



AUDITOR - GENERAL
SOUTH AFRICA



PFMA 2011-12

Audit outcomes of the Human Settlements Sector

CONSOLIDATED GENERAL REPORT
on NATIONAL and PROVINCIAL audit outcomes



Our reputation promise/mission

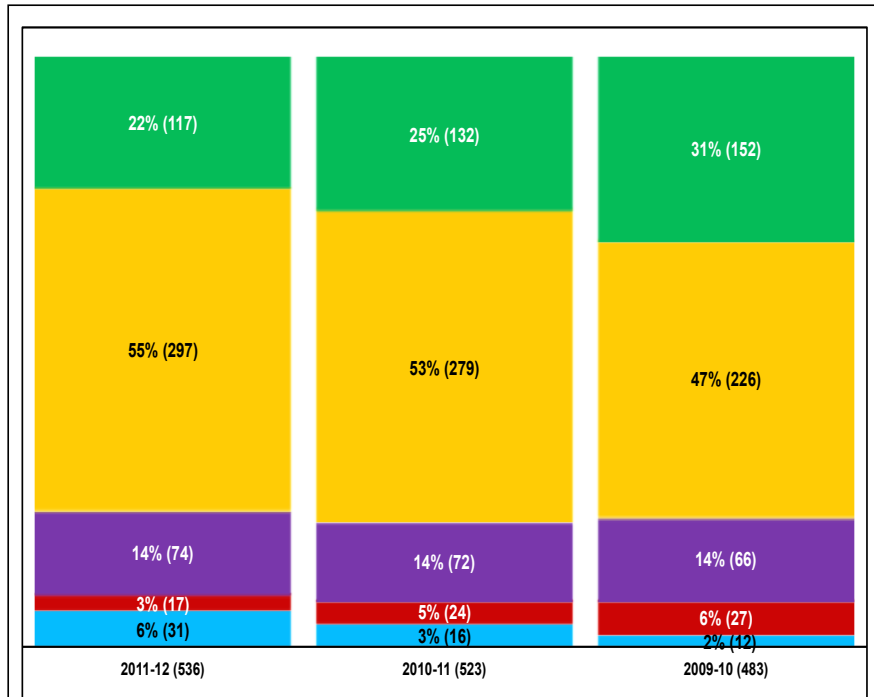
The Auditor-General of South Africa (AGSA) has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.





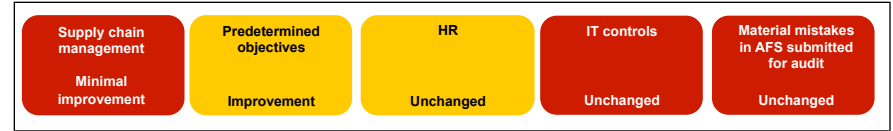
FOREWORD

Slow progress towards clean audits with slightly more regressions than improvements

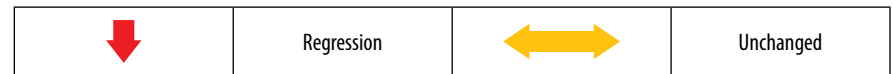
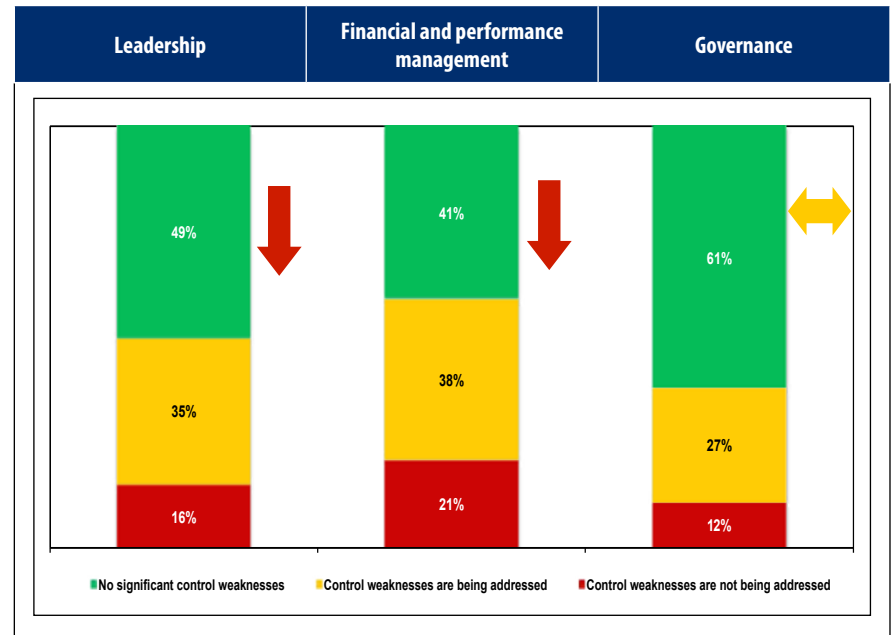


