



PROVINCIAL TREASURY

Provincial Government of the Western Cape

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REFERENCE: T 7/2/1

ENQUIRIES: L Botshobana

TREASURY CIRCULAR, NO.17 /2011

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 (MS K LUBELWANA)
THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR M TSHANGANA)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)
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)

For information

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) (ACTING)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR AA GAFFOOR)
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 (MR F DE WET) (ACTING)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS) (ACTING)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MS L MEYER)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN) (ACTING)
THE CHIEF EXECUTIVE OFFICER: CAPE TOWN ROUTES UNLIMITED (DMO) (MR C GILFELLAN)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LANGUAGE COMMISSION (MS J MOLELEKI)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE COMMISSION (MS J MOLELEKI)
THE CHIEF EXECUTIVE OFFICER: CASIDRA (MS T MLONYENI) (ACTING)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR BOARD (MR B ROBERTS)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTSON)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR W DE JONGH) (ACTING)
THE CHIEF FINANCIAL OFFICER: CAPE TOWN ROUTES UNLIMITED (DMO) (MR H BONESCHANS)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS B RUTGERS)
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THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HERITAGE COMMISSION (MS B RUTGERS)
THE CHIEF FINANCIAL OFFICER: CASIDRA (MR F VAN ZYL)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LIQUOR BOARD (MS M ABRAHAMS)

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 TC ARENDSE)
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TERM)
THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)
THE HEAD: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR A REDDY) (PRO-TERM)

THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR A REDDY) (PRO-TERM)
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MS L NGXONONO)
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON)
THE SENIOR MANAGER: BUDGET MANAGEMENT: LOCAL GOVERNMENT (MR ML BOOYSEN)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR F SABBAT)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)
THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS C HORTON)
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)
THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS A SMIT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

AUDIT INFORMATION FILE: 2010/11 ANNUAL FINANCIAL STATEMENTS

PURPOSE

1. This circular provides revised guidelines to Accounting Authorities, Chief Financial Officers, officials of Public and Trading entities for the preparation of an Audit Information File required during the auditing process of the AFS as agreed by the Auditor-General of South Africa (AGSA).

BACKGROUND

2. In terms of section 55(1) of the PFMA the Accounting Authority for an entity must prepare Annual Financial Statements for the financial year in accordance with Generally Recognized Accounting Practices within two months after the financial year-end.
3. The AGSA must audit the financial statements and submit an audit report within two months of receipt of the statements in terms of section 58(1) of the PFMA.

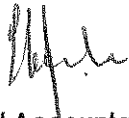
OBJECTIVE

4. To provide entities with a checklist to serve as a guideline for preparing an Audit Information File, to facilitate the audit process.

REQUIRED

5. Where the size or nature of the document requested is such that it cannot be placed on the Audit Information File, reference should be made to the location thereof and the responsible contact person should be indicated on the checklist (annexure A).
6. The Audit Information File must be submitted to the AGSA with the financial statements.

7. This circular should be read in conjunction with the National Treasury Regulations, Provincial Treasury Instructions and the latest Guide for the Preparation of Annual Reports.
8. The Audit Information File may be supplemented with any further information required for audit purposes.
9. Please revert to the writer if you have any further queries in this regard.



Provincial Accountant-General

Date: 4 May 2011.

Preparing an Audit Information File

2010/11

Broad-Spectrum

Non-compliance to provide all relevant documentation for audit inspection could result in delays with the audit process, increased audit costs and even lead to poor audit outcomes.

It is therefore imperative that each entity prepares an audit file with clear sequential referencing within each file section, and from one part of a file to another; or if not on the file, clear sign-posting to where the evidence and working papers are located and stating who the relevant person is to contact relating to the issue. The file should provide sufficient information for an inexperienced auditor, with no previous connection with the entity to understand the nature of the entity, and to verify the reporting information of the entity. The following is suggested:

- Review your Policy and Procedure Manual – the way that auditors know how processes work in your office is by reading your manual.
- If you don't have one – Develop One.
- Look at prior audits and see what processes were reviewed. Make sure that at a minimum the Policy & Procedure Manual explains your process to the auditor.

A guideline of items to be included in your audit information file is attached below.

