



To : Audit and Performance Committee Members
Chairperson: RMC, Acting CEO, Executive Manager: CPS, CFO
Executive Manager: Programme

From : Chief Audit Executive

Date : 26 January 2023

Subject : Final IA report: Adjusted SDBIP, Mid-term Budget adjustment and Multi-year business plan 2022/23 financial year

We have pleasure in submitting our Internal Audit Report relating to **Adjusted SDBIP, Mid-term Budget adjustment and Multi-year business plan 2022/23 financial year**

The report sets out our objectives, approach and scope of the review, our findings and recommendations.

This report has been prepared for the Audit Committee and members of management. This report should not be placed at the disposal of third parties without our written approval. We do not accept responsibility to any other party to whom it may be shown, or who, on their own volition, may decide to rely on it. Should a third party obtain this report without our written consent, we will not be held responsible for any conclusion they might draw from this report. We would be pleased to provide you with further assistance and request that you do not hesitate to contact Mr. S Nelani on 039 254 5108.

Your input into this document will be highly appreciated.

Regards,

Mr. S Nelani: Chief Audit Executive

Date

ADJUSTED SDBIP, MID-TERM BUDGET ADJUSTMENT AND

MULTI- YEAR BUSINESS PLAN 2022/23 FINANCIAL YEAR

REPORT STATUS (FINAL)

2022-2023

FINAL REPORT

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SECTION A

1. INTRODUCTION

In terms of the Internal Audit strategic Plan for 2022-23, Internal Audit commenced with the Audit of Adjusted SDBIP, Mid-term Budget adjustment and Multi-year business plan 2022/23 financial year

Upon conclusion of the audit, a summary of significant findings, if any, will be included in the Executive Summary as well as in the detailed audit report. The detailed audit findings with agreed management comments thereto are shown as appendices to the report.

2. AUDIT OBJECTIVES

- To provide assurance on whether the key management controls in place are adequate and effective to eliminate and/or minimize the high risk areas as identified in Adjusted SDBIP, Multi-year Business plan and Mid-term budget adjustment for the 2022/23 financial year.

3. AUDIT SCOPE

- Test the alignment of the Adjusted SDBIP, Multi-year Business plan and Mid-term budget adjustment for the 2022/23 financial year;
- Test SMART principles on targets both Annual and Quarterly;
- Test the completeness of the Adjusted SDBIP, Multi-year Business plan and Mid-term budget adjustment for the 2022/23 financial year.

4. AUDIT APPROACH

The audit project will be generally focused on the discussions with the relevant key personnel, the review and analysis of the relevant policy, information and source documentation by means of walk through, observation and audit testing.

Due professional care will be exercised during the planning, execution and reporting of the results in respect of this audit project.

Due to limited audit testing and audit test procedures being envisaged, it is important to note that not all significant non-compliance, deficiencies or irregularities may be identified during the execution of this audit project.

5. MANAGEMENT COMMENTS

The matters raised in the draft report have been discussed with personnel at operational level through informal query sheets that were issued during the reviews. Communications of Audit Findings were also issued and Management was also requested to provide comments on the findings and indicate the Responsible Officials for implementation of Internal Audit recommendations. Written Management Comments and Agreed Solutions are included in Section B of this report.

6. FRAUD AND INTERNAL CONTROL

Internal audit work was planned with a reasonable expectation of detecting significant control weaknesses in the specific areas reviewed. Internal Audit procedures alone do not guarantee that fraud will be detected even when carried out with due professional care. Our reviews and investigations as internal auditors should not be relied upon solely to disclose fraud, defalcation or other irregularities that may exist.

7. RISK DEFINITION

Internal audit defines risk as the likelihood of an adverse event occurring that could result in missed business opportunities as well as the organisation not attaining its primary goals and objectives. We assess this risk based upon two parameters, viz. the likelihood of the risk occurring and the impact that the event could have on operations.

Category

Impact: The possible effect of the weakness in control on the division.

Likelihood: The probability of the risk occurring.

Rating

Rating	Impact	Likelihood	Timeliness
H – High	Significant effect on meeting strategic objectives with long-term effects on reputation and/or image.	It is probable unless we do something about it.	The risk needs to be addressed immediately.
M – Medium	Limited effect on meeting strategic objectives with short-term effects on reputation and/or image.	It could happen if it is not given attention.	The risk needs to be addressed within three months.
L – Low	Minimal effect on meeting strategic objectives with limited effects on reputation and/or image.	It is not expected to happen except in unusual conditions.	The risk needs to be addressed within six months.

8. SUMMARY OF SIGNIFICANT FINDINGS

Details of our review findings are contained in Section B of this report. The following is, however a summary of our findings:-

#	Audit Finding	Rating
1.	Omission of targets on the Annual SDBIP Target;	H
2.	No Annual budget allocated for the target;	H
3.	Misalignment of annual budget amount vs Quarterly target budget amount	H
4.	Misalignment of Mid-term adjustment budget vs Adjusted SDBIP	H
5.	Duplication of SDBIP Reference on the Adjusted SDBIP	H
6.	Targets designed do not meet smart criteria	H
7.	Key performance indicator on the SDBIP do not meet the criteria of a good performance indicator	H
8.	Duplication of SDBIP Key Performance Indicator	H

9. CONCLUSION

The review of processes relating to the Adjusted SDBIP, Mid-term budget adjustment and Multi-year business plan indicated that controls are weak and not effectively implemented.

The control activities that require strengthening are presented in the body of the report.

10. ACKNOWLEDGEMENT

We would like to express our appreciation to the various staff members of the Office of Programmes, BTO, OCEO and CPS for their assistance and co-operation during the course of the audit.