Limited progress made in addressing five key risk areas and regression in overall status of key controls

5 risk areas



Key controls



Pervasive root causes

- Vacancies in key positions, leadership instability and ineffective performance management
- Internal controls not effective – checks and balances not performed
- Not all role players are providing the level of assurance required

FOREWORD

It is a pleasure to present to Parliament my 2011-12 general report on audit outcomes of departments, legislatures, public entities and other entities in the national and provincial spheres of government.

In response to the 2010-11 audit outcomes, commitments were made by the executive and oversight bodies to intensify their efforts in bringing positive change within the administration.

Despite my expectation that these commitments would drive improvements towards clean audits, the audit outcomes for the year show a general stagnant trend, with less than a quarter of auditees obtaining clean audit opinions and 52 not able to sustain their prior year clean audit opinion. My report shows that many leaders did not own and drive these commitments, so the commitments are left to flounder until the next audit starts. In this regard, I single out two significant commitments made a year ago:

- The executive committed to meet with my office quarterly for at least an hour. About 78% of them have made time at least three times in the past year to meet and share the results of our assessment of the risks and controls and to consider the status of commitments made and make new commitments. Although the engagements were well received, only small movements in audit outcomes can be seen. This was due to frequent leadership changes resulting in disruption in the implementation of commitments, our message being ignored, or our conversation not being compelling and persuasive enough. We therefore undertake to continue with the quarterly engagements, but with greater emphasis on quality conversations leading to increased impact.



- Parliament and legislatures committed to improve the collaboration between their respective public accounts committees and portfolio committees. We have yet to see more concentrated efforts in this regard as an uncoordinated approach will continue to weaken the effectiveness of oversight.

Of special concern is the increase in auditees with material findings on non-compliance with legislation, bringing it to 74%. Even though I have stressed for the past three years the urgent need to address the quality of the financial statements submitted for audit and weaknesses in supply chain management, human resource management and information technology controls, there has been minimal improvement.

The usefulness and reliability of the annual performance reports continue to improve, which is gratifying. I am now able to make a clearer assessment of service delivery risks but not to the full extent necessary (as some key departments responsible for national outcomes, such as those in the health, education and human settlement sectors, continue to have material shortcomings). Based on the annual performance reports, about 42% of auditees achieved 80% or fewer of their planned service delivery targets, while some departments had significantly underspent their conditional grants and capital budgets. My report further highlights risks to the financial health of national and provincial government flowing from poor budget management, cash and debtors management of departments and the financial management of some public entities. These indicators reflect that the fiscus could be placed under further pressure if such risks are not addressed.

In this general report, I raise three areas that require corrective steps by those charged with governance to achieve improvements in the audit outcomes:

- **Vacancies in key positions** and **instability in leadership** positions affect the pace of sustainable improvements. **Ineffective performance management** is evident at some auditees, which means that officials who perform poorly are not dealt with decisively. A concerted effort is required to address the challenges in human resource capacity and productivity.

