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## PROVINCIAL TREASURY CIRCULAR NO. 46 OF 2017

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**TO:**

**DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA: VOTE 1: (MR T MDAKANE)**  
**HEAD: PROVINCIAL TREASURY: VOTE 3: (MS NZ NKAMBA)**  
**HEAD: CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS: VOTE 4: (MR PS NYONI)**  
**HEAD: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS: VOTE 5: (MS SL XULU)**  
**HEAD: ECONOMIC DEVELOPMENT AND TOURISM: VOTE 6: (MR MW MKHIZE)**  
**HEAD: EDUCATION: VOTE 7: (MS MOC MHLABANE)**  
**HEAD: PUBLIC WORKS, ROADS AND TRANSPORT: VOTE 8: (MR KM MOHLASEDI)**  
**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 SW MNISI)**  
**ACTING HEAD: SOCIAL DEVELOPMENT: VOTE 12: (MS TE MHLONGO)**  
**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 ACTING CHIEF FINANCIAL OFFICER: VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MS H 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 CB MNISI)**  
**THE CHIEF FINANCIAL OFFICER: VOTE 11: CULTURE, SPORT AND RECREATION (MR B NGOMA)**  
**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 GAMBLING BOARD (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 GAMBLING BOARD (MR BL MASEKO)**  
**THE CHIEF FINANCIAL OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR MG JAFTA)**  
**THE ACTING CHIEF FINANCIAL OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY (MR S MATHYE)**

**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 PLANS FOR AUDIT FINDINGS: 2016/17**

The audit by the Auditor-General South Africa (AGSA) for the 2016/17 financial year will be concluded on or before 31 July 2017.

The remedial action plan framework for audit findings has been distributed to Chief Financial Officers of all Departments and Public Entities per electronic mail on 24 July 2017.

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

1. Issues raised in the Audit Report
2. Issues raised in the Audit Management Letter
3. Drivers of Internal Controls
4. Commitments made

In the main the following were findings of the content analysis performed by the Provincial Treasury of the 2015/16 financial year and Departments and Public Entities are requested to ensure that:

1. The root causes of the findings are identified by management as they are responsible for the day-to-day activities to ensure that the internal control deficiencies are addressed.
2. The actions and all activities that will be taken will address the findings and the root causes.
3. The due dates by which the findings will be addresses must be specific to enable monitoring.

In order for the Provincial Treasury to perform an executive analysis of all audit findings, Departments and Public Entities are requested to submit copies of the Audit Reports and the Management Letters on or before **14 August 2017** and the signed action plans to the following official on or before **21 August 2017**:

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 plans and provide feedback and recommendations to Departments and Public Entities on the completeness and content analysis.

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 **7<sup>th</sup> 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: 27/07/2017**