ANNEXTURE A: DISTRIBUTION LIST

Name and Designation	Secure action	Implement Action	Information
Ms. B. Jojo CA (SA) Audit and Performance Committee Member			X
Mr Tshangana Audit and Performance Committee Member			X
Mr Z. Zulu Audit and Performance Committee Member			X
AGSA			X
Mr. N.R Xolo Acting CEO	X		X
Ms. D Mrwetyana Executive Manager-CPS	X	X	X
Ms. N Maloi Executive Manager- Programmes	X	X	X
Mr.L Bam CFO	X	X	X

ANNEXURE B: DETAILED INTERNAL AUDIT REPORT

Finding	SDBIP Reference	Department	Description of audit findings	Legal description
<p>1. Omission of target on the Annual target</p>	<p>7.1.1</p>	<p>Programmes</p>	<p>Omission of target on the following SDBIP Project: Cannabis production[2xbusiness plans developed</p>	<p>Paragraph 3.3 of Framework for Managing programme Performance Information (FMPPi) states the following:</p> <p><i>A useful set of criteria for selecting performance targets is the “SMART” criteria</i></p> <ul style="list-style-type: none"> • Specific: <i>the nature and required level of performance can be clearly identified</i> • Measurable: <i>the require performance can be measured</i> • Achievable: <i>the target is realistic given the existing capacity</i> • Relevant: <i>the required performance is linked to the achievement of a goal</i> • Time-bound: <i>the time period or deadline for delivery is specified.</i>

Finding	SDBIP Reference	Department	Description of audit findings	Legal description
<p>2. No budget allocated for the target</p>	<p>7.1.1</p>	<p>Programmes</p>	<p>Business plan project: Cannabis production</p>	<p>Section 87(5)(a) and (b) of the MFMA on Municipal entity Budgets states the following: “ the budget of a municipal entity must-</p> <ul style="list-style-type: none"> (a) Be balanced; (b) Be consistent with any service delivery agreement or other agreement between the entity and the entity’s parent municipality;
<p>3. Misalignment of Annual Budget Amount vs Quarterly target budget amount</p>	<p>7.1.11.8</p>	<p>Programmes</p>	<p>Business plan project: NSF Mixed farming learnership</p> <p>Budget amount as per the annual output: R1606 318.75</p> <p>Budget amount as per quarterly targets: R1606 318.75 + R1606 318.75</p>	<p>Section 87(5) (d)(i)(ii)(iii) of the MFMA states the following: The budget of a municipal entity must-</p> <ul style="list-style-type: none"> (d) include a multi-year business plan for the entity that- <ul style="list-style-type: none"> (i) sets key financial and non-financial performance objectives and measurement criteria as agreed with the parent municipality; (ii) is consistent with the budget and intergrated development plan of the entity’s parent municipality; (iii) is consistent with any service delivery agreement or other agreement between the entity and the entity’s parent municipality.

Finding	SDBIP Reference	Department	Description of audit findings	Legal description
	7.2.4	CPS	Business Plan project: Skills Development Budget amount as per Annual budget output:R10 000.00 Budget amount as per the quarterly targets:R 29 000.00	Section 87"(5) (d)(i)(ii)(iii) of the MFMA states the following: The budget of a municipal entity must- (d) include a multi-year business plan for the entity that- (i) sets key financial and non-financial performance objectives and measurement criteria as agreed with the parent municipality; (ii) is consistent with the budget and intergrated development plan of the entity's parent municipality; (iii) is consistent with any service delivery agreement or other agreement between the entity and the entity's parent municipality.
4. Misalignment of Mid-term adjustment budget vs Adjusted SDBIP	7.1.11.6	Programmes	Business Plan project: LG SETA- Discretionary grant and Short skills programme. Adjusted SDBIP Amount: R3315 200.00 Mid-term adjustment budget:R1 555 200.00	Section 87"(5) (d)(i)(ii)(iii) of the MFMA states the following: The budget of a municipal entity must- (d) include a multi-year business plan for the entity that- (i) sets key financial and non-financial performance objectives and measurement criteria as agreed with the parent municipality; (ii) is consistent with the budget and intergrated development plan of the entity's parent municipality; (iii) is consistent with any service delivery agreement or other agreement between the entity and the entity's parent municipality.

Finding	SDBIP Reference	Department	Description of audit findings	Legal description
	7.1.11.8	Programmes	Business Plan project: NSF Mixed farming Learnership Adjusted SDBIP Amount: R1606 318.75 Mid-term adjustment budget:R1 672 318.75	Section 87"(5) (d)(i)(ii)(iii) of the MFMA states the following: The budget of a municipal entity must- (d) include a multi-year business plan for the entity that- (i) sets key financial and non-financial performance objectives and measurement criteria as agreed with the parent municipality; (ii) is consistent with the budget and intergrated development plan of the entity's parent municipality; (iii) is consistent with any service delivery agreement or other agreement between the entity and the entity's parent municipality.
	7.1.11.14	Programmes	Business Plan project: Services Seta Internship Adjusted SDBIP Amount: R735 000.00 Mid-term adjustment budget:R220 5000.00	Section 87"(5) (d)(i)(ii)(iii) of the MFMA states the following: The budget of a municipal entity must- (d) include a multi-year business plan for the entity that- (i) sets key financial and non-financial performance objectives and measurement criteria as agreed with the parent municipality; (ii) is consistent with the budget and intergrated development plan of the entity's parent municipality; (iii) is consistent with any service delivery agreement or other agreement between the entity and

Finding	SDBIP Reference	Department	Description of audit findings	Legal description
				the entity's parent municipality.
<p>5. Duplication of SDBIP References in the Adjusted SDBIP.</p>	7.1.11.12	Programmes	Business Plan Projects: Services Seta-Learnership And Services Seta- Project Management	Section 87(5)(a)and (b) of the MFMA on Municipal entity Budgets states the following: " the budget of a municipal entity must- (c) Be balanced; (d) Be consistent with any service delivery agreement or other agreement between the entity and the entity's parent municipality;
	7.1.11.12		Business Plan Projects: Services Seta- Project Management	Section 87(5)(a)and (b) of the MFMA on Municipal entity Budgets states the following: " the budget of a municipal entity must- (e) Be balanced; (f) Be consistent with any service delivery agreement or other agreement between the entity and the entity's parent municipality;

