



PROVINCIAL TREASURY

Provincial Government of the Western Cape

PROVINCIAL GOVERNMENT ACCOUNTING SERVICES

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REFERENCE: T7/2/1
ENQUIRIES: H du Toit

TREASURY CIRCULAR: 49 OF 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 HOUSING
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

ALL OTHER MEMBERS OF PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR P WILLIAMS)
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: HOUSING (MR M TSHANGANA)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR R ELLIS)
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR J FOURIE) (ACTING)
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) (ACTING)
THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (DR H FAST)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR P O'BRIEN)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R HINDLEY) (ACTING)
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: HOUSING (MR D BASSON)
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 D BASSON)

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 TEM)
THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)
THE HEAD: ASSET MANAGEMENT (MR TC ARENDSE) (PRO TEM)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR N VAN NIEKERK) (ACTING)
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MR T MADONDILE/MS M FORTUIN) (ACTING)
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: IMMOVABLE 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: INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 SEPTEMBER 2011

PURPOSE

1. This circular provides guidelines to Accounting Officers (AOs), Chief Financial Officers (CFOs) and officials of departments for the preparation of an Audit Information File required during the assessment process of the Interim Financial Statements (IFS).

BACKGROUND

2. National Treasury Practice Note 31 of 2011/12 dated 3 February 2011 requires departments to compile IFS and submit such statements to the relevant Provincial Treasury.

OBJECTIVE

3. To provide departments with a checklist to serve as a guideline for preparing an Audit Information File that provides evidence in support of information included in the statements, notes, disclosure notes and annexures.

REQUIRED

4. The Audit Information File should be available at the prescribed date as per Treasury Circular 27 of 2011 for the submission of the IFS.
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 attached checklist (Annexure A).
6. This Circular should be read in conjunction with National Treasury Regulations, Provincial Treasury Instructions and the latest Departmental Financial Reporting Framework Guide for the year ended 31 March 2012.

7. The Audit Information File may be supplemented with any further information that may be necessary for assessment purposes.

T Arendse

PROVINCIAL ACCOUNTANT-GENERAL

DATE: 26.09.2011

Audit information file checklist

IFS as at 30/09/2011

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
GENERAL		
1. The audit file should follow the sequence of the IFS and be clearly indexed accordingly. Where necessary, supporting documentation must be clearly totalled/linked to the amount disclosed in the IFS. Supporting documents should also be signed off by the compiler and verifier of the IFS.		
2. A draft set of interim financial statements for the period ending 30 September 2011 to be provided, cross-referenced to the trial balance and supporting schedules in a working paper file.		
3. Detailed trial balance (totals on Fund 2, Item 2, Item 3 Item 6, and Item level 11) that ties into the IFS submitted for auditing purposes to be supplied, after <u>all</u> adjustments have been made, as at the 30 September 2011, cross referenced to supporting documents/information in the working paper file and draft interim financial statements.		
4. 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.		
5. All journal entries referenced to the relevant supporting documents, authorised in terms of the department's delegations, including concise narratives explaining the purpose of the journal transaction/s.		
6. Evidence of material misstatements relating to the previous financial year, addressed and corrected.		
7. Evidence of Audit recommendations addressed or action plan indicating steps taken/ to be taken with due dates.		
8. Any changes to the 2010/11 AFS to be substantiated and referenced to supporting documentation, the relevant line items, statements and disclosure notes affected.		
Suspense Accounts		
9. A list of all suspense account balances reflected in the trial balance.		

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
10. 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.		
11. An age analysis of the suspense accounts which agrees to the trial balance. Details of the composition of each category to be available for testing.		
APPROPRIATION STATEMENT (Not applicable to Interim Financial Statements)		
STATEMENT OF FINANCIAL PERFORMANCE		
Conditional Grants		
12. A schedule of conditional grants received and transferred to agencies/institutions/departments during 1 April 2011 to 30 September 2011 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		
13. 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 2011 to 30 September 2011; • All pending receipts have been allocated; • All cashiers have been appointed in writing; • Revenue exception accounts cleared, and • Full record of bank transactions. • Supporting information on the reconciliation of telephone calls reimbursed by officials. 		
Aid Assistance Local & Foreign		

