

AG Action Plan



YELLOW In Progress	GREEN Achieved	RED Not Achieved
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AG Finding no.	Finding Details	IDENTIFIED ROOT CAUSE	RISK/WHAT CAN GO WRONG	ACTION PLAN	DEPARTMENT	Responsib le person	SET TARGET DATE	%	STATUS	PROGRESS MADE
1	Cash flow statement- Classification error in cash flow items	Caseware mapping	Section 122 material amendments to AFS	1. Involvement of CASEWARE technical team during preparation of AFS	Finance	Gugun	30-Jul-18			
2	Differences between the amounts disclosed in the financial statements and distribution losses schedules.	Typing mistake	Section 122 material amendments to AFS	3rd party review of AFS, including review by GPT	Finance	Gugun	30-Jan-18			
3	Exceptions identified in the revenue CAATs report - (Inconsistencies and errors in billing)	Lack of internal CAATs audit	Section 122 material amendments to AFS	Quarterly CAATS internal audits on Billing items	Finance	Sindi	30-Mar-18			
4	% completion of the 5 Mega litre reservoir constructed at Endicott in quarter 1 & 2. (Cumulative): Supporting document submitted not reviewed	Lack of review & Validation of supporting documents for AOPO.	Section 122 material amendments to AFS	Quarterly review of POE files	Infrastructure	Mothlepile	31-Dec-17			

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5	Key Performance Indicator not meeting the "SMART" criteria - % of occupational certificates issued by LEDP (% of occupational certificates issued by LEDP in comparison with the approved applications.	Lack of review of indicators to determine the SMART criteria.	Inability to provide valid measurable supporting documents for performance information management.	Reviewing of indicator at mid term	LEDP	Jabu				
6	Reported achievement in the annual performance report is not reconciling to the quarterly performance reports (% of occupational certificates issued by LEDP in comparison with the approved applications. % of occupational certificates issued by LEDP in comparison with the approved applications.)	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Thorough review of quarterly POE files before submission for internal & external audit.	LEDP	Jabu				

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7	<p>Numerator and denominator used to calculate the key performance indicator is not accurate and complete (the number of lease agreements renewed on time (numerator) and the lease agreements due for renewal (denominator) per rental stock schedule do not agree to the actual number of lease agreements renewed on time and those due for renewal.</p>	<p>Lack of review & Validation of supporting documents for AOPO.</p>	<p>Inability to provide valid measurable supporting documents for performance information management.</p>	<p>Thorough review of quarterly POE files before submission for internal & external audit.</p>	<p>CORPSERV</p>	<p>Jankie</p>				
8	<p>Reported achievement per APR not agreeing to supporting documents - % of total rental stock lease agreements (the achievement per management schedule submitted does not agree to the reported achievement on the Annual Performance Report (APR).)</p>	<p>Lack of review & Validation of supporting documents for AOPO.</p>	<p>Inability to provide valid measurable supporting documents for performance information management.</p>	<p>Review of performance information evidence</p>	<p>CORPSERV</p>	<p>Jankie</p>				

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9	Human Resource Development Strategy: Key Performance Indicator not agreeing to supporting documents (that the evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR).)	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	CORPSERV	Jankie Khumalo				
10	Number of students who have been assisted: Key Performance Indicator not agreeing to supporting documents (the evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR).)	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	Mayors office	Madhani				
11	Number of job opportunities created through EPWP: Key Performance Indicator not agreeing to supporting documents. (the evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR).)	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	Infrastructure	Isaac				
12	12. % completion of Kwazenzele Sewer Plant: Key Performance Indicator not agreeing to supporting documents (the evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR).)	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	Infrastructure	Motlapule				

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13	<p>% completion of the 5 Mega litre reservoir constructed at Endicott in quarter 1 & 2. (Cumulative): Supporting document submitted not reviewed. (the progress report submitted was not valid, due to the document not being reviewed or approved by the management.)</p>	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	Infrastructure	Molalepule				
14	<p>% completion of Kwazenzele Sewer Plant upgraded in quarter 2, 3 & 4 within the available budget. (Supporting document submitted not reviewed as a result we could not satisfy ourselves with the validity of the evidence provided.)</p>	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	Infrastructure	Molalepule				
15	<p>Key Performance Indicator not agreeing to supporting documents - % completion of the 5 Mega litre reservoir (the evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR).)</p>	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence	Infrastructure	Molalepule				

