

Gauteng Provincial Government SCOPA Briefing

2022/23 Audit Outcomes Analysis

October 2023



GAUTENG
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

GGT2030
GROWING GAUTENG TOGETHER

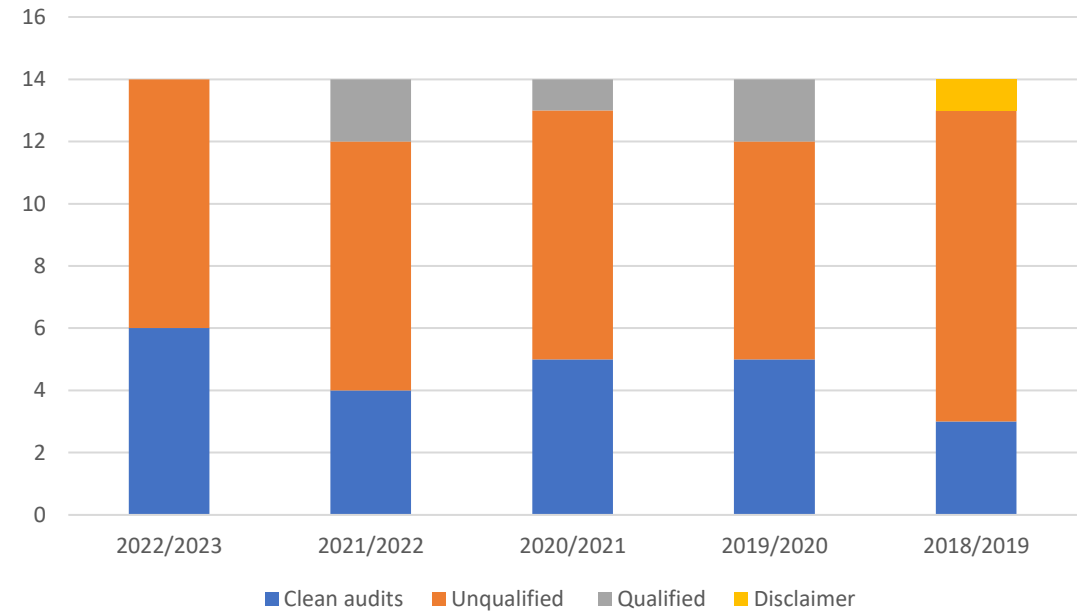
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Departments Audit Outcomes – 2022/2023

Audit Outcomes	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019
Clean audits	6	4	5	5	3
Unqualified	8	8	8	7	10
Qualified	0	2	1	2	0
Disclaimer	0	0	0	0	1
Total	14	14	14	14	14

Audit Outcomes for GPG Departments
2018/2019 - 2022/2023





Departments Audit Outcomes – 2022/2023

2022/2023 Audit Outcomes per GPG Department

Vote	Department	AFS Opinion	APR Findings	Compliance Findings
1	<i>Office of the Premier</i>	Unqualified	No	No
3	<i>Economic Development</i>	Unqualified	No	No
4	<i>Health</i>	Unqualified	Yes	Yes
5	<i>Education</i>	Unqualified	No	No
6	<i>Social Development</i>	Unqualified	Yes	Yes
7	<i>COGTA</i>	Unqualified	No	No
8	<i>Human Settlements</i>	Unqualified	No	Yes
9	<i>Roads and Transport</i>	Unqualified	No	Yes
10	<i>Community Safety</i>	Unqualified	No	Yes
11	<i>Agriculture and Rural Development</i>	Unqualified	No	Yes
12	<i>Sport, Arts, Culture and Recreation</i>	Unqualified	Yes	Yes
13	<i>e-Government</i>	Unqualified	No	No
14	<i>Gauteng Provincial Treasury</i>	Unqualified	No	No
15	<i>Infrastructure Development</i>	Unqualified	No	Yes



