

CORRECTIVE ACTION TAKEN OR TO BE TAKEN IN RESPONSE TO AUDIT ISSUES

NATURE OF AUDIT QUERY	AUDIT QUERY	RESPONSE FROM MUNICIPALITY
Property, Plant and Equipment	I was unable to obtain sufficient appropriate audit evidence for infrastructure assets and work in progress due to inadequate underlying records to support these amounts. I could not confirm these amounts by alternative means. Consequently, I was unable to determine whether any adjustment relating to infrastructure assets and work in progress stated at R1488, 35 million and R597, 91 million respectively, included in note 4 in the financial statements was necessary.	<p>Work in progress Assets</p> <ul style="list-style-type: none"> • The Asset Management Unit (AMU) will engage respective Heads of Departments delegated with managing construction of projects and establish whether projects listed on the work in progress register are still in the progress or complete • For the projects in progress, the AMU engage project managers/consulting engineers to establish the percentage of completion of projects. • For each project listed on the work in progress register the Asset Management Unit with the assistance of Heads of Departments will establish whether projects listed are stand alone or linked to another project or vote • The AMU will obtain from project managers/consulting engineers payment certificates for payments made against each project listed on the work in progress register. • The AMU will maintain a separate file for each project. Project files will have supporting documents in respect of the activities that took place since inception of the project. This will include supplier invoices, cost allocation journals, orders, requisitions, payment certificates,

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		<p>completion certificates, etc. that support the project value for consecutive years from inception to completion.</p> <ul style="list-style-type: none"> • Each capital project file will be updated with supporting documents (supplier invoices, cost allocation journals, orders, requisitions, payment certificates, completion certificates, etc.) for expenditure incurred each month. <p>Completed Work in progress Assets</p> <ul style="list-style-type: none"> • For work in projects identified as complete the AMU will obtain from respective Heads of Departments completion certificates and project costing for projects completed during 2012/13 and 2013/14. • The Asset Manager will review all supporting documents (completion certificates, payment certificates, project costing etc.) before capitalising a project from work in progress to completed assets. • The municipality will appoint an independent valuer to determine the values of completed work in progress assets where supporting documents (supplier invoices, orders, requisitions, payment certificates, completion certificates, project costing etc.) cannot be obtained. <p>This is a recurring audit issue should it not be considered for inclusion in the audit plan</p>
Leave Provision	The municipality did not have adequate systems in place to maintain records of leave transactions taken during the year, as	The following measures have been taken to address the audit findings on employee leave balances –

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	<p>a result, I could not confirm the leave pay provision amounting to R33, 06 million included in the payables from exchange transactions balance of R300, 60 million. Consequently, I was unable to determine whether any adjustment relating to the leave pay provision was necessary.</p>	<ul style="list-style-type: none"> • The Human Resources department has commenced processing uncaptured employee leave forms. These will then be filed in respective personnel leave files. • A task team has been established to recalculate leave balances, starting as far back as 2008. • A team has been tasked with ensuring that leave taken is supported by the authorised leave forms and filed in personnel files • Internal Audit Unit will conduct a sample test to verify the accuracy and completeness of employee leave balances • Employee leave balances will be imported on the new Sage system procured by the municipality in order for leave to be updated regularly and accurately • Respective departments to ensure timely submission of authorised employee leave forms to the Human Resources department for processing • Human Resources Clerks will ensure that employee leave forms received are processed timeously to the Payroll system and filed in personnel files. • The municipality is currently in the process of migrating to a new Sage system that will reduce the need for paper processing.
<p>Restatement of corresponding figures</p>	<p>As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2013 have been restated as a result of an error discovered during 2014 in the financial statements of the Newcastle municipality at, and for the year ended 30 June 2013.</p>	<ul style="list-style-type: none"> • In 2014 the municipality performed monthly reconciliations of all account balances in the general ledger. This was performed to ensure that all account balances were adequately reconciled and sufficiently supported by a sub-ledger, list or supporting documents. • Items or transactions that were not accounted for in prior periods were recognized in the corresponding figures. • In order to avoid recurrences of this audit finding, all account balances (assets, liabilities and equity) in the general ledger have been assigned

