Financial Year: 2023/2024
Annexure: Matters Affecting Audit Report
Audit Action Plan Status: All
Implementation Status: Not Yet Started|In Progress|Completed|Agreed Findings Addressed

Line Item	*Finding*	*Amount*	*Root Cause*	*Nature of Findings*	*Repeat Finding*	*Action Plan Status*	*Agreed Findings*
Suppliers' tax affairs not in order	1.Contracts were awarded to suppliers whose tax matters were not declared to be in order by SARS	402 500	No Comment	Non-compliance with applicable legislation	No	Not Yet Started	Not Addressed
Missing or incomplete information	2. A contractor awarded a quotation is registered in the class of construction works thatthe projects does not relates to.		No Comment	Non-compliance with applicable legislation	No	Not Yet Started	Not Addressed
Missing or incomplete information	3. Selection of service providers from panel without following Competitive bidding process	1 643 150	Internal control deficiency	Non-compliance with applicable legislation	No	Not Yet Started	Not Addressed
	Reasonable steps were not taken to prevent Irregular Expenditure.		There was no timely implementation of action plans to ensure that non-compliance instances dueto same root cause do not re-occur.No adequate implementation of proper controls to ensure that laws and regulations applicable tothe municipality is complied with.	Non-compliance with applicable legislation	No	Not Yet Started	Not Addressed
	Contracts were awarded to suppliers whose tax matters were not declared to be in order by SARS.	402 500	The evaluation committee did not conduct a tax verification exercise before/prior to communicating the award decision.	Internal control deficiency	Yes	Not Yet Started	Not Addressed