



PROVINCIAL TREASURY CIRCULAR NO. 38 OF 2018

ACTING DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA: VOTE 1: (MR K MOHLASEDI)
SECRETARY: PROVINCIAL LEGISLATURE OF MPUMALANGA: VOTE 2: (MR L MWALE)
HEAD: PROVINCIAL TREASURY: VOTE 3: (MS NZ NKAMBA)
HEAD: CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS: VOTE 4: (MR PS NYONI)
ACTING HEAD: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS: VOTE 5:
(MR LS MONARENG)
ACTING HEAD: ECONOMIC DEVELOPMENT AND TOURISM: VOTE 6: (MR NM SEBITSO)
HEAD: EDUCATION: VOTE 7: (MS MOC MHLABANE)
HEAD: PUBLIC WORKS, ROADS AND TRANSPORT: VOTE 8: (MS SP XULU)
HEAD: COMMUNITY SAFETY, SECURITY AND LIAISON: VOTE 9: (MR W MTHOMBOTHI)
HEAD: HEALTH: VOTE 10: (DR S MOHANGI)
HEAD: CULTURE, SPORT AND RECREATION: VOTE 11: (MR GS NTOMBELA)
HEAD: SOCIAL DEVELOPMENT: VOTE 12: (MR MV MAHLALELA)
HEAD: HUMAN SETTLEMENTS: VOTE 13: (MR K MASANGE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: OFFICE OF THE PREMIER (MR SS SHONGWE)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL LEGISLATURE (MR ME MPIKA)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR MA KHOZA)
THE CHIEF FINANCIAL OFFICER: VOTE 4: CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR
SEB MATSEBULA)
THE CHIEF FINANCIAL OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT, LAND AND
ENVIRONMENT AFFAIRS (MR MA LETSWALO)
THE CHIEF FINANCIAL OFFICER: VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MS S THRUSH)
THE CHIEF FINANCIAL OFFICER: VOTE 7: EDUCATION (MS GM MASHITENG)
THE CHIEF FINANCIAL OFFICER: VOTE 8: PUBLIC WORKS, ROADS AND TRANSPORT (MS H MDAKA)
THE CHIEF FINANCIAL OFFICER: VOTE 9: COMMUNITY SAFETY, SECURITY AND LIAISON (MS S SEFALA)
THE CHIEF FINANCIAL OFFICER: VOTE 10: HEALTH (MR M PHASWA)
THE ACTING CHIEF FINANCIAL OFFICER: VOTE 11: CULTURE, SPORT AND RECREATION (MR M THOBELA)
THE CHIEF FINANCIAL OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MR JB MBATHA)
THE CHIEF FINANCIAL OFFICER: VOTE 13: HUMAN SETTLEMENTS (MR SB NYOKA)

THE CHIEF EXECUTIVE OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (MR XGS SITHOLE)
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA ECONOMIC REGULATOR (MR BJ MLAMBO)
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY (MR BJ NOBUNGA)
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR R OOSTHUIZEN)

THE CHIEF FINANCIAL OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (MR E POTGIETER)
THE CHIEF FINANCIAL OFFICER: MPUMALANGA ECONOMIC REGULATOR: (MR BL MASEKO)
THE CHIEF FINANCIAL OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY: MPUMALANGA (MR S
MATHYE)
THE CHIEF FINANCIAL OFFICER: MPUMALANGA REGIONAL TRAINING TRUST: (MR MG JAFTA)

THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT
THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT
THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE

AUDIT REPORTS, MANAGEMENT LETTERS AND REMEDIAL ACTION PLAN FOR AUDIT FINDINGS – 2017/2018

The audit by the Office of the Auditor-General for 2017/18 financial year will be concluded on or before the 31 July 2018. All votes and Entities are therefore, requested to submit to Provincial Treasury the copies of the Audit Report, and the Management Letter on or before Monday 13 August 2018, and the completed remedial action plan on or before Friday 31 August 2018.

The remedial action plan framework for audit findings will be distributed to Chief Financial Officers of all Departments and Entities per electronic mail on Friday, 24 July 2018.

In order to address the matters as captured in the relevant audit documentation, the following should be included in the remedial action plan:

1. Issues raised in the Audit Report.
2. Issues raised in the Management Report by the Auditor-General.
3. The actual root causes of the findings, in addition to those mentioned by the AG.
4. The action and all activities that will be taken to address the findings, or the root causes.
5. The due dates by when the findings will addressed, and must be specific.
6. Drivers of Internal Controls.
7. Commitments made.

NB: All AG issues from the previous audits, which were not yet resolved, must be included in the new remedial action plan, and be monitored until they are all resolved.

It would be appreciated if the completed action plan for your Department or Entity be signed off and submitted to the following official on or before Wednesday, **22 August 2018**:

Janet Bezuidenhout
General Manager: Financial Governance
UG, Building 4
E-mail: bezuidenhout@mpg.gov.za

Officials from the Provincial Treasury will evaluate the remedial action plan and provide feedback to your Department or Entity on whether or not all the issues raised have been included in the plan.

It should be emphasized that the Head of a Department, as Accounting Officer, is ultimately accountable for the effective and efficient management of a Department. In terms of Section 38(1) (a) of the PFMA, An Accounting Officer must ensure that the Department maintains effective, efficient and transparent systems of financial and risk management and internal control.

In order to enable the Provincial Treasury to submit consolidated progress reports to all Provincial oversight bodies, progress reports on the remedial action plans for the audit findings should be submitted by the 7th of each month to the above official. The Provincial Treasury officials will always be available to assist the Public Sector Institutions where necessary.

Your co-operation in this regard is much appreciated.

Regards



MS NZ NKAMBA
HEAD: PROVINCIAL TREASURY
DATE: 26/6/2018