Movement in Audit Outcomes – 2022/2023

MOVEMENT IN AUDIT OUTCOMES - DEPARTMENTS

SUSTAINED CLEAN AUDITS

Office of the Premier

COGTA

e-Government

Gauteng Treasury

IMPROVED TO CLEAN

Economic Development

Education

IMPROVED TO UNQUALIFIED

Roads & Transport

Human Settlements

SUSTAINED UNQUALIFIED

Health

Social Development

Agriculture & Rural Development

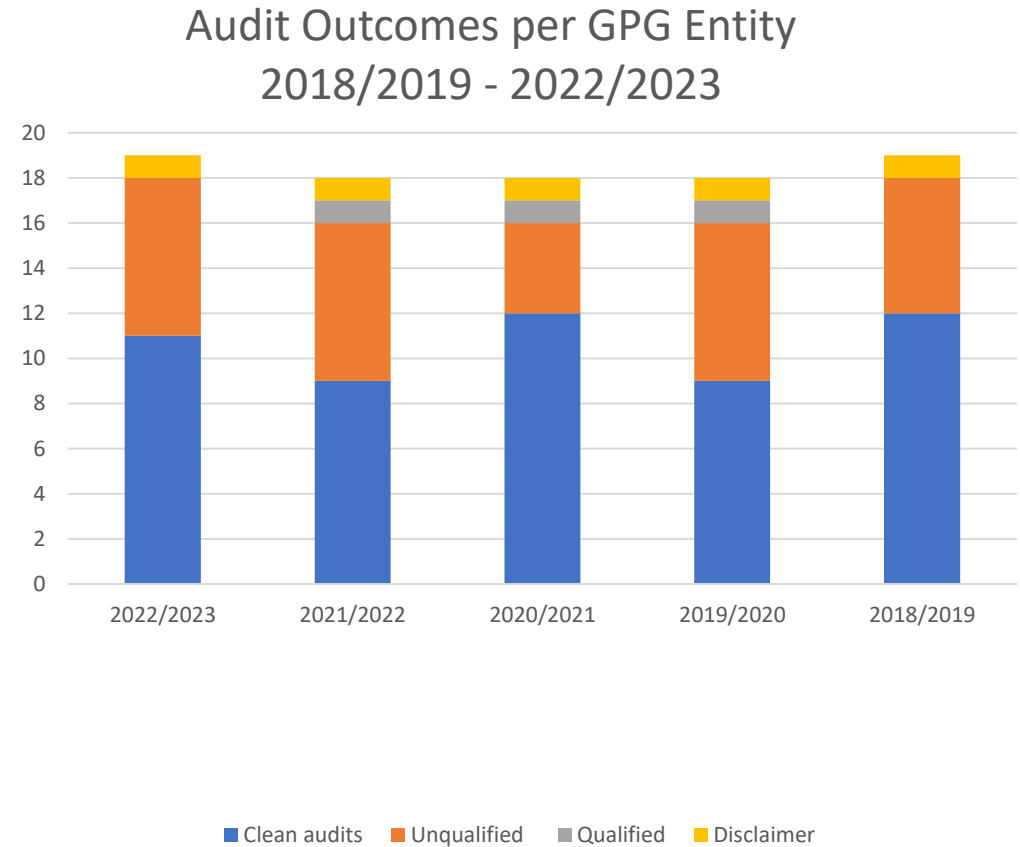
Community Safety

Sport, Arts, Culture & Recreation

Infrastructure Development

Entities Audit Outcomes – 2022/2023

Audit Outcomes per Entity					
Audit Outcomes	2022/2023	2021/2022	2020/2021	2019/2020	2018/2019
Clean audits	11	9	12	9	12
Unqualified	7	7	4	7	6
Qualified	0	1	1	1	0
Disclaimer	1	1	1	1	1
Total	19	18	18	18	19



Entities Audit Outcomes – 2022/2023

2022/2023 Audit Outcomes per GPG Entity				
No.	Entity	AFS Opinion	APR Findings	Compliance Findings
1	Gauteng Infrastructure Financing Agency (GIFA)	Unqualified	No	No
2	Gauteng Enterprise Propeller	Unqualified	No	Yes
3	Gauteng Tourism Authority	Unqualified	Yes	No
4	Gauteng Gambling Board	Unqualified	No	Yes
5	Gauteng Film Commission	Unqualified	No	No
6	Gauteng Liquor Board	Unqualified	No	No
7	Gauteng Growth and Development Agency	Unqualified	No	No
8	Supplier Park Development Company	Unqualified	No	No
9	Constitutional Hill Precinct	Unqualified	No	No
10	Innovation Hub	Unqualified	No	No
11	IDZ Development Company	Unqualified	No	No
12	Cradle of Humankind World Heritage	Unqualified	No	No
13	Dinokeng	Unqualified	No	No
14	G-Fleet Management	Unqualified	Yes	Yes
15	Gautrain Management Agency	Unqualified	No	No
16	MEDSAS	Unqualified	No	Yes
17	Gauteng Housing Fund	Disclaimer	N/A	N/A
18	Gauteng Partnership Fund	Unqualified	Yes	No
19	Transport Authority of Gauteng	Unqualified	No	Yes