Finding	SDBIP Reference	Department	Description of audit findings	Legal description
	7.1.11.4	Programmes	Business Plan Projects: Services Seta-Adult Education and Training	Section 87(5)(a)and (b) of the MFMA on Municipal entity Budgets states the following: “ the budget of a municipal entity must- (g) Be balanced; (h) Be consistent with any service delivery agreement or other agreement between the entity and the entity’s parent municipality;
	7.1.11.4	Programmes	Business Plan Projects: Services Seta- Internship programme	Section 87(5)(a)and (b) of the MFMA on Municipal entity Budgets states the following: “ the budget of a municipal entity must- (i) Be balanced; (j) Be consistent with any service delivery agreement or other agreement between the entity and the entity’s parent municipality;

Root cause

Lack of adequate review of SDBIP, budget and Multi-year business plan by management due to lack of capacity.

Risk/impact

There is risk that performance information reported to the public may not be useful.

There is a risk of negative external audit opinion regarding predetermined objectives.

Recommendations

Management should revise the SDBIP before approval by the board to ensure that there is no omission of targets;

Management must ensure that there is a budget allocated for all Annual and Quarterly targets on the SDBIP;

Management must ensure that there is alignment between SDBIP and Mid-term budget adjustment and multi-year business plan.

Management Response

Management Comment
<ul style="list-style-type: none"> - Management will revise the SDBIP before approval by the board to ensure that there is no omission of targets; - Management will ensure that there is a budget allocated for all Annual and Quarterly targets on the SDBIP; - Management will ensure that there is alignment between SDBIP and Mid-term budget adjustment and multi-year business plan.

Corrective Measure (How are you going to resolve the issue that has been identified)			
Description of the corrective measure	Due Date	Description of the POE	Responsible Person
- Comparison will be made of the MYBP and SDBIP, any	Thursday (02-February 2023)	Revised SDBIP with all corrections.	- Executive Manager Programmes

<p>projects that appear in the MYBP and don't appear in the SDBIP will be included in the SDBIP.</p> <ul style="list-style-type: none"> - A comparison will be made of the Adjusted Budget Project allocations and the Project amounts in the SDBIP. Any variances will be corrected. - Management will ensure the Quarterly budget amount are a pro-rata of Annual Budget amounts. - Comparison of MYBP references with SDBIP project references any duplications should be removed. 			<ul style="list-style-type: none"> - Executive Manager CPS - CFO - CEO
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Preventative Control (What control are you putting in place to ensure that the finding does not recur)			
Description of the Preventative Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Matching targets per MYBP with targets per SDBIP. - Matching project 	<p>02 March 2023 when preparing the 110 day 2023-24 Budget.</p>	<ul style="list-style-type: none"> - MYBP with targets that agree to those of the SDBIP. - SDBIP with budget amounts that 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager

budget amounts in budget with those in SDBIP.		match to those of the SDBIP.	CPS - CFO
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Detective Control (Should your preventative control not function, how are you going to detect the lapse of the preventative control)			
Description of the Detective Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Matching targets per MYBP with targets per SDBIP. - Matching project budget amounts in budget with those in SDBIP. 	02 March 2023 when preparing the 110 day 2023-24 Budget.	<ul style="list-style-type: none"> - MYBP with targets that agree to those of the SDBIP. SDBIP with budget amounts that match to those of the SDBIP. 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS - CFO - CEO

6. TARGETS DESIGNED DO NOT MEET SMART CRITERIA

Standard

Paragraph 3.3 of Framework for Managing programme Performance Information (FMPPi) states the following:

A useful set of criteria for selecting performance targets is the “SMART” criteria

- **Specific:** *the nature and required level of performance can be clearly identified*
- **Measurable:** *the require performance can be measured*
- **Achievable:** *the target is realistic given the existing capacity*
- **Relevant:** *the required performance is linked to the achievement of a goal*
- **Time-bound:** *the time period or deadline for delivery is specified.*

Finding

During the review of adjusted SDBIP of ANDA, it was identified that the targets on the table below do not meet SMART criteria. Please refer to the table for internal audit comments.

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Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.4.1	OCEO	Number of organisational policies reviewed and approved	1. Review and facilitate approval of organisational policies by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.4.2	OCEO	Number of targets achieved	1. Hold 4 Ordinary ANDA Board Meetings held by 30 June 2023. 2. Hold 1x Strategic Planning Session by 30 June 2023. 3. Submit 1 Adjusted Budget 2022/23, 1 Budget 2023/23, 1x Multi-Year Business Plan 2022/2023, 4 In-Year Reports 2021/22, 1 Annual Report 2021/22, 1 Mid-Term Report 2022/23 and 1 Annual Performance Report 2021/22 to ANDM and the Board by 30 June 2023 4. Submit 1 Adjusted Multi-Year Business Plan 2022/23, 1 Final SDBIP 2023/2024 and 1 Adjusted SDBIP 202/23 the Board by 30 June 2023.	There is no alignment between the target and the KPI.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.4.3	OCEO	Number of CDF Meeting attended	1. Attend 4x DCF Meetings by 30 June 2023	There is no alignment between the target and the KPI.