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		<p>to each directorate to ensure that account balances are properly reconciled and sufficiently supported.</p> <ul style="list-style-type: none"> • A monthly tracker has been implemented and monitored by the municipality to ensure that the reconciliations are being performed on a monthly basis and reviewed by senior management. • The accuracy and completeness of general journals must be reviewed, all journal vouchers must be supported with detailed calculations signed by the preparer, reviewer and capturer. Once the journals have been processed on the financial system it must be verified by the preparer that it has been captured accurately. • A detailed exercise was performed to ensure that closing balances per the signed AFS agree with closing balances per the accounting system.
<p>Material Losses And Impairment</p>	<p>As disclosed in note 53 to the financial statements, material losses in electricity of 45,49 million kilowatts amounting to R20,3 million were incurred as a result of transmission losses and illegal connections.</p>	<p>Technical Losses:</p> <ul style="list-style-type: none"> • Essentially, these amount to the loss of electricity energy in the form of heat to the atmosphere or environment, which cannot be recovered. In 2014 this loss was confirmed to be 2,4%. <p>Non-technical losses:</p> <ul style="list-style-type: none"> • This refers to all the unrecorded electricity delivery. One potential reason for this shortfall is that prepaid customers generally under-purchase electricity. Another factor is the unrecorded consumption where meters have been removed and not replaced. Furthermore, illegal connections and incorrect calibration of meters also contribute to consumption not being recorded. The inaccuracy of the bulk purchase meters, both at the municipality and Eskom also contribute to this non-technical shortfall.

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		<p>Municipal Electricity Losses:</p> <ul style="list-style-type: none"> • The industry benchmark for electricity losses within the municipality environment as indicated by NERSA is approximately 12%. The losses recorded by the municipality for both 2012/13 and 2013/14 financial years were 6% of electricity purchases. • Technical losses within the municipality are made up of standard line losses, unmetered own consumption, free basic electricity, street lighting and robots. The standard line losses account for approximately 2,4% of the total energy delivered to the municipality from the Ncandu Substation Intake point. The municipality has engaged Eskom to do a study for verification of the loss factor value of 2,4%. In order to improve the losses the municipality has installed meters in its own facilities to ensure that all of the delivered electricity is accounted for. Free basic electricity is accurately managed as the value of electricity consumed is compensated for adequately. • All the municipal meters have now been calibrated by an external meter calibration facility. Faulty meters are a cause of unrecorded consumption. A number of meters are being replaced on a weekly basis when they are faulty. • The municipality is also investing R5,5 million in a SCADA system which is being rolled out in the current financial year. This will assist in the measurement and control of the delivered and billed electricity.

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Material Losses And Impairment	As disclosed in note 12 to the financial statements, the municipality provided for impairment of Value Added Tax of approximately R25,6 million as recoverability is considered doubtful due to it being disputed by the South African Revenue Services.	<ul style="list-style-type: none"> • The municipality's VAT consultant calculated an input VAT receivable amounting to R25,6 million. • Due to the amounts being disputed by SARS the municipality considered the recoverability of the amounts claimed as doubtful. As a result, a provision for the impairment was raised for in the annual financial statements. • After reporting date however the municipality received an amount of R9 million and anticipates that a further R6 million from SARS will be received by March 2015. • The municipality's consultant who raised the refund is liaising with SARS in addressing queries raised and submission of documentation required in order to receive the outstanding amounts • Senior management has engaged with SARS and the recoverability of the refund is being closely monitored. • VAT reconciliations are currently performed on a monthly basis, and reviewed by a senior official. • Should the consultant not transfer skills to the senior official as well
Significant uncertainties	With reference to note 42 to the financial statements the municipality is a defendant in various supplier and staff lawsuits. The municipality is defending these claims as it believes that the claims are invalid. The ultimate outcomes of these matters cannot presently be determined and no provision for any liability that may result has been made in the financial statements.	<ul style="list-style-type: none"> • The municipality's legal department maintains a list of all pending legal matters and litigations which are monitor. • Going forward the legal department will monitor the status of all pending legal matters and litigations with the municipality's legal representatives. • Progress on pending legal matters and litigations will be tracked on a monthly basis and reported to the office of the CFO and Municipal Manager.
Material Losses And Impairment	As disclosed in note 13 to the financial statements, the municipality provided for impairment of consumer debtors of	<ul style="list-style-type: none"> • The municipality is currently in the process of establishing a credit control unit within the revenue department. • The closing date for applications of appointment of resources to