Audit Information File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
14. A schedule of all cash and in-kind local and foreign aid assistance received and agreed to annexure 1J in the IFS.		
Expenditure		
Compensation of Employees		
15. Monthly reconciliations between BAS and PERSAL to be provided for period 1 April 2011 to 30 September 2011. Supporting documentation to verify the BAS, PERSAL balances as well as the reconciling items recorded on the reconciliation (see attached Provincial Treasury Circular 23 of 2008, dated 4 June 2008).		
16. A list of all resignations during 1 April 2011 to 30 September 2011. This list has to agree to the PERSAL records.		
17. A list of new appointments made during the period 1 April 2011 to 30 September 2011. 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) 		
18. A schedule of social contributions made and which agrees to note 7.2 in the IFS.		
19. A list of leave gratuities paid out during 1 April 2011 to 30 September 2011. The list has to agree to the PERSAL records and the trial balance.		
20. A copy of the approved leave (all types of leave) pay policy to be provided as at 30 September 2011.		
21. Schedule of leave days taken during 1 April 2011 to 30 September 2011, which agrees to the PERSAL records.		
Goods and Services		
22. A listing of all pre-approved suppliers or an indication where such detail could be reviewed.		
23. Accounting Officer System and Departmental Instructions regulating the procurement and spending on goods and		

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Required documentation/requirements	Reference/ page number	Responsible person & contact number
services.		
24. A list of all contracts that have been terminated/suspended during the period 1 April 2011 to 30 September 2011. Information on losses incurred in this regard and steps taken to recover these losses on contracts that have been suspended or terminated.		
25. The declaration of interest by the Bid Committee members for the period 1 April 2011 to 30 September 2011.		
26. Approved policy/guideline document for spending on travel, hotel and accommodation cost in place for the period 1 April 2011 to 30 September 2011.		
27. Copy of Register/s used for managing the settlement of invoices received, recorded and paid within 30 days of invoice date.		
Interest and Rent on Land		
Interest		
28. Finance lease amortisation tables should be available to verify interest paid. Also refer to disclosure note on finance leases.		
Rent on Land		
29. Copies of rental agreements and supporting documentation of monthly rental payments to be available for verification.		
30. Expenditure to be reconciled to the disclosure note on operating leases.		
Payments for financial Assets		
Theft and Losses		
31. A list of all theft and losses that occurred during the period 1 April 2011 to 30 September 2011 and thefts and losses that were approved for write-off, must be provided and agreed to the trial balance.		

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
32. A list of all bursars that defaulted during the period 1 April 2011 to 30 September 2011. Unique debtor identification numbers for bursary debt taken on during the period must be made available. A debt would be raised as such but this would not be identifiable to a specific account in the trial balance as it forms part of all other debtors (where applicable).		
Loss Control Register		
33. Loss registers must be maintained by departments by recording all losses and shortages of assets when identified. A complete Loss Control Register must be provided for the period 1 April 2011 to 30 September 2011, including records of theft and losses written-off in terms of delegations as agreed to the trial balance..		
Bad Debt written-off		
34. Provide the department's debtor write-off policy, if not included in the debt management policy.		
35. 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		
36. Supporting documentation to include agreement with donors, relevant PT/AO/Cabinet approvals as well as a schedule of all payments based on BAS reports.		
Unauthorised Expenditure Approved without funding		
37. Copy of the applicable Finance Act.		
38. A register (as prescribed) of all unauthorised expenditure incurred/identified during 1 April 2011 to 30 September 2011 as agreed to the trial balance.		
39. Proof of any unauthorised expenses that were approved by Parliament if applicable.		

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
Transfers and Subsidies		
40. A detailed list of transfer payments made during 1 April 2011 and 30 September 2011 that agrees to the trial balance and annexure 1C in the IFS.		
41. List of gifts, donations and sponsorships approved during the period 1 April 2011 to 30 September 2011 to be provided and agreed to the trial balance. Where donations exceed R100 000, approval of the Legislature should be placed on the audit file.		
Expenditure for Capital Assets		
Tangible Capital Assets		
42. Information confirming the reconciliation of cash additions of assets to the asset register.		
Software and Other Tangible Assets		
43. Information confirming the reconciliation of cash additions of assets to the asset register.		
STATEMENT OF FINANCIAL POSITION		
Assets		
Unauthorised Expenditure		
44. Departmental procedure/policy as approved by the Accounting Officer for identifying and managing of unauthorised expenditure.		
45. Prescribed register in terms of the Reporting Framework Guide in place and reconciled against the unauthorised expenditure note.		
Cash and Cash Equivalents		
46. Monthly bank reconciliations for all bank accounts from 1 April 2011 up to and including 30 September 2011 to be provided as signed off by the responsible officials.		
47. Supporting documentation for each line item recorded on the bank reconciliation.		
48. Proof that cash received was banked. (<i>Refer</i>		