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16	Key Performance Indicator not agreeing to supporting documents - % completion of cemeteries upgraded at Ekuthuleni and Ekuphumuleni and Number of water samples taken. (the evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR))	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	Review of performance information evidence on a quarterly basis/	COMMSERV	Corrie				
17	Key Performance Indicator not meeting the "SMART" criteria - % completion of cemeteries upgraded at Ekuthuleni and Ekuphumuleni (The natures of the projects are such that one cannot attach a percentage to them as they are once-off events which should either be complete or incomplete. It is therefore not SMART to use percentage.	Lack of review of indicators to determine the SMART criteria.	Inability to provide valid measurable supporting documents for performance information management.	Revising of KPI inorder to make it meet te SMART criteria	COMMSERV	Cynthia/Solly				
18	Key Performance Indicator not meeting the "SMART" criteria % of amenity service requests attended to as per the applications received in each quarter (The nature of the project is such that one cannot attach a percentage to them as they are activities that can be measured using a number format, which must clearly show the number of activities implemented for the period and not as a percentage.)	Lack of review of indicators to determine the SMART criteria.	Inability to provide valid measurable supporting documents for performance information management.	Revising of KPI inorder to make it meet te SMART criteria	COMMSERV	Cynthia/Solly				

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19	% of amenity service requests attended to as per the applications received in each quarter. (Maximum Threshold) budget: Supporting document submitted not reviewed	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	All performance information will be reviewed by a senior official	COMMSERV	Cynthia/Solly				
20	% implementation of activities as per the Early Childhood Development (ECD) implementation plan per quarter. (Cumulative): Supporting document submitted cannot be verified (There was no evidence showing that the reports prepared for the ECD implementation plan were reviewed and approved by senior management. The quarterly reports are thus not verifiable as they also do not have a schedule supporting the quarterly reports.	Lack of review & Validation of supporting documents for AOPO.	Inability to provide valid measurable supporting documents for performance information management.	All performance information will be reviewed by a senior official. A Schedule of all ECD activities to be implemented will be drafted and compiled as part of the audit evidence	COMMSERV	Cynthia/Corries				
21	Payments to suppliers not settled within 30 days	Cashflow constraints	cash flow challenges	Continued implementation of credit control policies	Finance	CFO/Magda/Sindi				
22	Splitting of quotations for supplier who were awarded multiple times for the similar goods or services (Thabude PTY) LTD - Library goods & services)	Lack of proper planning	Irregular expenditure	Strict implementation of SCM policy	COMMSERV/Finance	Corrie/Paul/magdas				

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23	Awards to persons in the service of the state it was noted that an award was made to a suppliers in which an employee of the municipality has interest and the employee and service provider did not declare any interest.	Inconsistency with the CSD system where it was not able to pick up.	Irregular expenditure	Strict implementation of SCM policy, verification of all service providers on CSD will continue	Finance	Paul Malgas				
24	Awards to close associates/ partners of persons in service of the state. (awards were made to suppliers in which persons in service of the auditee (officials) have a business relationship with the suppliers' directors or members, declaration by the officials were not submitted in which the business relationship was declared.)	inability to detect such relationships from the central data base system wher the municipality is solely relying on.	Irregular expenditure	Strict implementation of SCM policy, verification of all service providers on CSD will continue	Finance	Paul Malgas				
25	Submission of compulsory documents after tender closing date. (Bidder submitted compulsory document (NHBC certificate) after closing date of tender) value of tender R358k	interpretation of implementation of SCM processes	Irregular expenditure.	(Management disagreed with the finding as all aservice providers wre communictaed with and asked to submit documents as this is allowed by SCM regulations)	Finance	Paul Malgas				
26	Expired contracts that are currently on month to month (Micromega revenue management, BCX, Endiphase, Focus form,Meso, Crosscheck, combined private investigations, Fireflame Trading & Projects, Fidelity cash solutions.	inadequate contract management	Irregular expenditure	Updating and implementation of procurement plan and strict monitoring of c contract register. Training on contract management is eminent	Finance/Infrastructure,community service	Paul Malgas				

