



File Reference: T7/2/1

Enquiries: H Du Toit

TREASURY CIRCULAR NO. 9/2014

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 (MS J GOOCH)

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 SEWLLALL-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 H MALILA)(PRO TEM)

THE HEAD: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)

THE HEAD: LOCAL GOVERNMENT PUBLIC FINANCE (MR F SABBAT) (ACTING)

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 (MR H MALILA) (PRO TEM)
THE SENIOR MANAGER: INFRASTRUCTURE (MS JD GANTANA) (PRO TEM)
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 TL RADEBE)
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: 2013/14 ANNUAL FINANCIAL STATEMENTS

PURPOSE

1. To provide Accounting Officers (AOs) and Chief Financial Officers (CFOs) of departments with requirements for the 2013/14 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 2013/14 financial year.
2. This circular replaces Provincial Treasury Circular 7 of 2013 dated 28 February 2013 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.
4. From 01/04/2013, Departments will be required to apply the Modified Cash Standard as issued by the National Treasury: OAG.

5. This Circular must be read in conjunction with the AFS Word Specimen and cross reference made to the Modified Cash Standard.

OBJECTIVE

6. To provide departments with:
 - An Audit File Checklist (**annexure A**) that provides supporting evidence on the financial statements, primary notes, secondary 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's Office in the department.

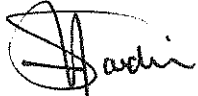
REQUIRED

7. The Circular must be supplemented by the department's own quality control processes that support the accuracy of the AFS.
8. The Audit File should be made available on 16 May 2014 to PT (PG Accounting) to conduct a preview of the AFS before submission to the AGSA on the 31 May 2013.
9. All information in the Audit File must be cross-referenced to the financial statements, reviewed and signed off.
10. 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, primary notes and secondary notes.
11. This Circular has been prepared taking into account the current National Treasury Regulations, Provincial Treasury instructions and the Modified Cash Standards for the year ended 31 March 2014, however the AGSA may require additional information.

COMMUNICATION

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

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



PROVINCIAL ACCOUNTANT-GENERAL

DATE: 27 March 2014

Audit file checklist 2013/14

Audit File Checklist
Annexure A

Topic	Page
General	1
PRIMARY INFORMATION	
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
Cash and Equivalents	5
Prepayments and Advances	5
Advances paid to staff or other departments	5
Receivables	5
Suspense Accounts	6
Disallowance accounts	6
Aid Assistance Receivables	6

Audit File Checklist
Annexure A

Investments	6
Liabilities	
Voted funds to be surrendered to Revenue Fund	6
Departmental Revenue to be surrendered to Revenue Fund	6
Bank overdraft	6
Payables	6
Aid Assistance Repayable	7
Aid Assistance Unutilised	7
Statement of Changes in Net Assets	
Capitalisation Reserve	7
Recoverable Revenue	7
SECONDARY INFORMATION	
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
Irregular Expenditure	9
Fruitless and Wasteful Expenditure	9
Related Party Transactions	9
Key Management Personnel	9
Public Private Partnerships	9
Impairments	9
Provisions	10
<i>Assets movable and immovable:</i>	
Major and minor tangible and intangible assets	10
Inventory	10
GG vehicle finance lease commitments	11
Agent-principal arrangement	12
Change in accounting estimate	12
Non-adjusting events after reporting date	12
Prior period errors (As covered in the respective notes)	12
ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS	
(Annexure 1A to Annexure 8B)	12-14

