



**Western Cape
Government**

Provincial Treasury

Directorate: PG Accounting Services

Henri.DuToit@pgwc.gov.za

Tel: +27 483 3023

3rd Floor, 4 Dorp street Cape Town 8001

Reference: T 7/2/1

TREASURY CIRCULAR NO. 13/2012

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 G RAS)
 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 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 (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 (VACANT)
 THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
 THE HEAD: PUBLIC FINANCE (MR T ARENDSE)
 THE HEAD: FINANCIAL GOVERNANCE (MR A HARDIEN)
 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)
 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 FILES: 2011/12 ANNUAL FINANCIAL STATEMENTS

PURPOSE

1. To provide Accounting Officers (AOs) and Chief Financial Officers (CFOs) with requirements for the 2011/12 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 (AFS).
2. This circular replaces Provincial Treasury Circular 20/2010 dated 26 April 2011 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 Recognized 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, and an
 - 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 coordinated by the CFO of the department.

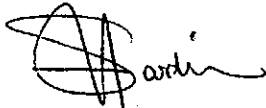
REQUIRED

5. This Circular must be supplemented by the department's own quality control process that supports the accuracy of the AFS.

6. The Audit File Checklist (annexure A) should be available on 15 May 2012.
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 considering the current National Treasury Regulations, Provincial Treasury Instructions and the Departmental Reporting Framework Guide for the year ended 31 March 2012, 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 PThepme@treasury.gov.za



