

Num ber	Page no	Finding	Classification	Rating	Priority	Preventative Control	2016/17 Financial Statements Actions	Official responsible	Implementation date	Due date	Progress %
70	161	Revenue: Rentals paid by the community and municipal staff are not market related		Other important matters		Ensure rentals paid are market related	None	Municipal Manager	28-Feb-18	31-Mar-18	0%
71	162	Revenue: Rates reconciliation not performed		Other important matters		Adjust heading of reconciliation to property rates and debtor reconciliation	None	Accountant Revenue	28-Feb-18	31-Mar-18	0%
72	163	Revenue: Property register not split into two parts and the property register not published on the website		Other important matters		Ensure property register are split in two parts and that the property register is published on the website	None	Accountant revenue and Admin Manager	01-Feb-18	31-Mar-18	0%
73	164	Revenue: Differences between auditors recalculation and amount disclosed in the annual financial statements	Misstatements in financial statements	Other important matters		No action to be taken	None	Accountant Revenue	01-Feb-18	31-Mar-18	100%
74	166	Revenue: No rental agreements in place for rentals of municipal properties	Misstatements in financial statements	Other important matters		Ensure contracts for rentals of municipal properties are in place	None	Admin Manager	01-Feb-18	31-Mar-18	0%
75	167	Revenue - Property Transfers : Municipal property sold but not removed on the asset register	Misstatements in financial statements	Other important matters		Remove municipal property that was sold from asset register	None	Accountant Revenue and Accountant Assets and IT	01-Feb-18	30-Jun-18	0%

SJ Myburgh



Acting Municipal Manager