



Reference: T8/6/2 (2012/13)

## TREASURY CIRCULAR NO. 35/2012

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

} For information

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 M RICHARDSON)  
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 CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR R BENNIT) (ACTING)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MS M MOROKA)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS J MOLELEKI)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE (MS J MOLELEKI)  
THE CHIEF EXECUTIVE OFFICER: CASIDRA (MS T MLONYENI) (ACTING)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR BOARD (MR S FOURIE)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTON)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR I BLACKIE)  
 THE CHIEF FINANCIAL OFFICER: CAPE TOWN ROUTES UNLIMITED (DMO) (MR H BONESCHANS)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS B RUTGERS)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LANGUAGE COMMISSION (MS B RUTGERS)  
 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 (VACANT)  
 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 GILDENHUIJS)  
 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 (MR T MADONDILE) (ACTING)  
 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 (VACANT)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M SHERATON-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

## **CORPORATE GOVERNANCE REVIEW AND OUTLOOK 2012 – ACHIEVING CLEAN AUDITS**

### **PURPOSE**

1. To amplify the previous e-mail correspondence of 27 July 2012 and engagement with Cabinet at its Bosberaad on 31 July and 1 August 2012, i.e.:
  - 1.1 The intention of the Western Cape Government to try its utmost to further improve its level of governance proficiency and resultantly also audit outcomes;
  - 1.2 In this context a number of votes to either sustain or (re)achieve clean audit outcomes for the 2012/13 financial year;
  - 1.3 Nonetheless, all can try to significantly improve on their 2011/12 audit findings and at least aim for an unqualified audit with lesser findings, as has already been the case year-on-year. Noticeable amongst the latter were the major achievements by the Department of Health and also recognised by the Auditor-General as the most improved department year-on-year;

- 1.4 To accomplish this would require the dedicated and joint efforts of all Accounting Officers, Provincial Treasury, Department of the Premier, and the respective Executive Authorities. That said, each accounting officer and his/her team would need to set the annual stretch target it believes it realistically can attain for the current and future years;
- 1.5 Although results can only be achieved if accounting officers take primary responsibility for driving this endeavour, it behoves, firstly, the Department of the Premier (Corporate Service Centre specifically) to fulfil its supportive and co-ordinating role more dynamically and effectively, as well as to be solution-driven especially in terms of the services it provides on behalf of departments. Secondly, the Treasury must also fulfil its support and oversight roles more effectively; and
- 1.6 The above initiative to be an annual process aspiring to systematically achieving higher levels of governance maturity over the long term and will be called the **Corporate Governance Review and Outlook (CGRO)**. The CGRO, being driven by supportive gap analysis and resultant action plans, represents a very different approach from the previous Financial Governance Review and Outlook (FGRO) and Financial Management Improvement Plan (FMIP), both of which were assessment and report-driven in nature.

## BACKGROUND

2. The Provincial Treasury, in support of the PSO 12 endeavours, (moving the WCG towards the best run regional government in the world) are proposing the following aspirational Financial Management Capability (FMC) targets to be endeavoured for by all accounting officers:

YEAR	FMC target	MATURITY LEVEL
2013/2014	Level 3: Fiscal conformance Level 3: Fiscal performance	Control level
2018/2019	Level 4: Fiscal conformance Level 4: Fiscal performance	Information Level
2021/2022	Level 6: Fiscal performance	Optimising level

It is conceded that some votes will achieve these targets earlier and to do sustainably. The earlier ones that have been informally identified as clean audit candidates will for all intents and purposes be at a level 3+, if that status is achieved not only in the current reportable audit elements, but also on Predetermined Objectives (PDOs). Although there are still vicissitudes in audit and compliance standards, accounting officers, as part of the CGRO process, should

indicate what target they will be setting for their specific vote in the respective financial year so that it becomes a goal for all to work to.

3. Provincial Treasury previously issued an annual Financial Governance Review and Outlook (FGRO) for all departments. The FGRO was modeled on the Canadian FMC version and was meant to improve the FMC of departments based on pre-determined assessment, albeit contested criteria. The foundation of the FGRO was an annual assessment performed by the relevant Treasury staff in the disciplines of financial governance, accounting, financial systems and supply chain management (SCM).
4. Departments on more than one occasion raised their reservations on whether the FGRO in its current format is the appropriate tool to measure their FMC. Furthermore, it was seen as an assessment on top of other assessments, notably the exhaustive, and increasingly so, regularity audits. The FGRO also excluded the Financial Management Improvement Plans (FMIPs) of departments that was introduced to deal with previous audit issues, management accounting issues, personnel and programme performance management.
5. Similarly the Financial Management Improvement Plans (FMIPs) were retrospectively focused and although essential to prevent repetitive negative audit findings, it did not necessarily guide accounting officers and chief financial officers towards better governance or adequately prepare for new audit methodologies, standards and approaches.
6. Although both the FGRO and FMIP concepts are integral to the improvement of financial management, in their application, apart from being labour intensive for all concerned, they inadequately addressed the full spectrum of corporate conformance and performance matters. Neither was adequate attention given to first building a proper foundation or proper utilisation and development of system support or effective utilisation of internal and external control functionaries. This foundation is the diligent compliance with rules and regulations and having defined processes and internal controls in place to monitor this (conformance). Achievement of the latter would equate to at least FMC level 3 and as a consequence should result in clean audits.