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Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.4.4	OCEO	<p>Number of Quartely in-year Performance and Financial reports consolidated and submitted to the Office of the CEO, Number of Mid-term Budget and performance assessment reports consolidated and submitted to the Office of the CEO, Number of Draft ANDA Multi-year Business Plans consolidated and submitted to the Office of the CEO and Number of Draft SDBIP consolidated and submitted to the Office of the CEO, Number of Monthly management meetings held, Number of Annual reports consolidated and submitted to the Office of the CEO</p>	<ol style="list-style-type: none"> 1. Facilitate the consolidation and submission of 4x Quarterly In-year Performance and Financial Reports to ANDM, Audit and performance Committee and Board by 30 June 2023. 2. Facilitate the consolidation and submission of 1x Mid-term Budget and performance assessment report 2022/23 to ANDM, Audit and performance Committee and Board by 31 May 2023. 3. Facilitate the consolidation and submission of 1x Draft ANDA Multi-year Business Plan 2023/24 to ANDM, Audit and performance Committee and Board by 31 May 2023. 4. Facilitate the consolidation and submission of 1x Draft SDBIP 2023/24 to ANDM, Audit and performance Committee and Board by 31 May 2023. 5. Hold 12 Monthly management meetings by 30 June 2023 6. Facilitate consolidation and submission of the Annual Report 	<p>There is no alignment between the target and the KPI.</p>

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.4.5	OCEO	Number of quartely reviews undertaken	Quartely review ANDA Audit Action Plan by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.4.6	OCEO	Number of quartely reviews undertaken	Quarterly review ANDA Risk Register by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.4.7	OCEO	Number of quarterly reviews undertaken	Quarterly review ANDA litigations Register by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.3.2	BTO	Number of Quartely Asset Management reports produced	To produce 4 Quartely Asset Management Reports by 30 June 2023 dealing with (12x fixed asset register, 12x purchase listing (additions), 4x asset verification reports, 12x updates to the portfolio of assets insured). Advertising for insurance services by 30 June 2023.	The following target "Advertising for insurance services" does not meet SMART principle. It is not measurable and it is not clear how it relates to the KPI.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.3.3	BTO	Number of monthly fleet registers produced	<ol style="list-style-type: none"> To produce 12 Monthly Fleet Management Reports by 30 June 2023. Update licensing of motor vehicle and servicing of motor vehicle by 30 June 2023 	There is lack of alignment between KPI and the following target "Update licensing of motor vehicle and servicing of motor vehicle by 30 June 2023" Further this target is not measurable.
3.7.3.5	BTO	Number of deliverables completed	Complete 7 deliverables by 30th of June 2023 consisting of (1 x ANDA set of AFS, 12 x Sec 87 reports (budget vs actual expenditure), 1 x Sec 88 Mid-term report 4 x Quarterly in-year Financial and performance Reports, External Auditing), ANDA 2023/24 Final Budget, ANDA 2022/23 Adjusted Budget	The target does not meet the SMART Criteria. It is not specific.
3.7.3.6	BTO	Number of System Reports and proof of payments produced	<ol style="list-style-type: none"> 100% mSCOA compliant by 30 June 2023 Faciliate payment of Licence fees by 30 June 2023 	The target does not meet the SMART Criteria. It is not measurable. Further, management has used % as a unit of measure for the target. This requires data for numerator

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
				and data for denominator
3.7.3.7	BTO	Number of reports produced	To produce 4 deliverables by 30 June 2023 entailing (12x Cash & Investment reports, 4x VAT reports, 12x PAYE, 12x Bank Reconciliation, 12x Creditors Reconciliation)	There is no alignment between the target and the KPI.
3.7.3.8	BTO	Number of reviews and updates undertaken on the Irregular Expenditure	1. To review, update ANDA Irregular expenditure by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.1.1	PROGRAMMES	Number of District Cannabis Master Plans developed	1. Development of District Cannabis Master Plan by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.1.4	PROGRAMMES	Number of proposals submitted, Number of social facilitation sessions undertaken	Mobilise funding for the development of technical studies and undertake social facilitation for Macadamia Nuts Plantation by	The target does not meet the SMART Criteria. It is not measurable.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
			30 June 2023	
3.7.1.7.1	PROGRAMMES	Number of operating partners secured	Secure PTO and operating partner for Msukeni Development Centre by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.1.7.5	PROGRAMMES	Number of social facilitations undertaken.	1. Undertake social Facilitation and establish PSC by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable.
3.7.1.11.5	PROGRAMMES	Number of programmes monitored	Monitor and report on the implementation of Boxer and WRSETA Business training programme for 100 learners by 30 June 2023	The target does not meet the SMART Criteria. It is not measurable and is not specific.
3.7.1.11.6	PROGRAMMES	Number of Learners trained, Number of learnership programme monitored	1 .Monitor the Implementation of horticulture short skills programme on 240 learners by 30 June 2023 2. Monitor the Implementation of learnership programme on horticulture for 50 learners by 30	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
			June 2023	
3.7.1.11.7	PROGRAMMES	Number of Learners trained, Number of monitoring reports developed.	Monitor Implementation of learnership programme on project management for 60 learners by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.
3.7.1.11.8	PROGRAMMES	Number of close out reports developed and 236 number of certificates	1. Monitor close up of the learnership programme on mixed farming by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.
3.7.1.11.9	PROGRAMMES	Number of payments monitored	Monitor payments of Final trench for learnership programme by 30 June 2023	The target is not measurable.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.1.11.10	PROGRAMMES	Number of Learners trained, Number of monitoring reports developed.	Facilitate the implementation of short skills programme in End User Computing by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.
3.7.1.11.11	PROGRAMMES	Amount of financial support provided to Emfundisweni	1. Provide financial support for Emfundiswe operations by 30 September 2022	The target is not measurable. Therefore, it does not meet SMART principles.
3.7.1.11.12	PROGRAMMES	Number of learners trained in Clothing manufacturing processes by 30 December 2023	1. Monitor Implementation of learnership programme on Business Administration and Generic Mngementt for 40 learners by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.
3.7.1.11.13	PROGRAMMES	Number of learners trained in Project Management by 30 December 2023	Monitor Implementation of learnership programme on project management for 31 learners by 30 December 202	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.1.11.14	PROGRAMMES	Number of learners trained in Adult Education and Training by 30 June 2023	Facilitate the implementation of short skills programme in Adult Education and Training by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.
3.7.1.11.14	PROGRAMMES	Number of unemployed participating in internship Programme by 30 June 2023	1. Facilitate the implementation of internship programme by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable and is not specific.
3.7.2.1	CPS	Number of CPS policies monitored, Number of organisational policies reviewed and approved	1. Monitor implementation of CPS Policies by 30 June 2023 2. Monitor Reviewal and facilitate approval of all ANDA policies by 30 June 2023	The target is not measurable and is not specific. Therefore, it does not meet SMART principles.
3.7.2.2	CPS	Number of payroll runs processed	1. To process 12x payroll runs by 30 June 2023 2. To submit tax returns to SARS by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, is not specific and is not time bound.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.2.3	CPS	Number of organisational structures reviewed and approved	1.Facilitate the reviewal and approval of organisational structure by 30 June 2023	There is no alignment between the KPI and the target. Further, the target is not measurable.
3.7.2.4	CPS	Number employees trained on CPMD, Number of training programmes facilitated	1. Approval of Annual Training Plan 2.Coordinate Training of BID Committees and 3. OHS Committee by 30 June 2023 4. Register 2 employees on affiliation boards (CIGFARO and IMFO) 5. Develop skills audit for all entity employees and develop annual training plan thereof by 30 June 2023.	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.
3.7.2.5	CPS	Number of deliverables completed	Complete 3 deliverables entaling (Renewal of Anti-virus software on Laptops, Renewal of VIP System license and Monitoring validity of software Licences (munisoft) by 30 June 2023)	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.2.6	CPS	Number of monitoring reports for the implementation of the approved manual general filling systems	1. Review and Monitor Manual General File plan by 30 June 2023 2. Conduct Workshop on Annual file plan by 30 June 202	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.
3.7.2.7	CPS	Number of Accountability Agreements for Senior Managers developed and approved. Departmental meetings conducted	1. Development and Approval of x4 Accountability Agreements for Senior Managers by 30 June 2023 2. Coordinate PMS Workshop to all Entity Employees 3. Conduct performance assessment for CPS staff by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.
3.7.2.8	CPS	Number of Cleaning Material procured, Number of monitoring registers	1. Procure cleaning Material and supplies by 30 June 2023 2. Monitor cleaning services by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.2.9	CPS	Number of quarterly procurement undertaken, Number of quarterly service of the printing Machine	1. To procure stationery quarterly by 30 June 2023 2. Service Printing Machine quarterly by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.
3.7.2.10	CPS	Number of positions filled in line with 2022/23 Organogram	Recruitment of 5 vacant position as per 2022/2023 Organogram (HR Practitioner, SMME Coordinator, Budget and Expenditure Officer, Procurement Clerk and Programme Support Officer) by 30 June 2022	The target is not specific and is not aligned to KPI
3.7.2.11	CPS	Number of offices inspected of health and safety at a regular intervals	To provide health and safety for employees and Assets of the institution at all times by enforcing a high standard of Safety, Health and Hygiene by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.
3.7.2.12	CPS	Number of Leave Applications processed	1. To Manage the Leave Administration of the Institution by 30 June 2023	There is no alignment between the target and the KPI. Further, target does not meet SMART principles as it is not measurable, and is not specific.

