



Western Cape  
Government

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ANNEXURE B

# Audit Information File

## 2023/24

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>GENERAL</b>		
1. Where SCOPA resolutions were passed, a copy of the resolution and an action plan needs to be provided as well as proof that the action plan has been implemented.		
2. A set of approved delegations (financial and SCM) of authorised officials responsible for authorising financial transactions.		
3. An approved copy of the Fraud Prevention Plan as at 31 March is 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 at year-end.		
9. A list of all resignations during the period 1 April to 31 March. This list must agree to the PERSAL records.		
10. A list of new appointments made during the reporting period from 1 April to 31 March. This list must agree to the PERSAL records: <ul style="list-style-type: none"> <li>● Educators (Department of Education only);</li> <li>● Public Service sector workers; and</li> <li>● Contract workers (where applicable).</li> </ul>		
11. A copy of the approved leave pay policy is to be provided.		
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.		

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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 containment 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 the invoice date.		
18. 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 centers (universities etc) to balance with bursary totals as per trial balance as reconciled, must also be made available 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. The approved policy on interest to be levied on debtors.		
22. Copies of all performance agreements of key management personnel entered to during the period 1 April to 31 March to be supplied.		