Movement in Audit Outcomes – 2022/2023

MOVEMENT IN AUDIT OUTCOMES		
<u>SUSTAINED CLEAN AUDITS</u> Gauteng Infrastructure Financing Agency Gauteng Film Commission Gauteng Growth and Development Agency Supplier Park Development Company Constitutional Hill Precinct Innovation Hub IDZ Development Company Gautrain Management Agency	<u>IMPROVED TO CLEAN</u> Gauteng Liquor Board Cradle of Humankind Dinokeng	<u>SUSTAINED UNQUALIFIED</u> Gauteng Enterprise Propeller Gauteng Tourism Authority MEDSAS Gauteng Partnership Fund Transport Authority of Gauteng **
	<u>IMPROVED TO UNQUALIFIED</u> G-Fleet Management	
	<u>RAMAINS DISCLAIMED</u> Gauteng Housing Fund	<u>REGRESSED TO UNQUALIFIED</u> Gauteng Gambling Board

Key Audit Risk Areas

- ❑ Material misstatements in the AFS (Repeat Findings)
 - Review of audit action plans to ascertain if action plans are aligned to the findings
 - Bilateral with departments and entities on their clean audit strategies
 - Provide training in identified areas of weakness/ where necessary
 - Quarterly reviews of IFS based on the Automated AFS Solution
 - Full and complete utilisation of SAP and Asset Management Systems to ensure accurate and credible of financial information

- ❑ Reliability and usefulness of the performance information
 - Review of APP indicators, targets and TID's (Technical Indicator Definitions) in areas of qualification (OoP)
 - Review of APP targets to align to the AGSA's audit of the 'lived experience'
 - Conduct internal audits on the areas of qualification (Gauteng Audit Services)



Vacancies in Key Management Positions – Departments

Vote	Department	Accounting Officer	Chief Financial Officer	Head SCM
1	Office of the Premier			
3	Economic Development			**
4	Health	X	X	X
5	Education	X		
6	Social Development			
7	COGTA			
8	Human Settlement			X
9	Roads and Transport			X
10	Community Safety			
11	Agriculture and Rural Development	X		
12	Sport, Arts, Culture and Recreation	X		
13	e-Government			
14	Gauteng Provincial Treasury			
15	Infrastructure Development			X

Legend:

X = Acting

= No one acting currently

** = To start in November



Vacancies in Key Management Positions – Entities

No.	Entity	CEO	Chief Financial Officer	Head SCM
1	Gauteng Infrastructure Financing Agency (GIFA)			
2	Gauteng Enterprise Propeller			
3	Gauteng Tourism Authority		X	
4	Gauteng Gambling Board		X	
5	Gauteng Film Commission	X		
6	Gauteng Liquor Board			
7	Gauteng Growth and Development Agency			
8	Cradle of Humankind World Heritage			
9	Dinokeng			
10	G-Fleet Management	X	X	
11	Gautrain Management Agency			
12	MEDSAS	X		
13	Gauteng Housing Fund			
14	Gauteng Partnership Fund			
<p>Legend: <i>X = Acting</i> <i># = No one acting currently</i></p>				

Key Audit Risk Areas

- ❑ Vacancies in Key Management Personnel
 - Resulting in Organisational instability
 - Poor quality of the information submitted
 - Challenges with finalizing Material Irregularities issued by AGSA
 - Creates a culture of lack of consequence management

Unauthorised Expenditure- Departments		
Department	2023/24 R'000	2022/23 R'000
Health	-	10 758
TOTAL	-	10 758