Business Plan Reference	Department	Annual KPI	Annual Target	Internal audit comments
3.7.2.15	CPS	<p>Number of Quartely in-year Performance and Financial reports consolidated and submitted to the Office of the CEO, Number of Mid-term Budget and performance assessment reports consolidated and submitted to the Office of the CEO, Number of Draft ANDA Multi-year Business Plans consolidated and submitted to the Office of the CEO and Number of Draft SDBIP consolidated and submitted to the Office of the CEO, Number of Monthly management meetings held, Number of Annual reports consolidated and submitted to the Office of the CEO</p>	<ol style="list-style-type: none"> 1.Submission of 4x Quarterly Reports by 30 June 2023 2. Submission of 2021/2022 Adjusted Budget and Mid Term performance report 2021/22 to the Office of the CEO by 31 May 2022. 3. Submission of 1x Draft ANDA Multi-year Business Plan 2022/23 to the Office of the CEO by 31 May 2022. 4. Submission of 1x Draft SDBIP 2022/23 to the Office of the CEO by 31 May 2022. 5. Submission of Annual Report to the Office of the CEO by 30 June 2022 	<p>There is no alignment between the target and the KPI.</p>

Root cause

Lack of adequate review of SDBIP by management due to lack of capacity.

Risk/impact

There is risk that performance information reported to the public may not be useful.

There is a risk that poorly designed targets may lead to lack of monitoring by leadership and lack accountability of management.

There is a risk of negative external audit opinion regarding predetermined objectives.

Recommendations

Management should revise the SDBIP before approval by the board to ensure that targets set meet SMART criteria.

Management should attend training on planning for performance management to ensure that management is capacitated to be able to design targets that are SMART and is able to critically review usefulness of set indicators.

Management Response

Management Comment
<ul style="list-style-type: none">- Management will ensure that Annual Targets are aligned to Annual KPI's- Management will ensure that SDBIP targets are SMART.- Management will also ensure that SDBIP targets are traceable back to the MYBP.

Corrective Measure (How are you going to resolve the issue that has been identified)

Description of the corrective measure	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Comparing Annual KPI's with Annual Targets in SDBIP and make corrections for any variances. - Reviewing SDBIP targets and revise those that do not meet the SMART principles. - Matching SDBIP targets to projects in the MYBP. 	Thursday (02-February 2023)	Revised SDBIP with all corrections.	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS -CFO -CEO

Preventative Control (What control are you putting in place to ensure that the finding does not recur)

Description of the Preventative Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Matching Annual KPI's with Annual Targets in the SDBIP. - Review SDBIP to ensure that all targets meet the SMART principles. - Tracing SDBIP projects back to the MYBP 	02 March 2023 when preparing the 110 day 2023-24 Budget.	<ul style="list-style-type: none"> - SDBIP with Annual KPI's that agree to Annual targets - SDBIP with SMART targets. - MYBP to which SDBIP can be traced. - 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS - CFO - CEO

Detective Control (Should your preventative control not function, how are you going to detect the lapse of the preventative control)