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	<p>approximately R15,5 million, due to poor collection practices.</p>	<p>manage this department was 16 January 2015. The municipality anticipates that applicants will be interviewed in February and the unit operational by March 2015.</p> <ul style="list-style-type: none"> • This unit will be responsible for collecting debt from 0 – 60 days thereafter it will be the responsibility of the service provider. The unit will be responsible for: <ul style="list-style-type: none"> - Making telephone calls on a daily basis to customers who have arrear accounts - Making arrangements for payments - Indigents - Door to door visits ensuring that consumers are aware of their arrear status - Verification of indigent debtors • Management anticipates that the establishment of a credit control unit with the municipality actively involved in the recovery of outstanding debt will make a difference in improving the debt collection. • The municipality is in the process of finalizing a bid for the provision for debt management services where a service provide will be appointed and responsible for the collection of debt older than 60 days. The municipality anticipates that the appointment of the bid will be finalized by 4 February 2015.
<p>Procurement And Contract Management</p>	<p>Goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by supply chain management (SCM) regulation 19(a). Deviations were approved by the accounting officer even though it was not</p>	<ul style="list-style-type: none"> • The municipality plans to facilitate the SCM Regulations to SCM officials. Training will be provided to SCM officials on how and when to utilise the urgent/emergency delegations. • Departmental training will be performed and department roadshows will be done to assist departments to differentiate between urgent/emergencies and poor planned projects. • The municipality also plans to facilitate to ensure that user departments

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	impractical to invite competitive bids, in contravention of SCM regulation 36(1).	<p>better understand the provisions and procedures of SCM policy and Regulations.</p> <ul style="list-style-type: none"> • The SCM Department will develop a procurement plan for the 2015/16 financial year. This will ensure procurement of good/services are properly planned. • Deviations from the normal procurement process will be pre-approved by the Acting CFO and Accounting Officer. This will be recorded to a deviations register and submitted to Council on a monthly basis.
Procurement And Contract Management	Contracts were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act, 2000 (Act No.5 of 2000).	<ul style="list-style-type: none"> • Where awards are made to a bidder who does not have the highest points, reasons substantiating why the award was not made will be required. Reasons for decisions and recommendations will be recorded in the Bid Evaluation Committee minutes (BEC) and reports to the Bid Evaluation Committee (BAC). • Supporting evidence to decisions and recommendations by the BEC will be scanned and filed by the municipality's SCM department. • A checklist will be developed and implemented to ensure that the BEC processes are standardized and the recommendations by BEC are in line with the Municipal SCM Regulations and Preferential Procurement Policy Framework Act. • Roll-out and training of the BEC checklist will be conducted before the end of March 2015. • Using the SCM checklist developed and implemented, all instances of non-compliance SCM regulations identified will be reported to the Accounting Officer and the Mayor.
Procurement And Contract Management	Awards were made to providers who are in the service of other state institutions or whose directors/principal shareholders are in service of the state institutions, in	<ul style="list-style-type: none"> • The municipality intends procuring the services of a service provider who will assist with the verification of supplier database information. Section 32 of the Municipal Supply Chain Regulations will be used to fast track the appointment of this service provider,

