

4. NATIONAL DEPARTMENTS CFO FORUM MEETING

CONSOLIDATED FINICAL STATEMENTS DEBRIEF 2019/2020 AND STATUS FOR 2020/21

PRESENTED BY:

**THOMAS
MATJENI**

**Title: Acting Chief
Director
OAG**

9 November 2021



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



**STAY
SAFE**

VACCINATE TO SAVE SOUTH AFRICA

CONSOLIDATED FINANCIAL STATEMENTS 2019/20

Departments consolidated

- All audited financial information for departments were finally received by 31 January 2021 and consolidated.

Consol Audit outcome

The consolidated financial statements fo departments received a qualified audit opinion emanating from qualifications received by departments on:

Goods and services – (2 departments)

- No appropriate audit evidence and completeness of on payments to Community Works Programme (CWP).
- No sufficient appropriate audit evidence regarding sensitive projects expenditure and related investments due to the sensitivity of the environment and circumstances under which the related transactions were incurred and recorded.

CONSOLIDATED FINANCIAL STATEMENTS 2019/20

Irregular expenditure (4 dept)

- No maintenance of accurate and complete records of expenditure of payments to contractors.
- Incompleteness of IE recording and disclosure

Aggregation of uncorrected misstatements

- Departments do not correct misstatements and the aggregated amount of these is material in the consol

Emphasis of matter

Ministerial exception on consol

Tabling of CFS was made on 17 March 2021

CONSOL 2020/21 TIMELINES

3. Regular submission timelines – Dept/Entities

- No submission extension was granted for 2020/21 for the submission of AFS by departments/ entities and NT consolidation.
- (a) Draft submission deadline by departments and entities to AGSA and NT; -
 - 31 May 2021 (unaudited financial information) PFMA sec 40(1)(c) and 55(1)(c)
- (b) Final submission deadline by departments and entities to NT;-
 - 31 July 2021 (based on audited financial information) NT circulars

4. Consolidated financial statements

- (c) Draft submission of consolidated financial statements (CFS);-
 - 30 June 2021 (based of unaudited financial information)
- (d) Final submission of consolidated financial statements;- (As per AGSA/NT agreement)
 - 31 August 2021 (based of audited financial information)
- (e) Tabling of CFS – 31 October 2021

SUBMISSIONS 2020/21

Audit Delays

- About 100 auditees (depts and entities) forwarded notifications to NT of the delays in the submission of the required audited financial information as a result of delayed audits as indicated by AGSA citing Covid19 related challenges.
- By the expected submission date of **31 July 2021**;-
 - 27 (64%) departments were still outstanding
 - 76 (37%) public entities were still outstanding (inclusive of 9 Water Boards)
- By 3 October 2021;-
 - 3 (7%) Departments were still outstanding and
 - 43 (21%) entities (inclusive of 9 Water Boards) were outstanding still.
- By 31 October 2021;-
 - All departments had submitted and 36 (17%) entities (inclusive of 9 Water Boards) were outstanding.

TABLING DELAY NOTIFICATION IN PARLIAMENT

- Expected tabling date 8 December 2021
- Tabling delay notification letters to Parliament –
 - Minister needs a briefing on this, we are awaiting a slot.

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