Preparing an Audit Information File

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Preparing an Audit Information File

Required Document	Reference/ page number	Responsible person & contact number
GENERAL		
1. The audit information file should follow the sequence of the AFS and be clearly indexed accordingly. Where necessary, supporting documentation must add up to the amount disclosed in the AFS. Supporting documents should also be signed as an indication that the information was verify and confirmed as correct by the compiler and verifier of the AFS.		
2. The approved budget for the year ended 31 March 2011 compared to the actual for the year ended 31 March 2011. Actual expenditure and revenue amounts have to reconcile back to the trial balance. Explanations to be provided for variances between actual and budgeted numbers.		
3. Evidence of remedial action taken to address previously raised audit findings.		
4. Evidence of material misstatements relating to the previous financial year, addressed and corrected.		
5. Evidence of Interim Financial Statement assessment report issues addressed and/or corrected.		
6. Evidence of Internal Audit recommendations addressed.		
7. A list of the approved delegated officials with limits for authorising financial transactions.		
8. An approved copy of the Fraud Prevention Plan as at 31 March 2011 to be provided and a copy of all policies.		
9. Copies of all Service Level Agreements.		
10. Background of the entity and its activities, locations, relevant personnel, etc.		
11. Organisationally structure/Hierarchy and contact details for key individuals.		
12. A list with all trustees or board members.		
REPORTING REQUIREMENTS		
13. A set of financial statements for the year ended 31 March 2011, cross-referenced to the trial balance and supporting schedules in a working paper file.		
14. A list of accounting policies applied by the entity and any changes to the accounting policies applied in the prior year and the effect of those changes on the financial statements as at 31 March 2011.		
15. Supporting documentation of all notes to the AFS clearly		

Preparing an Audit Information File

Required Document	Reference/ page number	Responsible person contact number &
cross-referenced to the relevant note with dividing file in between.		
16. Readily available source documentation: Electronic and hard copies – End of financial year adjustment journal, general journal, trial balance, subsidiary ledgers, general ledger and cash book, valuations register, rate book, calculations relating to consolidation of accounts, register of legal documents (contracts etc.), performance contracts (employee terms and conditions).		
17. A description of relevant Internal Controls.		
18. Business plans and project update reports.		
19. Evidence of monitoring and review.		
20. A listing of all unauthorised, fruitless & wasteful, irregular expenditure extracted from the prescribed register for the period 01 April 2010 to 31 March 2011 to be provided and agreed to the disclosure notes in the AFS.		
21. A detailed list of all bursaries allocated for the past four (4) years or the existence of a database where the names of these individuals could be ascertained.		
22. The Standard Chart of Accounts used by the entity.		
23. A list of related parties to the entity and specific transactions with these parties for the year period 01 April 2010 until 31 March 2011.		
24. A list of declarations of interest of key officials.		
25. A list of events after reporting date impacting on the current annual financial statements.		
26. Proof of internal processes to evaluate the entity's ability to operate effectively during the next financial period (going concern).		
ANNUAL BUDGET INFORMATION		
27. The Annual Financial Statements amounts must be aligned with the Annual Budget and any significant variance must be explained.		
STATEMENT OF FINANCIAL PERFORMANCE INFORMATION		
REVENUE		
28. Revenue received, first receipt number, deposit number and last receipt, deposit numbers issued for the period 01 April 2010 to 31 March 2011.		
29. Substantiation of cash received.		
29.1 All pending receipts have been allocated;		

Required Document	Reference/ page number	Responsible person & contact number
29.2 All cashiers have been appointed in writing; 29.3 Revenue exception accounts cleared; 29.4 Full record of bank transactions that agree to cashbook, and bank statements; 29.5 Bank transactions cleared and balance explained with supporting evidence.		
Transfer and Subsidies		
30. A schedule of funds received from other agencies and departments during 01 April 2010 to 31 March 2011.		
Local and Foreign Aid Assistance		
31. A schedule of all local and foreign aid assistance received agreed to the AFS.		
32. A list of any foreign exchange transactions incurred during 01 April 2010 to 31 March 2011, if applicable.		
33. The total revenue received during the financial year must reconcile to the face of the Statement of Performance.		
Gifts, Donations and Sponsorship Received		
34. A register of all donations received in-kind [cash and non-cash] during 01 April 2010 to 31 March 2011 must be provided and agreed to the AFS.		
Other Income		
35. Supporting documentation of all other income received during 01 April 2010 to 31 March 2011.		
EXPENDITURE		
Administration Expenses		
36. A listing of all pre-approved suppliers or an indication where such detail could be reviewed.		
37. A listing of all goods and services (details and amount) procured by the entity via tenders/quotations that were classified as "emergency and/or urgent" during 01 April 2010 to 31 March 2011.		
38. Approved policy / guideline document for spending on Travel, Hotel and Accommodation cost in place for the period 01 April 2010 to 31 March 2011.		
Staff Costs		
39. Monthly reconciliations of personnel related expenditure.		
40. An approved copy of the staff organogram as at 31 March 2011.		