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	<p>contravention of section 112U) of the MFMA and SCM regulations 44.</p>	<ul style="list-style-type: none"> • Suppliers and individuals who are identified as in service of the state or who's directors/shareholders are in service of the state will be red-flagged to ensure that the municipality refrains from transacting with the aforementioned suppliers. • This list will be used and monitored by the SCM department in the procurement of goods and services. • The municipality intends to seek the assistance of KZN Provincial Treasury and Department of Co-operative Governance and Traditional Affairs (CoGTA) in addressing this finding.
<p>Annual Financial Statement</p>	<p>The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of S122 of MFMA. Material misstatements of four items identified by the auditors were subsequently corrected. However, supporting documents for the provision for leave and property, plant and equipment that could not be provided resulted in the annual financial statements receiving a qualified opinion.</p>	<ul style="list-style-type: none"> • Corrected misstatements were largely comprised of a difference in opinion in the accounting treatment of Uthukela Water transactions during the year and unidentified irregular expenditure which not disclosed in the financial statements. • The municipality prepared and implemented a year-end plan to ensure that all elements needed to compile the annual financial statements were done timeously. • Activities relating to the preparation of the year-end closure and preparation of the financial statements were assigned to individuals and progress of the year-end closure was monitored on a weekly basis. • Draft annual financial statements were submitted to internal audit and audit committee for review and comment according to the year-end plan. • A similar year-end plan will be developed for the preparation of the annual financial statements which will be implemented during the year-end closure of accounts. • The year-end plan will be delegated to the office of the CFO who will track progress of the preparation of the annual financial statements. This will ensure that adequate time is allowed for the review of the annual

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		financial statements and working paper file by internal audit and audit committee.
Procurement And Contract Management	Awards were made to providers who are in the service of the municipality in contravention of section 112U) of the MFMA and SCM regulation 44. Furthermore, the provider failed to declare that he/she was in the service of the municipality, as required by SCM regulation 13(c).	<ul style="list-style-type: none"> • The SCM department will forward the names and identity numbers of directors and shareholders/members of suppliers/service providers to confirm that the directors and shareholders/members are not in employ of the municipality before awards are made. • The municipality will facilitate the completion of outstanding interest declarations by personnel who have not declared their business interests. • Where it is identified that employees of the municipality have interests in suppliers/service providers, the SCM department will compile a list of suppliers/service providers who's directors/shareholders are employed by the municipality. This will be used to ensure that no awards are made to suppliers in service of the municipality during the procurement process. • The abovementioned listing will be one of the qualifying criteria that will be checked on the BEC checklist before a bid is recommended for award by BEC. • The municipality intends using it's current service provider i.e. TransUnion to assist identifying suppliers who's directors and/or shareholders are in service of the municipality or other state institutions. This will assist the municipality to proactively identify suppliers who's directors and/or shareholders are in service of the municipality or other state institutions.
Procurement And Contract	Awards were made to bidders other than those recommended by the bid evaluation committee without adequate ratification by	<ul style="list-style-type: none"> • Where awards are made by the BAC to a bidder who is not recommended by the BEC, reasons substantiating why the award was not made will be required. Reasons for decisions and recommendations

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Management	the accounting officer, as required by SCM regulation 29(5)(b).	<p>will be recorded in the Bid Evaluation Committee (BAC) minutes and resolutions.</p> <ul style="list-style-type: none"> • Supporting evidence to decisions and recommendations by the BAC will also be scanned and filed by the municipality's SCM department. • A checklist will be developed and implemented to ensure that the BAC processes are standardized and the recommendations by BAC are in line with the Municipal SCM Regulations and Preferential Procurement Policy Framework Act. • Roll-out and training of the BAC checklist will be conducted before the end of March 2015. • Should the AO not ratify the appointment of bidders other than that being recommended – the response is silent on this aspect
Asset Management	An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.	<ul style="list-style-type: none"> • The Asset Management Policy will be reviewed and updated to ensure that it meets the provisions of GRAP • Adherence to the Asset Management policy will be strictly monitored. • Asset champions will be appointed in every department to ensure adherence to the policy at the level of departments. • The Asset Manager will be responsible to ensure that this process is place and working by 28 February 2015.
Expenditure Management	Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA.	<ul style="list-style-type: none"> • Internal controls as reflected throughout this document will ensure that the irregular expenditure will be minimised. • The municipality intends work-shopping SCM and personnel from respective departments irregular expenditure