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27,32	Deviations not reported to council or disclosed in notes to the annual financial statements. - Incomplete disclosure of Deviations	Lack of ensuring that all the documents are submitted to preparers of AFS.	non compliance	developing a checklist of information submitted to preparers of AFS and proper review thereof	Finance	Paul Matigas				
28	Bidders capability and capacity to provide goods or service not assessed (contracts in which the bidders ability to execute the contracts was not assessed, only the evaluation on administration of compliance and 80/20 preferential points system was carried out, which does not determine the bidders capability and capacity.) Helios Investment, Quality label solutions)	risk assessment is discussed at BAC level all the time and management also rely on documents like bank rating, audited AFS and reference provided.	irregular expenditure	Management disagreed with the finding as all relevant asesments were made and evidence was provided to AG.	Finance	Paul Matigas				
29	Deviations reasons not justifiable. (It was noted that the reasons provided for deviations are not justifiable, they for are indicative of inadequate planning and did constitute impractical situations for management to not follow official SCM processes.)	interpretation of SCM Regulations, secti where it is impractical to follow SCMon36(d)	irregular expenditure	a better interpretation of section 36 of SCM regulation will be sort from both provincial and national trasury.	Finance	Paul Matigas				
30	Contract awarded to bidder to bidder not evaluated in terms of the Preferential Procurement Policy Framework Act. (AGRlQUIP appointed for R247k-tractor)	N/A	Irregular expenditure	Management disagreed with the audit finding.	Finance	Paul Matigas				

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31	Non-compliance with GRAP 25 – Employee benefits. (current service cost are incorrectly classified as general expenses instead of employee cost as request per GRAP 25.)	Lack of update training on GRAP developments and caseware	Non compliance with Section 122 of MFMA	Caseware and GRAP training for personnel involved in the preparation of AFS.	Finance	Gugu				
33	Commitments not disclosed in the Financial statements	Incomplete contracts register due to lack of monthly updating and review of the contract register.	Non compliance with Section 122 of MFMA	Monthly updating of contract register that is reviewed for completeness by both SCM manager and CFO on a monthly basis.	Finance	Paul Matigas				
34	Expenditure incurred exceeds approved contract value. (Amaza telematics)	inadequate contract management	Irregular expenditure	Control sheet that includes amount of contract, amounts paid to date and amounts outstanding will be attached to all invoices before invoices are approved for payment.	Finance	All				
35	Assets disclosed as disposed without council approval	N/A	Non compliance	Manament disagreed with the audit finding. As assets were not removed from the asset register after they were replaced.	Finance	Gugu				
36	Safeguarding of assets (there are no controls in place to ensure on entry/delivery the assets are noted and recorded and properly reviewed on exit to ensure that no person leaves with the assets belonging to the municipality without authority to do so. Furthermore, the lack of security controls in the entrance and exit poses a risk for the officials of the municipality as there no controls in place to make sure only authorized personnel have access to certain sections of the building)	Flaw in security system of the municipality.	Loss of municipal assets./safety threat to municipal officials	municipality is in the process of assessing the best security systems and will go on tender to improve and implement adequate security	CORPSERV	Jankie				
37	Employee costs – Possible Fruitless and wasteful expenditure. the municipality made a payment of R833 834.00 as a severance payment which resulted in fruitless and wasteful expenditure as the municipality could have avoided this expense if due care was exercised:	Litigation against the municipality.	Fruitless and wasteful expenditure	Management disagreed with the finding as all relevant avenues of the law were exploited.	CORPSERV	Jankie				