Required Document	Reference/ page number	Responsible person contact number &
41. A list of all resignations during 01 April 2010 to 31 March 2011		
42. A schedule of new appointments for employees appointed during 01 April 2010 to 31 March 2011. This list must agree to the personnel records.		
43. A schedule of leave gratuities paid out during 1 April 2010 to 31 March 2011.		
44. A copy of the approved leave (all types of leave) pay policy to be provided as at 01 April 2010 until 31 March 2011.		
45. Schedule of leave days taken during 1 April 2010 to 31 March 2011, which agrees to the personnel records.		
46. IRP5 tax reconciliation for the 2010/11 tax year.		
Gifts, Donations, Sponsorships Paid		
47. Schedule of gifts, donations and sponsorships approved during 01 April 2010 to 31 March 2011 to be provided and agreed to the trial balance.		
Other Operating Expenses		
48. A schedule of all contracts that have been terminated/suspended during 01 April 2010 to 31 March 2011. Losses incurred in this regard and steps taken to recover these losses as noted in the loss register with supporting evidence.		
49. An approved tender procedures document in place for the year-end 31 March 2011, that is in line with the preferential procurement regulations of 2001.		
50. A schedule of payments to contractors that exceed the contract prices for the period 01 April 2010 to 31 March 2011.		
51. A register of all interests in contracts declared by the Bid Committee for the period 1 April 2010 to 31 March 2011.		
52. A schedule of all theft and losses that occurred during 01 April 2010 to 31 March 2011 and that was finalised, must be provided and agreed to the trial balance.		
53. Provide the entities debtor write-off policy, if not included in the debt management policy.		
54. Provide a schedule of all debt approved for write-off with supporting documents to vouch that the correct delegated authority has approved the write-offs.		
STATEMENT OF FINANCIAL POSITION INFORMATION		

Required Document	Reference/ page number	Responsible person contact number &
Property Plant and Equipment (GRAP 17)		
55. Registers to be provided as at 31 March 2011 and agreed to the trial balance: a. Fixed asset register b. Inventory register		
56. Detailed assets register. Details of additions, disposals, proof of the evaluation (internal memorandums) and approval of depreciation methods, useful lives, impairments indicators, redundant assets and any other estimates used.		
57. A schedule of movable assets written off during 01 April 2010 to 31 March 2011. This list has to agree to the asset register.		
58. Transfer of assets supported by a transfer certificate signed by the transferor and acceptance acknowledged by the receiving institution.		
59. Loss registers to be provided for the period 01 April 2010 to 31 March 2011 and theft and losses written-off agreed to the trial balance.		
60. A schedule of tenders granted during the period 01 April 2010 to 31 March 2011 with regards to PPE.		
61. Lists of infrastructure planned or buildings for the period 01 April 2010 to 31 March 2011 to be supplied and agreed to the financial statements.		
62. Approved documented objectives of the planned / built infrastructure for the period 01 April 2010 to 31 March 2011 to be supplied.		
63. GRAP 17 (2.1.9) impairment of assets - the criteria developed by the entity to distinguish non-cash-generating assets from cash-generating assets, the impairment amounts and the line item(s) in which those impairment losses are included.		
64. Revaluation policy of entity as approved by the Accounting Authority.		
Investments		
65. A schedule of all investments made during 01 April 2010 to 31 March 2011 to be supplied and agreed to the trial balance and draft financial statements showing, amongst other information: a. Additions b. Withdrawals c. Transfers d. Disposals		