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		<ul style="list-style-type: none"> The implementation of MFMA Circular 65 and its registers will be implemented
Consequence management	Appropriate action was not taken against officials and role players in the SCM system where investigations proved failure to comply with the SCM system, as required by SCM regulation 38(1)(b).	<ul style="list-style-type: none"> The report from the Co-operative Governance and Traditional Affairs (CoGTA) was an interim report. Responses in respect of the report findings were submitted by the municipality to the Office of the MEC for review.
Expenditure Management	Money owing by the municipality was not always paid within 30 days or an agreed period, as required by section 65(2)(e) of the MFMA.	<ul style="list-style-type: none"> All invoices received by the municipality will be date-stamped on receipt for payment processing. The financial system programmers will be instructed to introduce a module that will allow on invoices to be captured by the department of finance onto the system before they are distributed to departments. Finance will then be able to monitor and follow up with departments to ensure that all outstanding invoices are paid within the 30 days of receiving invoices. This control will eliminate the current situation of invoices being sent to the departments first without the knowledge of the creditors office hence delays in payment occurs. The Creditor's department will ensure that the creditor's age analysis is monitored on a monthly basis.

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<p>Leadership</p>	<p>Management did not exercise adequate oversight over financial reporting and compliance with laws and regulations, as well as internal control. In this regard, management did not ensure that the municipality was able to prepare credible financial reports that are supported and evidenced by reliable financial information and that all procurement of goods and services are done in accordance with SCM regulations.</p>	<ul style="list-style-type: none"> • In 2014 the municipality performed monthly reconciliations of all account balances in the general ledger. This was performed to ensure that all account balances were adequately reconciled and sufficiently supported by a sub-ledger, list or supporting documents. • To ensure that all account balances (assets, liabilities and equity) in the general ledger are reconciled and sufficiently supported and evidenced by credible information, general ledger votes were assigned to each directorate to ensure that reconciliation of account balances are delegated to individuals. Going forward, this will ensure accurate and credible financial reporting (i.e. Section 71, 72 and financial statements etc) • Amounts and balances that could not be supported or reconciled were written off • A monthly tracker has been implemented and monitored by the municipality to ensure that the reconciliations are being performed on a monthly basis and reviewed by senior management. • The SCM checklist developed and implemented by the SCM department will be used to test existing contracts and bid files. Missing information and documents required in terms of the SCM Regulations Preferential Procurement Policy Framework Act will be reported to the Accounting Officer and the Mayor. • The BEC and BAC checklist that will be developed and rolled will be used to ensure that the Municipal SCM Regulations and Preferential Procurement Policy Framework Act are adhered to. • Roll-out and training of the BEC checklist will be conducted before the end of March 2015. • Using the SCM checklist currently being implemented at the SCM department, all instances of non-compliance SCM regulations identified will be reported to the Accounting Officer and the Mayor.