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38	Employee costs: Reconciliation of councilor's remuneration. (the reconciliation of the councilors does not agree to the amount disclosed in the financial statements.)	Lack of review of AFS	Non compliance with Section 122 of MFMA	Timeous review of AFS	Finance	Gugu				
39	Reconciliation: Leave pay: reconciliations submitted for audit does not agree with the total amount presented in the annual financial statements.	Changing of payroll systems resulted in incorrect calculations of leave dails accrued and thus resulted in the finding.	Non compliance with Section 122 of MFMA	Timeous review of AFS, however the municipality has since improved the reporting by payroll system	Finance	Magda				
40	Key Performance Indicator not agreeing to supporting documents - Total Number of indigent households registered by year end. evidence submitted did not agree to the reported achievement on the Annual Performance Report (APR). Reported achievement 6216 supporting schedule 6481	Lack of review & Validation of supporting documents for AOPO.	Inaccurate reporting of AOPO	Review of performance information evidence on a quarterly basis by senior official	Finance	Sindi				
41	Budget not aligned to IDP and SDIBIP	non - prompt and regular assessment on the PMS system	Performance targets may not be achieved due to budget constarints	Alignment will be achieved during the MSCOA process of completing the PROR on the MSCOA chart	Finance	Gugu/Andrew	31-Mar-17			
42	Revenue from Fines understated there were differences between the amount disclosed in the financials and the total fines as captured in the traffic department for the 2016/2017 year of assessment.	Lack of reconciliations and review of accrued fines to the traffic report.	Non compliance with Section 122 of MFMA	Monthly reconciliation of traffic fines	Finance	Gugu/Meshack				

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43	Incomplete disclosure of expenses. contingent asset of R740 630 was disclosed in the financial statements. An expense relating to the contingent asset disclosed was not recognized in the statement financial of financial performance as required by GRAP. The contingent asset was as a result of an alleged theft committed by the municipality's employees.	none	N/A	Management disagreed with the finding as the matter is still under court procedures.	Finance	Gugur				
44	Incorrect classification of undeposited receipts. that cash on hand (undeposited receipts) from the cashiers of R605 626.60 was recorded as a receivable from exchange transactions (other deposits). The cash was already in the municipality's possession and should have been recognized in cash and cash equivalents.	Lack of review of AFS, Lack of CASWARE training	Non compliance with Section 122 of MFMA	Training of staff on preparation of AFS and caseware training.	Finance	Gugur				
45	Inadequate review and follow-up on undeposited receipts. an amount equating to R6 475 from one of the cashiers at Vischkuil collected on 8 May 2017 was still an undeposited receipt as at 30 June 2017. This means that the amount was not deposited into the municipality's bank account.	Lack of timeous reconciliations and review of amounts deposited	Theft of municipal cash.	Daily reconciliations of amounts received and banked for all cashier points will be done and reviewed by the CFO	Finance	Sindi				

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46	<p>Use of consultants.</p> <ul style="list-style-type: none"> The municipality does not have a policy/strategy that defines the main purposes and objective for appointing consultants. The municipality didn't perform a gap analysis report that confirms that the municipality does not have the requisite skills or resources in its permanent employment to perform the services required by consultants. Didn't ensure that agreements of consultants in accordance with the SCM Regulations. Municipality does not have a consultant's reduction plan. They were no processes in place to ensure that consultants engaged in the activities of the municipality are able to transfer skills to the employees of the municipality. The municipality appointed the consultants for performance information late there didn't comply with circular 82 as the municipality is required to appoint consultants timely basis. 	<p>lack of benchmarking with best practices , and inadequate contract & project management</p>	<p>non adherence to norms and standards</p>	<p>management will attempt to benchmark with municipalities adhering to this norm.</p>	<p>ALL</p>	<p>Paul Mpepe</p>				
47	<p>Inadequate review of administrators' activities on e-Venus. The review of administrators' activities on application systems was not included in the ICT Logical Access policy. As a result, the review of e-Venus user account access rights was only performed once (June 2016) during the 2015-16 period, while other systems were managed by service providers.</p>	<p>The review of administrators' activities on application systems was not included in the ICT Logical Access policy</p>	<p>Malicious or unauthorised activity on the system.</p>	<p>Policy has been developed it will be submitted to LLF, section 80 for review and then submitted to council for approval before it is implemented.</p>	<p>CORPSERV</p>	<p>Sydney</p>				