Audit Information File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<i>to documents where needed).</i>		
49. Monthly bank statement from 1 April 2011 up to 30 September 2011.		
50. 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.		
51. Detailed calculations supporting the cash flow statements and relevant notes.		
52. Bank exception account cleared and balance explained and bank adjustment account balance explained with supporting evidence.		
Prepayments and Advances		
53. 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.		
Advances Paid to Staff or other Departments		
54. A schedule of all advances paid to other entities and/or staff members to be provided and agreed to the trial balance.		
Receivables		
55. 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.		
56. A list of all debtors raised where the credit leg was allocated to recoverable revenue during the period 1 April 2011 to 30 September 2011.		
57. 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.		
58. A BAS debtors report and age analysis with the total amounts of debtors outstanding		

Audit Information File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
that agrees to the trial balance.		
59. Where totals do not agree, a reconciliation between the debtor's age analysis and trial balance must be supplied with supporting documentation.		
60. Any correspondence for accounts receivable to be kept on file or available for audit purposes.		
Disallowance Accounts		
61. Steps taken to follow up and clear the disallowance accounts, as well as an age analysis.		
Aid Assistance Receivable		
62. Supporting agreement placed on file.		
Investments		
63. A schedule of all investments made during the period 1 April 2011 to 30 September 2011 to be agreed to the trial balance and financial statements showing, amongst other information: <ul style="list-style-type: none"> • Opening balance (10/11) • 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 		
64. A contact list of persons or entities with whom the investments are held.		
65. The departmental investment management policy in place to ensure that supporting documentation (investment certificates) is safeguarded as at 30 September 2011 to be supplied.		
Liabilities		

Audit Information File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
Bank Overdraft (see Cash and Cash Equivalents)		
Payables		
66. A schedule of all inter-departmental balances at 30 September 2011 that agrees to the trial balance as well as relevant correspondence with the various departments to agree the corresponding balances. If an amount was included as part of the balance of the previous financial year and did not change, the reasons why it did not change and if applicable, why it was not followed up.		
67. A list of other payables balances at 30 September 2011 that agrees to the trial balance.		
Aid Assistance Repayable		
68. Financial reports and support documentation.		
Aid Assistance Unutilised		
69. Financial reports and support documentation.		
STATEMENT OF CHANGE IN NET ASSETS		
Capitalisation Reserve		
70. Supporting documentation relating to capitalised assets and changes to the value of the capital assets.		
Recoverable Revenue		
71. Methodology followed to determine the amounts disclosed as well as supporting documentation that supports the disclosure.		
DISCLOSURE NOTES		
Contingent Liabilities and Contingent Assets		
Housing Loan Guarantees		
72. List of issued housing loan guarantees for the period 1 April 2011 to 30 September 2011 to be provided and agreed to the annexure of the IFS.		
73. List of all defaulters on the guarantees as at 30 September 2011.		
74. Housing Loan guarantees confirmed by the		

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
banking institution. The details of contact person responsible for the external confirmation requests must also be made available.		
Contingent Assets		
75. Relevant policy applied to determine overpayment and a schedule of officials overpaid (OSD), including the calculations used to determine the overpayment.		
Commitments (Note: since records on commitments/accruals varies across departments, only basic guidelines are provided)		
76. 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		
77. Accruals, amounts payable or order delivered or partly delivered but not yet paid by 30 September 2011. To be balanced back to capital/current commitments as reflected in the disclosure note.		
78. Accrual list information must be verified against orders received and payments made to settle accounts. Where payments are made through BAS for example, the Logis information must be updated before compiling the IFS.		
Employee Benefits		
79. A detailed list of employees with appropriate calculations that agree to the IFS disclosure note amounts, as disclosed for the following: <ul style="list-style-type: none"> • Leave entitlement 		

Audit Information File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<ul style="list-style-type: none"> • Service Bonus (Thirteenth cheque) • Performance bonus • Capped leave commitments 		
80. All performance agreements entered to during the period 1 April 2011 to 30 September 2011 with management, to be supplied.		
Leave Entitlement		
81. A calculation of the leave pay provision as at 30 September 2011 to be provided and agreed to the PERSAL records and the IFS.		
82. Supporting calculations and explanations for bonuses paid to key personnel during 1 April 2011 to 30 September 2011 to be supplied		
Lease Commitments		
83. Leases registers that agrees to the trial balance and financial statements as at 30 September 2011 to be supplied.		
84. A list of all lease commitments as at 30 September 2011 that agrees to the financial statements to be supplied. 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 		
85. The Excel workings used to determine the net present values as part of classifying leases must be made available on request.		
86. Lease contracts to vouch the lease expense as at 30 September 2011 to be supplied.		
Receivables for Departmental Revenue		
87. Supporting documentation and calculations used to determine the reported values must be included.		
88. If management determines that receivable revenue is doubtful to recover, it needs to be considered whether it should be included.		
Irregular Expenditure		