- **Effective internal controls** to prevent, detect and correct non-compliance with legislation and mistakes in the financial and performance reports are lacking. Overall the effectiveness of key controls has regressed, as they were not designed and implemented in a sustainable manner. Checks and balances for all key processes, monthly reporting and validation processes to ensure the credibility of all management information are basic controls which skilled professional should be able to implement.
- Governments should be monitored in a thorough, diligent and collaborative manner. My office only provides independent assurance on the credibility of financial and performance information and compliance with selected legislation. We are not the only **provider of assurance** to the citizens that government is delivering services in a responsible and accountable manner. The monitoring functions vested in **senior management, accounting officers, internal audit, audit committees and executive authorities** should be better exercised so that audit outcomes and service delivery issues are dealt with through self-monitoring, while audit provides an external validation. The **treasuries, offices of the premiers, public service administration and other coordinating/monitoring institutions** should fulfil their role envisaged in legislation to guide, support, coordinate and monitor government. The **legislatures and Parliament** should be scrupulous and courageous in performing their oversight function in order to make an impact on clean administration. My assessment (detailed in this report) is that not all of these role players are providing the level of assurance required to create the momentum towards improve audit outcomes.

A common reaction to the audit outcomes is the question posed by many about the need for officials to be accountable, and for there to be consequences for poor performance, misappropriation of state resources and fraud. In response, we have highlighted in a separate booklet, the range of legislation at the government's disposal that enables remedies to be applied where there has been transgression. These must be used where necessary to reverse the culture of "business-as-usual". It is my assessment that the full power of the law is yet to be activated, leading to commentators asking "What can be done?" or saying "There are no consequences".

Highlighting these remedies provides a starting point for our responsible leaders and the relevant legislatures and departments to take action. All parties have to play their part.

Although progress towards clean audits is slow, I am encouraged by examples of commitments by leaders and officials which translated into improved audit outcomes and I am confident similar results can be achieved by all auditees. In conjunction with various key role players, my office has provided input towards the development of solutions to the challenges highlighted in this report, and will in future share assessments of progress in joint sessions with the Head of Government Business and Parliament and through similar engagements in the provinces.

It is through all our efforts and the work of auditors that we will contribute towards strengthening our democracy through auditing.

Auditor-General

**Auditor-General
Pretoria
March 2013**






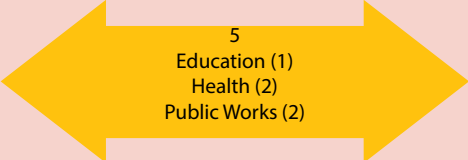
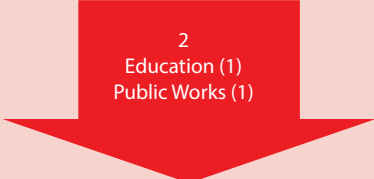


