the assumptions used in arriving at the provision.		
Assets movable and immovable		
Major and minor tangible and intangible assets		
82. A final minor and major asset reconciliation as at year-end. All non-reconciling balances must be cleared by year-end and if not, explanations should be listed		
83. Transfer of assets supported by a transfer certificate signed by the transferor and acceptance acknowledged.		
84. Assets that could not be found during the asset verification exercise should be documented in a loss control register, followed up and investigated by latest 31 May 2012 or the date of submitting the AFS to the AGSA. Supporting documentation of the steps and processes followed must be available on the Audit File.		
85. The following assets register information to be provided as at year-end based on relevant system reports in terms of the year end circular, as agreed to the trial balance: <ul style="list-style-type: none"> • Fixed asset register • Major asset >R5000 • Minor asset <R5000 • Vehicle asset register/schedule (GMT added) 		
86. A schedule of movable assets written off during the year. This list has to agree to the asset register.		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
Inventory		
87. Asset management system (i.e. Logis) reports reflecting the opening balance, adjustments to prior year balances, additions/purchases (cash/non-cash), disposals, issues, adjustments and closing balance.		
88. An inventory/asset count procedure document that details the procedures followed in an inventory/asset count.		
GG vehicle finance lease commitments(Added)		
89. A list of all GG vehicle finance lease commitments as at year-end. This list to stipulate lease commitments: <ul style="list-style-type: none"> • Due within a year • Due 1 and 5 years • Due beyond 5 years 		
90. ANNEXURES TO AFS (Annual Financial Statements as required in the AFS template) <ul style="list-style-type: none"> • Annexure 1A: Statements of Conditional Grants paid to Municipalities • Annexure 1B: Statement of Unconditional Grants and Transfers to Municipalities • Annexure 1C: Statement of transfers to Departmental Agencies and Accounts • Annexure 1D: Statement of Transfers to Universities and Technicons • Annexure 1E: Statement of Transfers/Subsidies to Public Corporations and Private Enterprises • Annexure 1F: Statement of Transfers to Foreign Government and International Organisations • Annexure 1G: Statement of Transfers to Non-Profit institutions • Annexure 1H: Statement of Transfers to Households 		
91. Annexure 1I: Statement of Gifts, Donations and Sponsorships Received		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
<p>Annexure 1J: Statement of Aid Assistance Received Relevant supporting documentation on audit file i.e. PT/Accounting Officer approval, copies of receipts, copies of agreement with donor.</p>		
<p>92. Annexure 1K: Statement of Gifts, Donations and Sponsorships made and Remissions, Refunds and Payments made as an Act of Grace Relevant supporting documentation on audit file i.e. Legislature/PT or Accounting Officer approval, copies of payment information.</p>		
<p>93. Annexure 1L: Statement of Actual Monthly Expenditure per Grant Information confirming that section 38(1) (j) of the PFMA complied with and relevant supporting documentation available on audit file.</p>		
<p>94. Annexure 2A: Statement of Investments In and amounts owing by/to National/Provincial Public Entities Annexure 2B: Statement of Investments In and amounts owing by/to Entities See note 80.</p>		
<p>95. Annexure 3A: Statement of Financial Guarantees issued as at 31 March 2012- Local Annexure 3B: Statement of Contingent Liabilities as at 31 March 2012 Supporting documentation of new guarantees issued and confirmations of existing guarantees and liabilities available on audit file.</p>		
<p>96. Annexure 4: Claims Recoverable Supporting documentation of claims recoverable and confirmations of existing claims available on audit file.</p>		
<p>97. Annexure 5: Inter Government Payables Supporting documentation of inter-governmental payables and confirmations of existing payables available on audit file.</p>		
<p>98. Annexure 6: Inventory</p>		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
Relevant system reports substantiating amounts included.		