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Financial and Performance Management	<p>Daily and monthly controls were not operational throughout the period. Management did not prepare regular, accurate and complete financial statements that are supported and evidenced by reliable information as year-end procedures were not carried out in accordance with the applicable financial reporting framework. Adequate review and monitoring over compliance with legislation was not undertaken due to staff not understanding their respective roles and responsibilities.</p>	<ul style="list-style-type: none"> • In 2014 the municipality performed monthly reconciliations of all account balances in the general ledger. This was performed to ensure that all account balances were adequately reconciled and sufficiently supported by a sub-ledger, list or supporting documents. • Reconciliations are currently performed and reviewed on a monthly basis. • The monthly preparation and reviewing of reconciliations is ongoing and individuals and Directors have been assigned to ensure that this is being timely performed. • The municipality should consider the preparation of credible interim financial statements 										
Governance	<p>The risk assessment process did not adequately address the accuracy and completeness of financial reporting resulting in material misstatements and non-compliance with legislation.</p>	<ul style="list-style-type: none"> • In terms of the risk assessment that was conducted by the Municipality, the risks relating to accuracy and completeness of financial reporting was covered during the risk assessment, and it is contained in the Municipal risk register. Below is an extract of the top 10 risk register which confirms that the risk referred to above was indeed covered by the risk assessment:- <table border="1" data-bbox="1137 1203 2045 1382"> <thead> <tr> <th data-bbox="1144 1203 1227 1318">Risk No.</th> <th data-bbox="1227 1203 1424 1318">Identified Risk</th> <th data-bbox="1424 1203 1637 1318">Root Cause</th> <th data-bbox="1637 1203 1854 1318">Possible Consequences</th> <th data-bbox="1854 1203 2038 1318">Inherent Risk Rating</th> </tr> </thead> <tbody> <tr> <td data-bbox="1144 1318 1227 1382">NM-</td> <td data-bbox="1227 1318 1424 1382">Failure to</td> <td data-bbox="1424 1318 1637 1382">Ineffective</td> <td data-bbox="1637 1318 1854 1382">Fraud and</td> <td data-bbox="1854 1318 2038 1382"></td> </tr> </tbody> </table>	Risk No.	Identified Risk	Root Cause	Possible Consequences	Inherent Risk Rating	NM-	Failure to	Ineffective	Fraud and	
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		R2	maintain clean governance	governance structures and systems; Non-compliance with relevant legislations;	corruption; Qualified audit opinion by AG; Intervention by provincial government.	Maximum (VeryHigh)	
		NM-R9	Lack of integrity and accuracy of financial information	Inadequate month-end closure discipline procedures (Reconciliations).	Materially misstated financial statements resulting in ill-informed decisions. Audit queries; Exposure to risk of fraud and corruption.	Maximum (VeryHigh)	
		<ul style="list-style-type: none"> In light of the above, it is evident that the risk assessment process did address the accuracy and completeness of financial reporting, as well as compliance with legislations in terms of risk identification, and there was no specific audit finding which was raised by Auditor-General 					

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		<p>during their audit when they audited risk management process.</p> <ul style="list-style-type: none"> • Apart from the risk assessment process, management conceded the fact that there is still some room for improvement when it comes to the adequacy and effectiveness which includes reconciliations, the following is an action plan to address the accuracy and completeness of our financial reporting and compliance monitoring by finance department towards ensuring that our financial statements are not materially misstated:-
Governance	Internal audit and the audit committee did not adequately review the financial statements, as evident by the errors that arose during the auditing process.	<ul style="list-style-type: none"> • Internal audit requires that the annual financial statements be provided to them at the very latest by the first week in August in order for the department to be able to carry out the relevant procedures to ensure the accuracy thereof. • The municipality should consider the preparation of financial year end process plan with realistic timeframes that would allow for the Internal Audit and Audit Committee to judiciously review the AFS and effect changes prior to submission to the AG .
Investigations	The department of Cooperative Governance and Traditional Affairs conducted investigations regarding procurement irregularities which relates to cellphone	<ul style="list-style-type: none"> • The report from the Co-operative Governance and Traditional Affairs (CoGTA) was an interim report. Responses in respect of the report findings were submitted by the municipality to the Office of the MEC for review.

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	<p>contracts and public viewing screens entered into in the year under review. The investigations were finalised in July 2014. Irregularities were discovered and disciplinary action was recommended against the relevant officials.</p>	