#### **WAY FORWARD**

7. In view of the aforementioned, it was agreed at the Cabinet Bosberaad held on 1 August 2012 that the process to achieve clean audit outcomes should firstly address the compliance/conformance issues, i.e.:

- Understanding the current foundation already laid by accounting officers, together with innovative measures;
  - The gap between these and the proximate target of clean risks and resultant roadmap to get there;
  - Critical risks and steps to reduce/treat the risk in its current form in order to minimise its impact on the stated objective;
  - The putting in place of mechanisms to address the compliance/conformance issues; and
  - Building thereon and moving beyond conformance to further improve the performance part as an integral whole (aspiring to first sustainably attain FMC level 3 and then over time similarly moving to 4).
8. To accomplish the foregoing, the CSC has been brought on board and the previous FGRO and FMIP processes have been collapsed into a gap analysis assessment by accounting officers and resultant action plans to close the gap between the present and the desired state over time, building on current achievements, initiatives and foundations already laid within the vote. The desired action plans to be annual or multi-year as might be feasible and desirable at the discretion of the accounting officer.
9. To systematically contribute towards better audit outcomes, the CSC and Treasury will, taking into account their respective assigned responsibilities, likewise determine what's necessary to assist accounting officers to get to a clean/better audit status, using own information and parameters already available plus the latest management reports.
10. Departments would be welcome to use either CSC and/or Treasury criteria (as developed for the previously planned FGRO) as guidelines.
11. The proposed action plan is the only thing that accounting officers are to be engaged on via a work session to be held in the week of 10 September 2012, so as to end up with a consolidated Governance Action Plan (GAP) for the balance of the financial year or even multi-years where that is relevant.
12. This action plan is proposed to be made up of two components:
- What the department/vote intends to do; and
  - What Treasury and the CSC respectively needs to do to support the department/vote in its endeavours.

13. The key areas to be covered are PDOs, financial (mis)statements, IT controls, financial systems, cash and revenue management, expenditure management, HR management, SCM, asset management (inventory, registers, stock and disposal management) and internal controls.
14. It implies that this will be an annual process towards achieving and sustaining clean audit status and to systematically climb the FMC ladder towards the ultimate PSO12 target of FMC level 6, moving beyond the conformance level to the performance one. However, it should be noted that in a number of ways the latter is being simultaneously addressed as part of departments/votes' performance management system and annual performance plans, as well as via the PSO mechanism.

#### **ENGAGEMENT BETWEEN VOTES, CSC AND TREASURY**

15. It is suggested that the intended trilateral engagements be on a high level involving the respective accounting officer, chief financial officer, human resource manager/senior manager responsible for CRU, strategic and systems managers (as applicable); the Head of the CSC, DDG/CD responsible for HR, DDG: Ce-I; and the Head Official, DDG: Fiscal and Economic Services, relevant CDs and the Secretariat from Treasury.
16. The purpose of the engagement is firstly to end up with the best and most realistic action plan for the balance of the financial year; secondly, to see what good practices can be exported to elsewhere; and thirdly, what needs to be done transversally.
17. Treasury in consultation with the offices of accounting officers, will schedule the sessions and ensure that all logistical arrangements are in place (see attached Schedule for CGRO meetings).

#### **MONITORING AND EVALUATION**

18. Given the high premium placed on this endeavour by the Premier, each department must institute a monitoring and evaluation process internally to its MEC/Executive Authority and to Treasury.
19. Similarly, a dual feedback mechanism, as applicable, between the CSC, and its client departments must be agreed on.

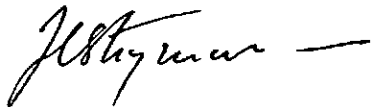
20. Treasury will in turn report on the joint Governance Action Plan (GAP) per department/vote to Cabinet and thereafter quarterly on progress (January and April) which should coincide with AGSA's key control reports to the Provincial Parliament.
21. Treasury and the CSC will each also provide periodic feedback to departments/votes via the Provincial Top Management forum and other mechanisms as appropriate.
22. More detailed and on-going structured interaction by Treasury, as is already partly the case, will take place with vote representatives via the established forums and/or sub-forums: Chief Financial Officers, Management Accountants, Financial Accountants, Supply Chain Managements and Internal Control Forums.
23. Engagements with AGSA will take place on a bilateral basis between them and the Provincial Treasury or any department/vote for that matter as arranged between the parties.