- Unauthorised expenditure for the Department of Health was not approved as per Unauthorised Expenditure Act of 01 June 2023.
- The UE act will be implemented by Health before the end of the financial year



Irregular Expenditure - Departments

Department	2022/23			
	Opening Balance -01 April 2022	Amount Confirmed	Amounts Condoned	Closing Balance -31 March 2023
	R'000		R'000	R'000
Office of the Premier	1 666	228	-	1 894
Economic Development	8 833	-	-	8 833
Health	22 312 799	2 264 505	-	24 577 304
Education	6 086 413	575 739	(2 589 126)	4 073 026
Social Development	1 075 629	9 039	-	1 084 668
Human Settlement	10 118 451	382 359	(224 310)	10 276 500
COGTA	5 940	736	(879)	5 797
Roads & Transport	210 439	2 316 982	(2 160 020)	367 401
Community Safety	79 478	-	(28 058)	51 420
Agriculture	86 161	2 404	-	88 565
SACR	691 370	5 053	-	696 423
e-Government	72 455	2 028	-	74 483
Gauteng Treasury	-	-	-	-
Infrastructure Development	2 019 051	158 243	-	2 177 294
TOTAL	42 768 685	5 717 316	(5 002 393)	43 483 608



Irregular Expenditure - Departments

Department	2023/24 - Quarter 01			
	Opening Balance -01 April 2023	Amount Confirmed	Amounts Condoned	Closing Balance-30 June 2023
	R'000		R'000	R'000
Office of the Premier	1 894	-	(1 469)	425
Economic Development	8 833	-	-	8 833
Health	24 577 304	880 270	-	25 457 574
Education	4 073 026	81 244	-	4 154 270
Social Development	1 084 668	-	(69 879)	1 014 789
Human Settlement	10 276 500	9 348	-	10 285 848
COGTA	5 797	-	-	5 797
Roads & Transport	367 401	428 171	-	795 572
Community Safety	51 420	-	-	51 420
Agriculture	88 565	-	-	88 565
SACR	696 423	266	-	696 689
e-Government	74 483	-	-	74 483
Gauteng Treasury	-	-	-	-
Infrastructure Development	2 177 294	39 544	-	2 216 838
TOTAL	43 483 608	1 438 843	(71 348)	44 851 103

Irregular Expenditure - Departments

- IE incurred in 2022/23 amounted to R5.7 billion, due to non-compliance to SCM legislation and prescripts
- Only R5 billion of the total IE of R43.4 billion was condoned at the end of the financial year
- At the end of Q1 of 2023/24, only R71.3 million was condoned while IE incurred amounts to R1.4 billion
- Slow progress on condonations due to:
 - Lack of applications for condonation
 - Unavailability of documentation to support application for condonation of historical IE/ F&WE
 - Slow response time to providing the required supporting documents
 - Incomplete investigations/ determination tests
 - Lack of implementation of recommendations (consequence management) from the investigation by AO/AA
- AO/AA should be held accountable for the continued flouting of SCM legislation and prescripts in their departments/ entities



Irregular Expenditure - Entities

Entities	Opening balance -01 April 2022	Amount Confirmed	2022/2023		Closing balance-31 March 2023
			Amounts Condoned	Amount not condoned and removed	
	R'000	R'000	R'000	R'000	R'000
Gauteng Gambling Board	-	6 026	-	-	6 026
Gauteng Liquor Board	15 974	-	-	-	15 974
GGDA	77 676	1 670	(22 631)	-	56 715
Gauteng Tourism Authority	-	-	-	-	-
Gauteng Enterprise Propeller	159 451	1 521	-	(14 363)	146 609
Dinokeng	149	-	-	-	149
Cradle of Humankind	-	-	-	-	-
Gauteng Partnership Fund	54 154	8 328	-	-	62 482
Housing Fund	-	-	-	-	-
Medical Supplies Depot	1 449 442	9 207	-	-	1 458 649
g-Fleet Management	103 801	79	-	-	103 880
Gautrain Management Agency	-	-	-	-	-
Gauteng Film Commission	-	-	-	-	-
GIFA	-	-	-	-	-
TOTAL	1 860 647	26 831	(22 631)	(14 363)	1 850 484