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48	EFT management: Inadequate verification of bank account numbers before processing supplier payments. - There were no controls in place for identifying changes to supplier bank account numbers on the e-Venus financial systems. - There was no corroborating evidence confirming that controls were in place for an approver to verify that bank account numbers of suppliers and employees were not manipulated, before the payment files are processed for payment.	Lack of risk management assessments.	Financial loss to the municipality.	- Currently all changes to bank accounts are captured and approved by two officials as a control - Register will be maintained to track all changes to bank accounts. - Business Connexions (BCX) to provide the correct layout of files to be imported to ABSA Business Integrator Online (BIO).	Finance	Magda				
49	Shortcomings identified in project management for building of the resevoir in Vischkuil and the bulk pipeline upgrade in Kwazenzele : <u>Resevuoir Vischskuil</u> a)Oversight by consulting engineer on number of valves needed resulted Variation order claimed against the contract., Delays in completion of the resevoir , overquoted rates on BOQ for reservouir project, Lack of supervision and monitoring of project. <u>Water pipelinne</u> b) Delays in completion of the contract. (Water pipeline kwazenzele projected started February 2016 and was supposed to be completed in July 2016 however in October 2017 it still was not complete.	Lack of oversight by management,	Fruitless and wasteful expenditure, irregular expenditure	procurement plans are in place and monitored. Also, management has introduced risk assessment of the Bid Committees.	Infrastructure	Molletapule/isaac				

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50	<p>% completion of the 5 Mega litre reservoir constructed at Endicott in quarter 1 & 2. (Cumulative): Inaccurate supporting evidence submitted: the progress report submitted as supporting evidence had an incorrect calculation as overall progress.</p>	Lack of review of performance supporting evidence.		Review of performance information evidence on a quarterly basis by senior official	Infrastructure	Mottalepuje/Isaac				
51	<p>Leave provision misstated. number of days used to determine the leave provision were incorrectly calculated. As results the leave provision is misstated.</p>	Change of payroll systems: Migration of data from CPI to payroll resulted in incorrect balances.	Financial loss to the municipality. & Noncompliance to section 122 of MFMA	Reconciliation in quarter 3 after the close of the employee tax year.	Finance	Magda				
52 & 55	<p>Presentation and disclosure of the annual performance report. The APR does not have an adequate comparison of prior year planned targets and achieved targets as required by s46 (b), there is also no column added to explain measures taken to improve performance as required by s46 (c) for planned targets that were not achieved.</p> <p>The Annual Report also does not outline the strategic objectives as outlined in the Integrated Development Plan (IDP), only the references to the IDP are included.</p>	lack of competent staff to handle PMS processes	Non compliance with performance regulations	<p>- Management agreed to including corrective measures in future on the APR in order to address inadequate performance. Management disagreed with the finding as projects on SDBIP are once off so there would not be a comparison. And Baseline information has been included in APR.</p>	Municipal Managers office	Wendy				

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53 & 54	Performance management policy does not comply with the Performance Management Regulations and MSA. the policy for performance management does not provide for the monitoring of performance or the measurement or review of performance at least once a year and as such no evidence could be obtained to validate that the system is applied in such a way that it may serve as early warning indicator of underperformance, which is in contravention of the Municipal Systems Act and the Performance Management Regulations.		Non compliance with systems act.	Process plan will be amended to include key role players in performance management system of the municipality, it will also determine frequency of reporting and the lines of accountability.	Municipal managers office	Wendy				
56	Performance management policy does not comply with MSA 41(1)(e). the policy for performance management does not establish a process of reporting to the council, other political structures, political office bearers, staff of the municipality, the public and the appropriate organs of state which is contravention of MSA 41(1)(e).	non prompt adherence to timelines set out	Non compliance with the MSA	Process plan will be updated to include reporting dates of performance information to all committees of council as well as to council.	Municipal Managers office	Wendy				

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57	<p>Performance management policy does not comply with MSA 39.</p> <p>1. there is no evidence on the policy indicating that the process of developing it was managed by council or a committee appointed by council</p> <p>2. there is no evidence of responsibility to develop the system being assigned to the municipal manager; and</p> <p>3. there is no evidence that the proposed system/policy was submitted to council for adoption</p>	lack of policy review and development.	Non compliance with the MSA	Management will develop the performance policy meeting all minimum requirements	Municipal Managers office	Wendy				
58	<p>Performance management policy does not comply with MSA 40.</p> <p>It was noted that the policy provides for review and update on an annual basis but no evidence was provided to corroborate that such review did take place in the current year.</p>	lack of policy review and development.	Non compliance with the MSA	Annual review of performance management policy on a yearly basis.	Municipal Managers office	Wendy.				

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