Description of the Detective Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Matching Annual KPI's with Annual Targets in the SDBIP. - Review SDBIP to ensure that all targets meet the SMART principles. - Tracing SDBIP projects back to the MYBP 	<p>02 March 2023 when preparing the 110 day 2023-24 Budget.</p>	<ul style="list-style-type: none"> - SDBIP with Annual KPI's that agree to Annual targets - SDBIP with SMART targets. - MYBP to which SDBIP can be traced. - 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS - CFO - CEO

FINAL REVIEW

7. KEY PERFORMANCE INDICATORS ON THE SDBIP DO NOT MEET THE CRITERIA OF A GOOD PERFORMANCE INDICATOR

Standard

Chapter 3.2 of FMPPI states the following:

A good performance indicator should be:

- a) Reliable: the indicator should be accurate enough for its intended use and respond to changes in the level of performance*
- b) Well- defined: the indicator needs to have a clear, unambiguous definition so that data will be collected consistently and be easy to understand and use*
- c) Verifiable: it must be possible to validate the processes and systems that procedure the indicator.*
- d) Cost-effective: the usefulness of the indicator must justify the cost of collecting the data.*
- e) Appropriate: the indicator must avoid unintended consequences and encourages service delivery improvement, and not give managers incentives to carry out activities simply to meet a particular target.*
- f) Relevant: the indicator must relate logically and directly to an aspect of the institution's mandate and the realisation of strategic goals and objectives.*

Finding

During the review of 2022/23 Adjusted SDBIP of ANDA, it was identified that key performance indicators are not reliable, well defined, verifiable, costs effective, appropriate and relevant. Please refer to the table below for details and internal audit comments.

Department	Annual KPI	Internal audit comment
OCEO	Number of targets achieved	Key performance indicator lacks measurability, objectivity, relevance and preciseness as it does not indicate input or outcome or output the indicator is intended to measure
OCEO	Number of CDF Meeting attended	Internal Audit is unable to confirm measurability, objectivity, relevance and preciseness as CDF has not been explained by management.
OCEO	Number of Quartely in-year Performance and Financial reports consolidated and submitted to the Office of the CEO, Number of Mid-term Budget and performance assessment reports consolidated and submitted to the Office of the CEO, Number of Draft ANDA Multi-year Business Plans consolidated and submitted to the Office of the CEO and Number of Draft SDBIP consolidated and submitted to the Office of the CEO, Number of Monthly management meetings held, Number of Annual reports consolidated and submitted to the Office of the CEO	Management combined different key performance indicators, of which these indicators maybe a product of different activities. This could lead to limitation of scope regarding verifiability of the indicators. Further, Indicators relate to an internal management process i.e. submission of various documents to CEO. There is no corresponding organisational KPI, Top layer KPI. Even though the KPI as a bottom layer KPI maybe relevant, there is no corresponding relevant top layer KPI.
OCEO	Number of quartely reviews undertaken	The Key performance indicator lacks precision. It is general, there is no indication of what is to be reviewed quarterly. This could

Department	Annual KPI	Internal audit comment
		lead to targets that are irrelevant to the KPI being set by management.
OCEO	Number of quartely reviews undertaken	The Key performance indicator lacks precision. It is general, there is no indication of what is to be reviewed quarterly. This could lead to targets that are irrelevant to the KPI being set by management.
OCEO	Number of quarterly reviews undertaken	The Key performance indicator lacks precision. It is general, there is no indication of what is to be reviewed quarterly. This could lead to targets that are irrelevant to the KPI being set by management. The
BTO	Number of deliverables completed	The Key performance indicator lacks precision. It is general, there is no indication of what deliverables are. This could lead to targets that are irrelevant to the KPI being set by management.
BTO	Number of System Reports and proof of payments produced	The Key performance indicator lacks precision. It is general, there is no indication of what system and there is also no indication of proof of payment of what. This could lead to targets that are irrelevant to the KPI being set by management.
BTO	Number of reports produced	The Key performance indicator lacks relevance and precision. There is no indication of what the report is for. Therefore, targets set may be irrelevant to the KPI.

Department	Annual KPI	Internal audit comment
BTO	Number of reviews and updates undertaken on the Irregular Expenditure	The indicator lacks precision and measurability. How will the management measure the number of reviews and updates?
PROGRAMMES	Number of District Cannabis Master Plans developed	The KPI is not specific, it does not indicate the district for which the cannabis master plan is to be developed.
PROGRAMMES	Number of proposals submitted, Number of social facilitation sessions undertaken	The KPI is not specific, as it does not indicate what the proposals are for and management has not documented what social facilitation relates to.
PROGRAMMES	Number of operating partners secured	The KPI lacks precision. Management has not indicated what these operating partners are for.
PROGRAMMES	Number of social facilitations undertaken.	The KPI is not specific, as it does not indicate what social facilitation relates to.
PROGRAMMES	Number of programmes monitored	The KPI is generic, management has not indicated what programmes are to be monitored.
PROGRAMMES	Number of Learners trained, Number of learnership programme monitored	The KPI does not indicate what learners will be trained on. Further, the indicator may not be verifiable as it is vague. Management has not indicated what the learnership programme being monitored relates to.

Department	Annual KPI	Internal audit comment
PROGRAMMES	Number of Learners trained, Number of monitoring reports developed.	<p>The KPI does not indicate what learners will be trained on. Further, the indicator may not be verifiable as it is vague.</p> <p>Management has not indicated what the monitoring report to be developed is about. i.e. what will the management be monitoring?</p>
PROGRAMMES	Number of close out reports developed and 236 number of certificates	The KPI does not indicate what the close out report to be developed is for, and does not indicate what the certificates will be for. Therefore, the KPI lacks precision
PROGRAMMES	Number of payments monitored	The KPI does not indicate what these payments will be for. Therefore, the KPI lacks precision
PROGRAMMES	Number of Learners trained, Number of monitoring reports developed.	<p>The KPI does not indicate what learners will be trained on. Further, the indicator may not be verifiable as it is vague.</p> <p>Management has not indicated what the monitoring report to be developed is about. i.e. what will the management be monitoring?</p>
PROGRAMMES	Number of learners trained in Clothing manufacturing processes by 30 December 2023	The KPI does is not precise, and is not measurable. The indicator may not be verifiable, as it is not clear as to how a trained learner in clothing manufacturing process will be identifiable.