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
89. Prescribed register, supporting documentation and a listing of all irregular expenditure extracted from the prescribed register for the period 1 April 2011 to 30 September 2011 to be provided and agreed to the disclosure notes in the IFS.		
Fruitless and Wasteful Expenditure		
90. Prescribed register, supporting documentation and a listing of all fruitless and wasteful expenditure extracted from the prescribed register for the period 1 April 2011 to 30 September 2011 to be provided and agreed to the disclosure notes in the IFS.		
Related Party Transactions		
91. Information of entities under the control of the department		
92. Declarations of officials made at departmental bid committee meetings.		
Key Management Personnel		
93. PERSAL reports reflecting the short term employees' benefits, post employees benefits, other long term employee benefits and termination benefits as indicated in the Framework Guide.		
Public Private Partnerships		
94. Supporting documentation of all fees paid		
Impairments and other Provisions		
95. An approved policy guideline as at 30 September 2011 for identifying and raising impairments and provisions to be supplied.		
96. A list of impairments and provisions as at 30 September 2011 that agrees to the financial statements to be supplied.		
Provision for bad debts:		
97. A list of debtors identified included in this provision and reasons for including these debtors in the provision.		
98. Provide the calculations and assumptions used in your calculation in arriving at the provision.		
99. Provide supporting documentation to vouch		

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Required documentation/requirements	Reference/ page number	Responsible person & contact number
the assumptions used in arriving at the provision.		
Assets		
Major and Minor Tangible and Intangible Assets		
100. A final minor and major asset reconciliation for the period as referred to in PT Circular 36 of 2008 and 39 of 2007(Supp. 1) both dated 10 November 2008. All non-reconciling balances must be cleared and if not, explanations should be listed.		
101. Transfer of assets supported by a transfer certificate signed by the transferor and acceptance acknowledged.		
102. Assets that could not be found during the asset verification exercise should be documented in a loss control register, followed up and investigated by reporting date. Supporting documentation of the steps and processes followed must be available on the Audit File.		
103. The following assets register information to be provided as at 30 September 2011 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 		
104. A schedule of movable assets written off during 1 April 2011 to 30 September 2011 as authorised. This list has to agree to the asset register.		
105. The opening and closing balances of assets disclosed in the IFS must agree to the corresponding balances in the asset register.		
Inventory		
106. Asset management system (i.e. Logis) reports		

Audit Information File Checklist
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Required documentation/requirements	Reference/ page number	Responsible person & contact number
reflecting the opening balance, adjustments to prior year balances, additions/purchases (cash/non-cash), disposals, issues, adjustments and closing balance.		
107. An inventory/asset count procedure document that details the procedures followed in an inventory/asset count.		
Immovable Capital Assets		
108. The Fixed asset register must be updated and maintained in terms of and reconciled to the capital budget spent.		
Disclosure notes previously disclosed as annexures		
<p>109 Relevant supporting documentation to be available per conditional grant received and paid with the relevant file reference.</p> <ul style="list-style-type: none"> • Statement of conditional grants received • Statement of unconditional grants received • Statement of unconditional grants paid to municipalities • Word Cup expenditure 		
ANNEXURES TO IFS (as required in the IFS template)		
<p>110 Supporting documentation to be available per conditional grant or funding received and paid with the relevant file reference.</p> <ul style="list-style-type: none"> • Annexure 1A: Statement 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 1J: Statement of Aid assistance received. 		
<p>111 Supporting documentation of new guarantees issued and confirmations of existing guarantees and liabilities available on audit file.</p> <p>Annexure 3A: Statement of Financial</p>		

Audit Information File Checklist
Annexure A

Required documentation/requirements	Reference/ page number	Responsible person & contact number
Guarantees issued as at 30 September 2011- Local Annexure 3B: Statement of Contingent Liabilities as at 30 September 2011		
112 Annexure 4: Claims Recoverable Supporting documentation of claims recoverable and confirmations of existing claims available on audit file.		
113 Annexure 5: Inter Government Payables Supporting documentation of inter- governmental payables and confirmations of existing payables available on audit file.		
114 Annexure 6: Inventory Relevant system reports substantiating amounts included.		