Irregular Expenditure – Entities Q1

Entities	2023/2024 - Quarter 01			Closing Balance-30 June 2023
	Opening balance -01 April 2023	Amount Confirmed	Amounts Condoned	
	R'000	R'000	R'000	
Gauteng Gambling Board	6 026	-	-	6 026
Gauteng Liquor Board	15 974	-	-	15 974
GGDA	56 715	-	(10 500)	46 215
Gauteng Tourism Authority	-	-	-	-
Gauteng Enterprise Propeller	146 609	-	-	146 609
Dinokeng	149	-	-	149
Cradle of Humankind	-	-	-	-
Gauteng Partnership Fund	62 482	3 312	-	65 794
Housing Fund	-	-	-	-
Medical Supplies Depot	1 458 649	2 043	-	1 460 692
g-Fleet Management	103 880	-	-	103 880
Gautrain Management Agency	-	-	-	-
Gauteng Film Commission	-	-	-	-
GIFA	-	-	-	-
TOTAL	1 850 484	5 355	(10 500)	1 845 339

Irregular Expenditure - Entities

- IE balance at the end of 2022/23 financial year amounts to R1.8 billion, with R26.8 million incurred during the year and R22.6 million condoned
- At the end of Q1 of 2023/24, IE to an amount of R10.5 million was condoned, while an amount of R5.3 million was reported
- The issues remain the same in entities as well

Fruitless and Wasteful Expenditure -Departments

Department	2022/23			
	Opening Balance-01 April 2022	Amount confirmed	Amount written off	Closing Balance -31 March 2023
	R'000	R'000	R'000	R'000
Office of the Premier	-	-	-	-
Economic Development	3 683	-	(353)	3 330
Health	250 968	15 046	-	266 014
Education	-	173	(173)	-
Social Development	9 788	-	-	9 788
Human Settlement	683 451	33 667	-	717 118
COGTA	-	-	-	-
Roads & Transport	106 182	2 516	-	108 698
Community Safety	849	-	(100)	749
Agriculture	20 596	5 528	-	26 124
SACR	502	5	-	507
e-Government	34 582	-	-	34 582
Gauteng Treasury	-	-	-	-
Infrastructure Development	-	48 135	-	48 135
TOTAL	1 110 601	105 070	(626)	1 215 045



Fruitless and Wasteful Expenditure – Departments Q1

Department	2023/24 -Quarter 01				Closing Balance-30 June 2023 R'000
	Opening Balance-01 April 2023	Amount confirmed	Amount written off	Amounts Recoverable	
	R'000	R'000	R'000	R'000	
Office of the Premier	-	-	-	-	-
Economic Development	3 330	-	-	-	3 330
Health	266 014	523	-	-	266 537
Education	-	1	-	-	1
Social Development	9 788	-	-	-	9 788
Human Settlement	717 118	1 749	-	-	718 867
COGTA	-	-	-	-	-
Roads & Transport	108 698	-	-	-	108 698
Community Safety	749	-	-	-	749
Agriculture	26 124	-	-	-	26 124
SACR	507	1	-	-	508
e-Government	34 582	-	-	-	34 582
Gauteng Treasury	-	-	-	-	-
Infrastructure Development	48 135	-	-	-	48 135
TOTAL	1 215 045	2 274	-	-	1 217 319

Fruitless & Wasteful Expenditure - Departments

- ❑ There has been an increase of R105 million in F&WE incurred during 2022/23
- ❑ At the end of 2023/24 Q1, there were no write offs or recovery, while R2.2 million was incurred
- ❑ The AO/AA should reduce this balance on an annual basis as they are authorised to approve the FW&E write-offs
- ❑ Increasing Fruitless and Wasteful expenditure
 - Non-adherence to invoice payment terms/ regulations
 - Delays in settling litigations resulting in interest charges
 - Investigations/determination tests not completed
 - Consequence management not implemented by AO/AA
 - Unavailability of documentation to support application for condonation of historical F&WE