Department	Annual KPI	Internal audit comment
PROGRAMMES	Number of learners trained in Project Management by 30 December 2023	The KPI does is not precise, and is not measurable. The indicator may not be verifiable, as it is not clear as to how a trained learner in project management will be identifiable.
PROGRAMMES	Number of learners trained in Adult Education and Training by 30 June 2023	The KPI does is not precise, and is not measurable. The indicator may not be verifiable, as it is not clear as to how a trained learner in Adult Education and Training will be identifiable.
PROGRAMMES	Number of unemployed participating in internship Programme by 30 June 2023	The KPI is not clear as to what unemployed refers to. Therefore, targets may not be relevant to KPI.
CPS	Number of CPS policies monitored, Number of organisational policies reviewed and approved	KPI is not measurable as the process relating to the monitoring of the CPS policies may not be verifiable. Does organisational policies refer to ANDA or to CPS? The indicator relating to review and approval of organisational policies is similar to KPI reference numbered 3.7.4.1 of the of CEO's office. The key performance indicator is not time bound
CPS	Number of payroll runs processed	How is a payroll run processed? What does processing of a payroll run mean. The KPI is not precise.
CPS	Number of organisational structures reviewed and approved	The KPI is not precise. How many structures does ANDA have? Does management intend to measure the number of structures reviewed? The KPI is not time bound

Department	Annual KPI	Internal audit comment
CPS-	Number employees trained on CPMD, Number of training programmes facilitated	The KPI may not be verifiable i.e. at what stage is an employee trained on CPMD? KPI is not measurable and is not precise. The training programmes to be facilitated have not been specified.
CPS	Number of deliverables completed	The Key performance indicator lacks precision. It is general, there is no indication of what deliverables are. This could lead to targets that are irrelevant to the KPI being set by management.
CPS	Number of Accountability Agreements for Senior Managers developed and approved. Departmental meetings conducted	The Key Performance Indicator measures the an internal process of developing and approval of Accountability agreements. There is no indicator that relates to accountability agreements being entered into with relevant parties. Therefore, the KPI is inadequacy regarding the relevance of this KPI. The processes relating to development and approval of Accountability agreements of senior managers may be different to the process relating to departmental meetings. It is therefore not clear as to why the two key performance indicators have been clustered

Department	Annual KPI	Internal audit comment
CPS	Number of Cleaning Material procured, Number of monitoring registers	<p>The Key performance indicator is not precise. The Key performance indicator has not been adequately designed. It is not clear as why management would choose number of cleaning material procured as a key performance indicator.</p> <p>What is the monitoring register for, i.e. what will the management be monitoring?</p> <p>The process relating to procurement of cleaning material or counting of cleaning material procured may be different from the processes of monitoring. therefore, it is not clear as to why these key performance indicators are clustered.</p>
CPS	Number of quartely procurement undertaken, Number of quartely service of the printing Machine	Does this KPI relate to any procurement done by CPS or procurement done at ANDA? The indicator relating to number of quarterly service of printing machine is not precise, therefore, it is vague.
CPS	Number of Quartely in-year Performance and Financial reports consolidated and submitted to the Office of the CEO, Number of Mid-term Budget and performance assessment reports consolidated and submitted to the Office of the CEO, Number of Draft ANDA Multi-year Business Plans consolidated and submitted to the Office of the CEO and Number of Draft SDBIP consolidated and submitted to the Office of the	This KPI is a duplication of KPI with the following reference number 3.7.4.4 of the OCEO

Department	Annual KPI	Internal audit comment
	CEO, Number of Monthly management meetings held, Number of Annual reports consolidated and submitted to the Office of the CEO	

Root cause

Lack of adequate review of SDBIP by management due to lack of capacity.

Risk/impact

There is risk that performance information reported to the public may not be useful.

There is a risk that poorly designed key performance indicators may lead to lack of service delivery, lack of monitoring by leadership and lack accountability of management.

There is a risk of negative external audit opinion regarding predetermined objectives.

Recommendations

Management should revise the SDBIP before approval by the board to ensure that key performance indicators meet the criteria of good performance indicator.

Management should attend training on planning for performance management to ensure that management is capacitated to be able to design good performance indicators and is able to critically review usefulness of set key performance indicators.

Management Response

Management Comment

- Management will revise the SDBIP to ensure that targets are precise.
- Management will ensure that KPI's are verifiable.
- Management will ensure that targets are specific

Corrective Measure (How are you going to resolve the issue that has been identified)

Description of the corrective measure	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Management to revise SDBIP to make targets clear and unambiguous thus clarifying what they are measuring. - Management to revise SDBIP to make targets have tangible aspects that can be verified. - Management to revise SDBIP to make targets clear on what they are measuring. They should be specific. 	Thursday (02-February 2023)	Revised SDBIP with all corrections.	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS -CFO -CEO

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Preventative Control (What control are you putting in place to ensure that the finding does not recur)			
Description of the Preventative Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Review SDBIP to ensure that targets clear and unambiguous. - Review SDBIP to ensure that targets have tangible aspects that can be verified. - To review SDBIP to make sure targets are clear on what they are measuring. They should be specific. 	02 March 2023 when preparing the 110 day 2023-24 Budget.	<ul style="list-style-type: none"> - SDBIP targets that are clear and unambiguous. - SDBIP with targets that are verifiable. - SDBIP with targets that are specific. 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS - CFO - CEO