PROVINCIAL ACCOUNTANT-GENERAL

DATE: 23.03.2012

Audit file checklist 2012

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 with all supporting information.		
4. A detailed trial balance must be provided based on the following criteria: (totals on Fund 2, Item 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.		
Suspense Accounts		
7. A list of all suspense account balances in the trial balance and the responsible officials dealing with them.		
8. A list of any foreign exchange transactions incurred for the year under review (if applicable).		
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		
19. Finance lease amortisation tables should be available to verify interest paid. Also refer to disclosure note on finance leases.		
Rent on Land		
20. A register of rental agreements and all supporting information used to compile the AFS.		
21. Expenditure to be reconciled to the disclosure note on operating leases.		
Financial Transactions in Assets and Liabilities		
Theft and losses		
22. 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.		
23. Unique debtor identification numbers for bursary debt taken on during the period must be made available.		
Loss register		
24. 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		
25. 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		
26. Supporting documentation to include agreement with donors, relevant PT/AO/Cabinet approvals as well as a schedule of all payments based on BAS		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
reports.		
Unauthorised Expenditure approved Without Funding		
27. Copy of the applicable Finance Act.		
28. A register (as prescribed) of all unauthorised expenditure incurred /identified during 1 April to 31 March as agreed to the trial balance.		
29. Proof of any unauthorised expenses that were approved by Parliament if applicable.		
Transfers and Subsidies		
30. A BAS 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.		
31. 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		
32. Information confirming the final reconciliation of cash additions of assets to the asset register.		
Software and Other Tangible Assets		
33. Information confirming the final reconciliation of cash additions of assets to the asset register.		
Reconciliation of Net Surplus/Deficit for the Year		
Voted Funds		
34. Supporting documentation relating to funds paid over to the PRF.		
Departmental Revenue		
35. Supporting documentation relating to funds paid over to the PRF.		
STATEMENT OF FINANCIAL POSITION		
Assets		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
Unauthorised Expenditure		
36. Prescribed register in terms of the Reporting Framework Guide in place and reconciled against the unauthorised expenditure note.		
Cash and Cash Equivalents		
37. A list of contact persons at the Bank and approved signatories of the department.		
38. Final bank reconciliation for all bank accounts up to and including 31 March to be provided as signed off by the responsible officials.		
39. Supporting documentation for each reconciling item recorded on the bank reconciliation.		
40. Monthly bank statement up to year end.		
41. 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.		
42. Detailed calculations supporting the cash flow statements and relevant notes.		
43. Bank exception account cleared and bank adjustment account balance explained with supporting evidence.		
Prepayments and Advances		
44. 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		
45. 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		
46. 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.		
47. A Schedule of the movement of debtors as disclosed in recoverable revenue as part of the Statement of Changes in Net Assets.		
48. A BAS debtor's report and age analysis.		
49. A separate listing of all debtors with credit balances must be provided.		
Disallowance accounts		
50. An age analysis of all amounts in disallowance accounts.		
Aid Assistance Receivable		
51. Supporting agreement/s placed on file.		
Investments		
52. 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 		
53. 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
54. A schedule of all inter-departmental balances as at year-end.		
55. A list of other payables as at year-end.		
Aid Assistance Repayable		
56. Financial reports and supporting documentation.		
Aid Assistance Unutilised		
57. Financial reports and supporting documentation.		
STATEMENT OF CHANGE IN NET ASSETS		
Capitalisation Reserve		
58. Supporting documentation relating to capitalised assets and changes to the value of the capital assets.		
Recoverable Revenue		
59. 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		
60. List of housing loan guarantees as at year-end that agrees to the annexure in the AFS.		
61. 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		
62. 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
63. 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		
64. Supporting information of accruals, amounts payable or order delivered or partly delivered but not yet paid at year-end.		
Employee benefits		
65. 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		
66. A calculation of the leave pay provision as at year-end.		
67. Supporting calculations and explanations for bonuses paid to key personnel during the reporting period.		
Lease Commitments		
68. 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 		
69. 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.		
70. Lease contracts to be available.		
Receivables for Departmental Revenue		
71. Supporting documentation and calculations used to determine the reported values must be included.		
Irregular Expenditure		
72. Prescribed register, supporting documentation and a listing of all irregular expenditure extracted from the prescribed register as at year-end.		
Fruitless and wasteful Expenditure		
73. Prescribed register, supporting documentation and a listing of all fruitless and wasteful expenditure as at year-end.		
Related Party Transactions		
74. Information of entities under the control of the department.		
75. Information of officials that hold an interest in any companies contracted with during the financial year.		
Key Management Personnel		
76. 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		
77. PPP agreement and any amendments as signed by all parties involved inclusive of requirements listed in the Guide.		
78. Supporting documentation of all fees paid.		
Provisions		
79. A list of provisions as at year-end with supporting documentation.		
Provision for bad debts		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
adjustments to prior year balances, additions/purchases (cash/non-cash), disposals, issues, adjustments and closing balance.		
89. An inventory/asset count procedure document that details the procedures followed in an inventory/asset count.		
<p>90. ANNEXURES TO AFS (Annual Financial Statements as required in the AFS template)</p> <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 Technicians • 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 • Annexure 1I: Statement of Actual Monthly Expenditure per Grant <p>Information confirming that section 38(1) (j) of the PFMA complied with and relevant supporting documentation available on audit file.</p>		
<p>91. Annexure 1I: Statement of Gifts, Donations and Sponsorships Received Annexure 1J: Statement of Aid Assistance Received</p> <p>Relevant supporting documentation on audit file i.e. PT/Accounting Officer approval, copies of receipts, copies of agreement with donor.</p>		
92. Annexure 1K: Statement of Gifts, Donations and Sponsorships made and Remissions,		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
80. A list of debtors identified included in this provision and reasons for including these debtors in the provision.		
81. Provide the calculations and assumptions used in your calculation in arriving at the provision.		
82. Provide supporting documentation to vouch the assumptions used in arriving at the provision.		
Assets		
Major and minor tangible and intangible assets		
83. 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		
84. Transfer of assets supported by a transfer certificate signed by the transferor and acceptance acknowledged.		
85. 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.		
86. 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 		
87. A schedule of movable assets written off during the year. This list has to agree to the asset register.		
Inventory		
88. Asset management system (i.e. Logis) reports reflecting the opening balance,		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/page number	Responsible person & contact number
<p>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 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>94. 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>95. Annexure 4: Claims Recoverable Supporting documentation of claims recoverable and confirmations of existing claims available on audit file.</p>		
<p>96. Annexure 5: Inter Government Payables Supporting documentation of inter-governmental payables and confirmations of existing payables available on audit file.</p>		
<p>97. Annexure 6: Inventory Relevant system reports substantiating amounts included.</p>		

Audit information file 2012

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 of authorised officials responsible for authorising financial transactions.		
3. An approved copy of the Fraud Prevention Plan as at 31 March 2012 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.		