Fruitless and Wasteful Expenditure -Entities

Entities	2022/2023				
	Opening Balance- 01 April 2022	Amount confirmed	Amount written off	Amounts Recoverable	Closing Balance- 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Gauteng Gambling Board	-	205	-	-	205
Gauteng Liquor Board	-	15	-	-	15
GGDA	1 219	240	-	(409)	1 050
Gauteng Tourism Authority	-	-	-	-	-
Gauteng Enterprise Propeller	20 023	-	-	-	20 023
Dinokeng	93	-	(3)	-	90
Cradle of Humankind	3	-	(3)	-	-
Gauteng Partnership Fund	216	-	-	-	216
Housing Fund	-	-	-	-	-
Medical Supplies Depot	30 713	-	-	-	30 713
g-Fleet Management	316	6 694	-	(6 694)	316
Gautrain Management Agency	-	-	-	-	-
Gauteng Film Commission	-	-	-	-	-
GIFA	-	-	-	-	-
TOTAL	52 583	7 154	(6)	(7 103)	52 628



Fruitless and Wasteful Expenditure -Entities

Entities	2023/2024 -Quarter 01				
	Opening Balance- 01 April 2023	Amount confirmed	Amount written off	Amounts Recoverable	Closing Balance-30 June 2023
	R'000	R'000	R'000	R'000	R'000
Gauteng Gambling Board	205	-	-	-	205
Gauteng Liquor Board	15	-	-	-	15
GGDA	1 050	1	-	-	1 051
Gauteng Tourism Authority	-	-	-	-	-
Gauteng Enterprise Propeller	20 023	-	-	-	20 023
Dinokeng	90	-	-	-	90
Cradle of Humankind	-	-	-	-	-
Gauteng Partnership Fund	216	-	-	-	216
Housing Fund	-	-	-	-	-
Medical Supplies Depot	30 713	-	-	-	30 713
g-Fleet Management	316	-	-	-	316
Gautrain Management Agency	-	-	-	-	-
Gauteng Film Commission	-	-	-	-	-
GIFA	-	-	-	-	-
TOTAL	52 628	1	-	-	52 629

Fruitless and Wasteful Expenditure -Entities

- F&WE balance amounts to R52.6 million at the end of the financial year, while IE incurred during the year amounted to R7.1 million
- At the end of 2023/24 Q1, F&WE incurred amounts to R1 000
- Again, there is minimal movement in the condonations in entities



2022/2023 30-Day Payment Compliance

30 Day Payment Compliance Results

Department	April	May	June	July	August	September	October	November	December	January	February	March	TOTAL
Premier	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Health	20%	41%	31%	71%	53%	60%	43%	43%	32%	21%	61%	44%	43%
Education	95%	100%	100%	100%	100%	100%	100%	100%	100%	99%	100%	100%	100%
Transport	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Infrastructure Dev.	54%	65%	88%	99%	100%	100%	100%	100%	100%	96%	99%	100%	92%
Infrastructure Dev. Client Depts	0%	0%	28%	22%	47%	86%	48%	67%	97%	76%	93%	89%	54%
Infrastructure Dev - All	54%	65%	40%	48%	62%	96%	80%	94%	99%	92%	97%	96%	77%
Safety	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Agriculture	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Human Settlement	100%	99%	100%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Social Dev.	80%	92%	98%	98%	100%	100%	100%	100%	100%	98%	99%	98%	97%
Economic Dev.	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
E-Government	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Treasury	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Sport	100%	100%	100%	96%	100%	100%	100%	100%	100%	100%	98%	98%	99%
COGTA	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
GPG Total	35%	53%	41%	79%	64%	72%	61%	58%	47%	47%	79%	76%	59%
GPG Total (EXCL. GDoH, DID)	93%	98%	100%	99%	100%	100%	100%	100%	100%	99%	100%	100%	99%

2022/2023 30-Day Payment Compliance

- ❑ At the end of 2022/23, GPG departments were at 59% compliance for 30 days payment
- ❑ The main contributing departments to provincial non-compliance were:
 - GDoH with only 43% of invoices paid within 30 days
 - GDID paid 77% of their invoices within legislated time. However, if client departments are excluded (Health and Education mainly), DID compliance increases to 92%
- ❑ Social Development and Sports were at 97% and 99% compliance, respectively