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 16 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).		
PRIMARY INFORMATION		
APPROPRIATION STATEMENT (Not applicable to Interim Financial Statements)		
Annual Appropriation		
8. 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% in the notes to the Appropriation Statement.		
Conditional grants		
9. List of all unspent funds rolled over from the prior year. This list has to agree to the prior year financial statements.		
10. A schedule of conditional grants received and transferred to agencies/institutions /departments during 1 April to		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
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.		
STATEMENT OF FINANCIAL PERFORMANCE		
Departmental Revenue		
11. 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		
12. 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		
13. 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		
14. 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.		
15. Supporting documentation in respect of social contributions made which agrees to the note in the AFS.		
16. 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.		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
17. IRP5 tax reconciliation for the 2012/13 tax year. (Not required for IFS)		
Interest and Rent on Land		
Interest		
Rent on Land		
18. A register of rental agreements and all supporting information used to compile the AFS.		
19. Expenditure to be reconciled to the disclosure note on operating leases.		
Financial Transactions in Assets and Liabilities		
Theft and losses		
20. 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.		
21. Unique debtor identification numbers for bursary debt taken on during the period must be made available.		
Loss register		
22. 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.		
Debt written-off		
23. 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		
24. Supporting documentation to include agreements with donors, relevant PT/AO/Cabinet approvals as well as a schedule of all payments based on BAS reports.		
Transfers and Subsidies		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
25. 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.		
26. List of gifts, donations and sponsorships made/approved during the period to be provided and agreed to the trial balance. Where donations exceed R100K, approval of the Legislature should be provided.		
Expenditure for Capital Assets		
Tangible Capital Assets		
27. Information confirming the final reconciliation of cash additions of assets to the asset register.		
Software and Other Tangible Assets		
28. Information confirming the final reconciliation of cash additions of assets to the asset register.		
Reconciliation of Net Surplus/Deficit for the Year		
Voted Funds		
29. Supporting documentation relating to funds paid over to the PRF.		
Departmental Revenue		
30. Supporting documentation relating to funds paid over to the PRF.		
STATEMENT OF FINANCIAL POSITION		
Assets		
Unauthorised Expenditure		
31. Prescribed register in terms of the Reporting Framework Guide in place and reconciled against the unauthorised expenditure note.		
Unauthorised Expenditure approved Without Funding		
32. Copy of the applicable Finance Act.		
33. A register (as prescribed) of all unauthorised expenditure incurred /identified during 1 April to 31 March as agreed to the trial balance.		
34. Proof of any unauthorised expenses that		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
were approved by Parliament if applicable.		
Cash and Cash Equivalents		
35. A list of contact persons at the Bank and approved signatories of the department.		
36. Final bank reconciliation for all bank accounts up to and including 31 March to be provided as signed off by the responsible officials.		
37. Supporting documentation for each reconciling item recorded on the bank reconciliation.		
38. Monthly bank statement up to year end.		
39. Cash on hand and /or in transit, that have been included in the PMG account – include schedule of how cash is added up to the TB.		
40. Detailed calculations supporting the cash flow statements and relevant notes.		
41. Bank exception account cleared and bank adjustment account balance explained with supporting evidence.		
Prepayments and Advances		
42. 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		
43. 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		
44. A list of all debtors for which the “ <i>In Duplum</i> ” 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 cases.		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
45. A Schedule of the movement of receivables (debtors) as disclosed in recoverable revenue as part of the Statement of Changes in Net Assets.		
46. A BAS debtor's report and age analysis of staff debts.		
47. Debtor's age analysis for all other receivables.		
Suspense Accounts		
48. A list of all suspense account balances in the trial balance and the responsible officials dealing with them.		
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		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
to the Revenue Fund (see net surplus/deficit)		
Bank Overdraft (see Cash and Cash Equivalents)		
Payables		
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 note.		
SECONDARY INFORMATION		
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		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
overpayment.		
<p>Commitments (Note: since records on commitments/accruals varies across departments, only basic guidelines are provided)</p>		
<p>62. A register of all commitments based on approved and contracted agreements should be maintained and be available for audit purposes covering the following:</p> <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) 		
<p>Accruals</p>		
<p>63. Supporting information of accruals, amounts payable or order delivered or partly delivered but not yet paid at year-end.</p>		
<p>Employee benefits</p>		
<p>64. A detailed list of employees with appropriate calculations that agree to the AFS disclosure note amounts, as disclosed for the following:</p> <ul style="list-style-type: none"> • Leave entitlement • Service Bonus (Thirteenth cheque) • Performance bonus • Capped leave commitments 		
<p>Leave pay provision</p>		
<p>65. A calculation of the leave pay provision as at year-end.</p>		
<p>66. Supporting calculations and explanations for bonuses paid to key personnel during the reporting period.</p>		
<p>Lease Commitments</p>		
<p>67. A list of all lease commitments as at year-end. This list to stipulate lease commitments:</p> <ul style="list-style-type: none"> • Due within a year 		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<ul style="list-style-type: none"> • 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 request.		
69. Lease contracts to be available.		
Accrued Departmental Revenue		
70. Supporting documentation and calculations used to determine the reported values must be included. (Noted: Tax Revenue exempted - page 62: par 13 of the MCS.		
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.		
75. Schedule of information of:- a) A breakdown of related party revenue into the major categories of revenue. (b) A breakdown of related party expenditure into the major categories of expenditure. (c) the total balances of receivables and payables that arose from related party transactions; (d) the balance of loans made to / from		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<p>related parties; and</p> <p>(e) A breakdown of any guarantees issued to related parties;</p> <p>(f) A breakdown of any other contingent liabilities between the department and the related parties; and</p> <p>(g) disclose information about any in-kind goods or services received from or provided to a related party</p>		
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.		
Impairments (Added)		
79. A list of impairments identified as at year-end with supporting documentation.		
80. Provide the calculations and assumptions used in your calculation of the impairments.		
Provision		
81. A list of provisions identified included in this provision and reasons.		
82. Provide supporting documentation to vouch the assumptions used in arriving at the information disclosed in note non-adjustments events after reporting date.		
Assets movable and immovable		
Major and minor tangible and intangible assets		
83. A final minor and major asset reconciliation as at year-end. All non-		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
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 2014 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 • Vehicle asset register/schedule (GMT added) 		
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, 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.		
GG vehicle finance lease commitments(Added)		
90. A list of all GG vehicle finance lease commitments as at year-end. This list to		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
stipulate lease commitments: <ul style="list-style-type: none"> • Due within a year • Due 1 and 5 years • Due beyond 5 years 		
Agent-principal Arrangement		
91. Provide a list of entities under the beneficial control of the department in terms of agent-principal relationship.		
Change in accounting estimate		
92. Supporting documentation relating to the change in accounting estimate.		
Non-adjusting events after reporting date		
93. Provide supporting documentation to vouch the non-adjusting events after reporting date.		
Prior period errors (As covered in the respective notes)		
94. Supporting documentation relating to prior period errors.		
95. 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 		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<p>96. Annexure 1I: Statement of Gifts, Donations and Sponsorships Received 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>97. 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>98. 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>99. 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>100. 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>101. Annexure 4: Claims Recoverable Supporting documentation of claims recoverable and confirmations of existing claims available on audit file.</p>		
<p>102. Annexure 5: Inter Government Payables Supporting documentation of inter-governmental payables and confirmations</p>		

Audit File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
of existing payables available on audit file.		
103. Annexure 6: Inventory Relevant system reports substantiating amounts included.		
104. Annexure 7A: Movement in Capital Work-in-Progress Supporting documentation of Movement in Capital Work-in-Progress (see note 41.1 Additions for Immovable Assets).		
105. Annexure 8A: INTER-ENTITY ADVANCES PAID (note 14) Supporting documentation of INTER-ENTITY ADVANCES PAID (see note 14)		
106. Annexure 8B: INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22) Supporting documentation of INTER-ENTITY ADVANCES RECEIVED (See note 21 AND note 22)		