Detective Control (Should your preventative control not function, how are you going to detect the lapse of the preventative control)			
Description of the Detective Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Review SDBIP to ensure that targets clear and unambiguous. - Review SDBIP to ensure that targets have 	02 March 2023 when preparing the 110 day 2023-24 Budget.	<ul style="list-style-type: none"> - MYBP with targets that agree to those of the SDBIP. SDBIP with budget amounts that match to those of the SDBIP. 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS

<p>tangible aspects that can be verified.</p> <ul style="list-style-type: none"> - To review SDBIP to make sure targets are clear on what they are measuring. They should be specific. 			<ul style="list-style-type: none"> - CFO - CEO
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FINAL REPORT

8. DUPLICATIONS OF SDBIP

Standard

Chapter 3.2 (b) and 3.2 (e) of FMPPI states the following:

A good performance indicator should be:

- a) Well- defined: the indicator needs to have a clear, unambiguous definition so that data will be collected consistently and be easy to understand and use*
- b) Appropriate: the indicator must avoid unintended consequences and encourages service delivery improvement, and not give managers incentives to carry out activities simply to meet a particular target.*

Finding

During the review of SDBIP it was identified that the indicators below had elements of duplication.

Please refer to the table below for details

Business Plan Reference	Department	Annual KPI	Annual Target	Internal Audit comment
3.7.1.11.14	PROGRAMMES	Number of learners trained in Adult Education and Training by 30 June 2023	Facilitate the implementation of short skills programme in Adult Education and Training by 30 June 2023	Duplicated business plan reference number
3.7.1.11.14	PROGRAMMES	Number of unemployed participating in internship Programme by 30 June 2023	1. Facilitate the implementation of internship programme by 30 June 2023	Duplicated business plan reference number
3.7.2.15	CPS	Number of Quartely in-year Performance and Financial reports consolidated and submitted to the Office of the CEO, Number of Mid-term Budget and performance assessment reports consolidated and submitted to the Office of the CEO, Number of Draft ANDA Multi-year Business Plans consolidated and submitted to the Office of the CEO and Number of Draft SDBIP consolidated and submitted to the Office of the CEO, Number of Monthly	<ol style="list-style-type: none"> 1. Submission of 4x Quarterly Reports by 30 June 2023 2. Submission of 2021/2022 Adjusted Budget and Mid Term performance report 2021/22 to the Office of the CEO by 31 May 2022. 3. Submission of 1x Draft ANDA Multi-year Business Plan 2022/23 to the Office of the CEO by 31 May 2022. 4. Submission of 1x Draft SDBIP 2022/23 to the Office of the CEO by 31 May 2022. 5. Submission of Annual Report to the Office of the CEO by 30 June 2022 	Duplicated KPI

Business Plan Reference	Department	Annual KPI	Annual Target	Internal Audit comment
		management meetings held, Number of Annual reports consolidated and submitted to the Office of the CEO		

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Business Plan Reference	Department	Annual KPI	Annual Target	Internal Audit comment
3.7.4.4	OCEO	<p>Number of Quartely in-year Performance and Financial reports consolidated and submitted to the Office of the CEO, Number of Mid-term Budget and performance assessment reports consolidated and submitted to the Office of the CEO, Number of Draft ANDA Multi-year Business Plans consolidated and submitted to the Office of the CEO and Number of Draft SDBIP consolidated and submitted to the Office of the CEO, Number of Monthly management meetings held, Number of Annual reports consolidated and submitted to the Office of the CEO</p>	<ol style="list-style-type: none"> 1. Facilitate the consolidation and submission of 4x Quarterly In-year Performance and Financial Reports to ANDM, Audit and performance Committee and Board by 30 June 2023. 2. Facilitate the consolidation and submission of 1x Mid-term Budget and performance assessment report 2022/23 to ANDM, Audit and performance Committee and Board by 31 May 2023. 3. Facilitate the consolidation and submission of 1x Draft ANDA Multi-year Business Plan 2023/24 to ANDM, Audit and performance Committee and Board by 31 May 2023. 4. Facilitate the consolidation and submission of 1x Draft SDBIP 2023/24 to ANDM, Audit and performance Committee and Board by 31 May 2023. 5. Hold 12 Monthly management 	Duplicated KPI

Business Plan Reference	Department	Annual KPI	Annual Target	Internal Audit comment
			meetings by 30 June 2023 6. Facilitate consolidation and submission of the Annual Report to ANDM, Audit and Performance Committee and Board by 30 June 2023	

Lack of adequate review of SDBIP by management due to lack of attention to details.

Risk/impact

There is risk that performance information reported to the public may not be useful.

There is a risk of negative external audit opinion regarding predetermined objectives.

Recommendations

Management should revise the SDBIP before approval by the board to ensure that duplications of the SDBIP are resolved.

Management Response

Management Comment
<ul style="list-style-type: none"> - Management will ensure that KPI's are not duplicated.

Corrective Measure (How are you going to resolve the issue that has been identified)			
Description of the corrective measure	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Management to revise SDBIP to remove duplicate KPI's. 	<p>Thursday (02-February 2023)</p>	<p>Revised SDBIP with all corrections.</p>	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS -CFO -CEO

Preventative Control (What control are you putting in place to ensure that the finding does not recur)

Description of the Preventative Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Review SDBIP to ensure that KPI's are not duplicated. 	02 March 2023 when preparing the 110 day 2023-24 Budget.	<ul style="list-style-type: none"> - SDBIP KPI's that are not duplicated. 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS - CFO - CEO

Detective Control (Should your preventative control not function, how are you going to detect the lapse of the preventative control)

Description of the Detective Control	Due Date	Description of the POE	Responsible Person
<ul style="list-style-type: none"> - Review SDBIP to ensure that KPI's are not duplicated. 	02 March 2023 when preparing the 110 day 2023-24 Budget.	<ul style="list-style-type: none"> - - SDBIP KPI's that are not duplicated. 	<ul style="list-style-type: none"> - Executive Manager Programmes - Executive Manager CPS - CFO - CEO