2023/24 Q 2 30-Day Payment Compliance

30 Day Payment Compliance Results

Department	April	May	June	July	August	September	YTD Q2
Premier	100%	100%	100%	99%	100%	100%	100%
Health	9%	18%	49%	76%	55%	70%	46%
Education	99%	100%	100%	100%	100%	100%	100%
Transport	100%	100%	100%	100%	100%	100%	100%
Infrastructure Dev.	92%	100%	100%	100%	100%	100%	99%
Infrastructure Dev. Client Depts	94%	100%	97%	97%	99%	100%	98%
Infrastructure Dev - All	92%	100%	100%	99%	100%	100%	98%
Safety	100%	100%	100%	100%	100%	100%	100%
Agriculture	100%	100%	100%	100%	100%	100%	100%
Human Settlement	100%	100%	100%	100%	99%	100%	100%
Social Dev.	100%	97%	100%	99%	100%	100%	99%
Economic Dev.	100%	100%	100%	100%	100%	100%	100%
E-Government	100%	100%	100%	100%	100%	100%	100%
Treasury	100%	100%	100%	100%	100%	100%	100%
Sport	98%	93%	95%	100%	100%	100%	98%
COGTA	100%	100%	100%	100%	100%	100%	100%
GPG Total	18%	29%	62%	86%	67%	78%	57%
GPG Total (EXCL. GDoH, DID)	100%	99%	100%	100%	100%	100%	100%

2023/2024 Q 2 30-Day Payment Compliance

- ❑ At the end of Q2 of the current year, GPG departments were at 57% compliance for 30 days payment overall.
- ❑ The main contributing department to provincial non-compliance were:
 - GDoH with only 46% of invoices paid within 30 days at the end of Q2
- ❑ The results for Health seem to have improved slightly from the same period last financial year
- ❑ Health's 30 day payments statistics are liable to decline on the latter part of the financial year as their cash for goods & services will be depleted by unbudgeted litigation payments (attached bank account by Sheriff of the Court)
- ❑ At the end of September 2023, an amount to R359 million had been paid to the Sheriff of the Court through the attached Health's bank for unsettled litigations

2023/2024 Health 30 Day Payment Improvement Plan

- The department has been implementing the first in, first out payment method
- Subjecting all invoices older than 2021/2022 to a verification process to eliminate duplicate and possible fraudulent payment prior to payment
- Analysis of open purchase orders and closure where they are no longer required
- Automation of the payment run process to avoid human intervention
- System to be enhanced not to accept invoices older (Invoice date) than 3 years after clean-up
- Funds to be availed to settle all accrued payments (after clean-up), through reprioritization process.



Contingent Liabilities - Departments

Department	R'000			
	Opening Balance as at 01 April 2022	Reported During 2022/23	Paid/ Cancelled/ Reduced During 2022/23	Closing Balance as at 31 March 2023
Office of the Premier	25 221	14 970	967	39 224
Economic Development	2 629	-	505	2 124
Health	17 542 171	1 349 122	738 555	18 152 738
Education	1 501 814	218 282	549 122	1 170 974
Social Development	51 897	72 219	-	124 116
COGTA	-	-	-	-
Human Settlement	2 858 530	25 784	128 050	2 756 264
Roads and Transport	363 111	76 322	30 119	409 314
Community Safety	74 588	52 921	22 491	105 018
Agriculture and Rural Development	146 693	14	28 350	118 357
Sport, Arts, Culture and Recreation	17 723	2 120	1 035	18 808
E-Government	-	-	-	-
Gauteng Treasury	33 153	5 979	-	39 132
Infrastructure	343 414	254 480	282 253	315 641
Total	22 960 944	2 072 213	1 781 447	23 251 710

Contingent Liabilities - Departments

- The balances reported relate mainly to Medico Legal claims for Health, unpaid disputed invoice claims and breach of contracts for DHS and injuries on duty and also injuries sustained by learners while at school for Education
- Health is the biggest contributor with 78% of province's contingent liability, at R18 billion
- Should payment of these CL eventuate, they will have a negative impact on the budget and service delivery as they are not budgeted for
- At the end of 2022/23, an amount of R1.7 bn was paid, with R738 million relating to Health
- At the end of Q2 in the current year, the Sheriff of the Court had interdicted an amount of R671 million from Health's bank account, with R359 million of this paid already
- Health has not been able to provide an action plan or strategy and consequence management related to the eradication of Medico legal claims



Thank you