Required Document	Reference/ page number	Responsible person contact number &
e. Matured investments f. Income earned on investments g. Interest earned (capitalised)		
66. A contact list of persons or entities with which the investments are held.		
Loans and Receivables		
67. Actions/steps taken to follow up and clear the debtors' accounts.		
68. The approved policy on interest to be levied on debtors.		
69. A debtor's age analysis with the total of debtors that agrees to the trial balance.		
70. A list of all debtors for which the "In Duplum" principle applies and a schedule of calculations.		
71. Where totals do not agree, reconciliation between the debtor's age analysis and trial balance must be supplied with supporting documents.		
72. List of management controls in place to ensure that suspense accounts are cleared and followed up on a regular basis and a list of the officials charged with the responsibility of clearing suspense accounts.		
73. An age analysis of the suspense accounts which agrees to the trial balance.		
Inventory (GRAP 12)		
74. An inventory/asset count procedure document that details the procedures followed in an inventory /asset count.		
75. Transfers between inventory and PPE. Provide method of identifying and a complete list with values.		
Cash and Equivalents (GRAP 2)		
76. A Schedule of contact persons at the Bank and authorised signatories.		
77. Bank account details : Approval of Board/ Management		
78. Provide monthly bank reconciliation's and bank statements for all bank accounts up to the 31 March 2011.		
79. Supporting documentation for each line item recorded on the bank reconciliation.		
80. Details of any foreign bank accounts opened during the year under review.		

Required Document	Reference/ page number	Responsible person & contact number
81. A petty cash register to be supplied. The petty cash advances to be reconciled to the cashbook and trail balance.		
LIABILITIES		
Trade and Other Payables		
82. A list of payables balances at 31 March 2011 that agrees to the trial balance, showing creditor name, value and age of liability.		
Retirement Benefit Obligation		
83. A detailed list of employees with appropriate calculations that agree to the Annual Financial Statements.		
Provisions (GRAP 19)		
84. An approved policy guideline as at 31 March 2011 for identifying and raising provisions to be supplied.		
85. A schedule of provisions as at 31 March 2011 that agrees to the financial statements to be supplied.		
86. Schedules in support of all other liabilities such as rehabilitation provisions, commitments and contingent liabilities.		
87. A schedule of debtors identified included in this provision and reasons for including these debtors in the provision.		
88. Provide the supporting documentation, calculations and assumptions used in your calculation of the provision disclosure.		
89. A schedule supporting the calculation of the leave pay provision as at 31 March 2011 to be provided and agreed to the AFS.		
Finance Lease Obligations (GRAP 13)		
90. Leases registers that agrees to the trial balance and draft financial statements as at 31 March 2010 to be supplied.		
91. A list of all commitments as at 31 March 2011 that agrees to the financial statements to be supplied. This list to stipulate lease commitments: a. Due within a year b. Due 1 and 5 years c. Due beyond 5 years		
92. The Excel workings for the net present values must be referenced to and made available on request.		

Required Document	Reference/ page number	Responsible person contact number &
93. Lease contracts to vouch the lease expense as at 31 March 2011 to be supplied.		
Government Grants		
94. Register of conditional grants; indicating the opening balance, the amount received, the amount transferred to revenue and the unspent closing balance that agrees to the annual financial statements and bank account.		
95. Total conditional and unconditional grants received must agree to the AFS.		
STATEMENT OF CHANGES IN NET ASSETS		
96. Statement of net assets - Accumulated surplus journals and supporting documentation for all prior period corrections and movement in reserves.		
PERFORMANCE MANAGEMENT – HR		
97. All service level agreements during the period 01 April 2010 to 31 March 2011 with management to be supplied.		
98. Supporting calculations and explanations for bonuses paid to key personnel during 01 April 2010 to 31 March 2011 to be supplied.		
99. An approved policy/guideline of the period 01 April 2010 to 31 March 2011 on how key management personnel's performance is monitored and appraised.		
HR Management		
100. A copy of your final approved Human Resource plan in place during 01 April 2010 to 31 March 2011.		
101. A list of vacancies in the entity as at 31 March 2011 that agrees to the organogram.		
102. A list of posts that is vacant for a period of 3 months or greater for the period 01 April 2010 to 31 March 2011.		
ANNUAL PERFORMANCE MANAGEMENT INFORMATION		
103. The Annual Performance Plan and Performance Information.		
104. Policies and procedures are in a formal written format as required by the Framework for Managing Programme Performance Information.		
105. Proof that the necessary performance reviews were performed and the results updated.		