**WORK SCHEDULE FOR 2012/13 FINANCIAL YEAR**

24. The following work schedule will apply for the 2012/13 financial year:

PT Circular to departments introducing CGRO.	20/08/2012
Departments and Provincial Parliament to develop Governance Action Plans (GAP) to ensure clean audit reports and to move their departments closer to FMC level 3/4.	02/08/2012 – 09/09/2012
PT and DoTP to develop their own Governance Action Plans (GAP) per department/vote which should incorporate actions by themselves and actions they believe departments should take to move closer to FMC level 3/4.	14/08/2012 – 09/09/2012
Meetings with AO/CFO by PT disciplines and CSC.	10/09/2012 - 14/09/2012
PT Units confer and submit inputs for final GAP.	17/09/2012 – 22/09/2012
GAP sign off by AOs, PT and DoTP.	25/09/2012 – 28/09/2012
Joint GAP submitted to MEC.	30/09/2012
Departments submit progress on GAP.	Three working days before end of quarter
Quarterly Feedback Reports on GAP to departments.	Quarterly
Quarterly Feedback Reports on GAP to Cabinet.	January and April 2013

25. The engagements will be held per vote as set out in the engagement matrix overleaf and as already arranged with your office. A pro-forma agenda is also attached for your information and use.
26. As stated earlier the whole exercise is meant to be co-operative and interactive and, with as ultimate objective the improvement of the state of governance in departments, with as by-product clean audits.
27. It's meant to be very practical and solution-driven and that would include the identification of best practices and the sharing of experiences that will aid in achieving better governance and administration and thus also better audit outcomes.
28. Any logistic or technical enquiries in this regard may be directed to:  
Attention: Mr Isac Smith  
Head: Asset Management  
Tel: (021) 483-9665  
Cell: 083 285 2041  
E-mail: [Isaac.Smith@westerncape.gov.za](mailto:Isaac.Smith@westerncape.gov.za)
29. On matters of substance and clarity please feel free to contact the undersigned.



**DR JC STEGMANN**  
**HEAD OFFICIAL: PROVINCIAL TREASURY**  
**DATE: 20 August 2012**



## SCHEDULE FOR CGRO MEETINGS WITH PROVINCIAL DEPARTMENTS

**10 - 13 SEPTEMBER 2012**

<b>Venue: PT Boardroom 3-02, 3<sup>rd</sup> Floor, Legislature Building, 7 Wale Street</b>			
DEPARTMENT	DATE	TIME	ATTENDEES
Human Settlements	<b>10/09/2012 (Monday)</b>	08:00 – 10:00	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Tea	10/09/2012	10:00 - 10:15	
Environmental Affairs & Development Planning	10/09/2012 (Monday)	10:15 – 12:15	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Lunch	10/09/2012	12:15 – 12:45	
Transport & Public Works	10/09/2012 (Monday)	12:45 – 14:45	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Tea	10/09/2012	14:45 - 15:00	
Local Government	10/09/2012 (Monday)	15:00 - 17:00	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Social Development	<b>11/09/2012 (Tuesday)</b>	08:00 - 10:00	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Tea	11/09/2012	10:00 - 10:15	
Community Safety	11/09/2012 (Tuesday)	10:15 - 12:15	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Lunch	11/09/2012	12:15 - 12:45	
Economic Development & Tourism	11/09/2012 (Tuesday)	12:45 - 14:45	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Health	<b>12/09/2012 (Wednesday)</b>	08:00 - 10:00	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (HR & CEI) SG/DDGs
Tea	12/09/2012	10:00 - 10:15	
Provincial Treasury	12/09/2012 (Wednesday)	10:15 - 12:15	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Lunch	12/09/2012	12:15 - 12:45	
Cultural Affairs & Sport	12/09/2012 (Wednesday)	12:45 - 14:45	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Premier	<b>13/09/2012 (Thursday)</b>	08:00 - 10:00	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs
Tea	13/09/2012	10:00 - 10:15	
Education	13/09/2012 (Thursday)	10:15 - 12:15	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (HR & CEI) SG/DDGs
Agriculture	13/09/2012 (Thursday)	13:30 - 15:30	Provincial Treasury (HoPT & PT delegates) Department: HoD, CFO, HR & Systems managers (where applicable) and other key representatives DotP: (CSC & CEI) SG/DDGs



**Western Cape  
Government**

Provincial Treasury

## PRO-FORMA AGENDA

### CGRO 2012 ENGAGEMENT (AUDIT OUTCOME IMPROVEMENT)

**DATE:** 10 – 13 SEPTEMBER 2012

**TIME AND VENUE:** AS ARRANGED

No.	ITEM/MATTER	TIME	RESPONSIBLE
1.	Welcoming and introductory comments	10 minutes	Provincial Treasury
2.	Presentation on vote governance objectives, audit target for 2012/13, gap analysis and steps envisaged/ already under way to get to level 3 and to prevent/reduce repetitive audit findings	45 - 60 minutes	Accounting officer and team
3.	Discussion	45 minutes	All
4.	Specific supportive roles required by SCS and Provincial Treasury	15 minutes	Accounting officer, CSC and Provincial Treasury
5.	Summary and way forward	10 minutes	Provincial Treasury