SECTOR AUDIT OUTCOMES

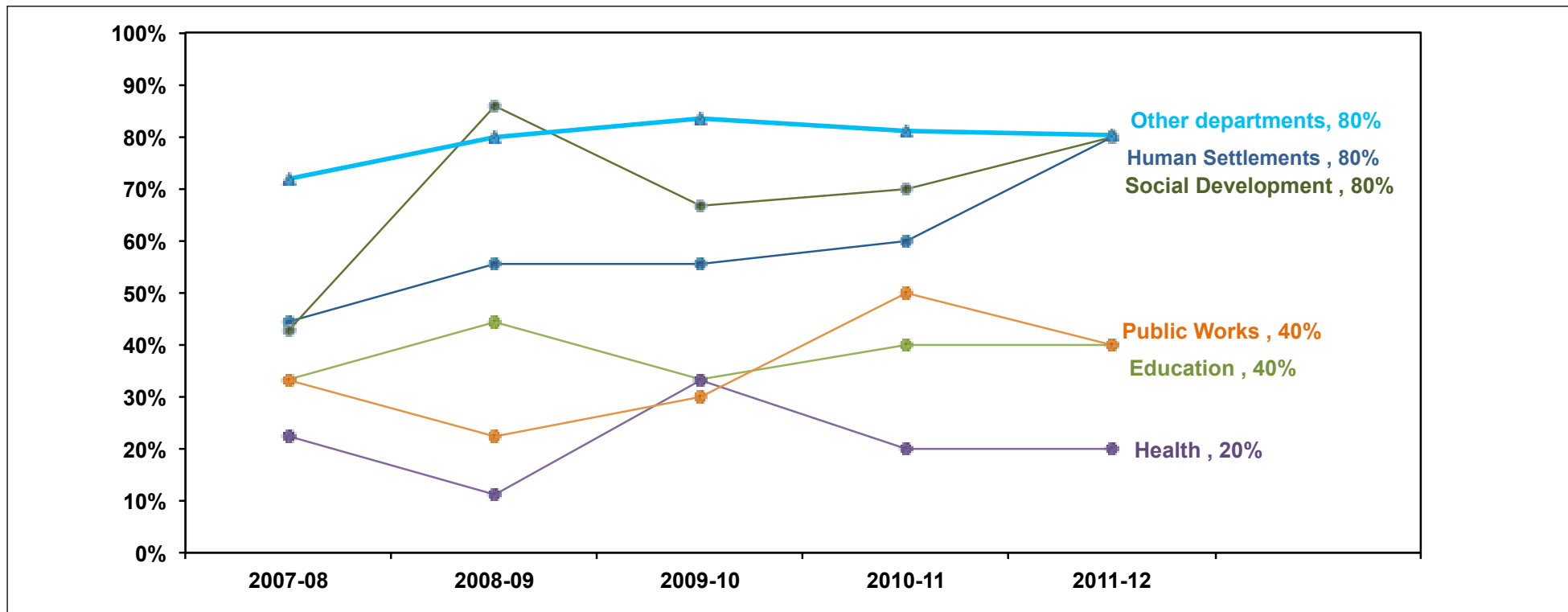
SECTOR AUDIT OUTCOMES

AUDIT OUTCOMES OF SECTOR DEPARTMENTS

Current year (2011-12) improvements and regressions in sector department audit outcomes

Movement in audit outcomes from 2010-11 of major sectors				
Audit opinion	Improvement	Unchanged	Regressed	Total auditees reported on
Financially unqualified with no findings				0
Financially unqualified with findings	 <p>6 Education (1) Health (1) Human Settlements (1) Public Works (1) Social Development (2)</p>	 <p>18 Education (3) Health (1) Human Settlements (5) Public Works (3) Social Development (6)</p>	 <p>1 Human Settlements (1)</p>	25
Qualified, with findings		 <p>13 Education (3) Health (5) Human Settlements (2) Public Works (1) Social Development (2)</p>	 <p>5 Education (1) Health (1) Human Settlements (1) Public Works (2)</p>	18
Adverse/Disclaimer, with findings		 <p>5 Education (1) Health (2) Public Works (2)</p>	 <p>2 Education (1) Public Works (1)</p>	7
Total	6	36	8	50

Five-year progress towards financially unqualified audit reports: Sector departments compared to other departments



Since the 2007-08 audit cycle the AGSA's regularity audits have included a specific assessment of service delivery aspects relevant to the health, education and human settlements sectors, with the audits of the social development and public works sectors added and reported on in the 2008-09 general report. It is important to note that the total budgets for the 50 departments within the five sectors (Education, Health, Human Settlements, Public Works and Social Development) represent approximately 85% of the total budget for all provincial departments. Apart from their size, unique aspects related to these five sector departments include the specific focus of the 12 national outcomes on the services to be delivered by the sectors as well as the importance of these sectors in building a strong society and economy. Other unique aspects of these five sectors include their dependency on an appropriately trained, skilled and committed workforce, the need for appropriate policies and procedures to ensure efficient and effective service delivery as well as the importance of good and functional monitoring and evaluation systems to ensure relevant and continuous service delivery of good quality. This section summarises the outcomes related to the audits of financial statements and performance against predetermined objectives and compliance with laws and regulations. Sector department audit outcomes are analysed in more detail in sub-sections 3.2.1 to 3.2.5, together with findings arising from the audit of their implementation of key national programmes.

Audit outcomes of sector departments: Progress towards financially unqualified audit reports

As depicted, the sector departments were subject to a net deterioration in their current year audit outcomes, with the Social Development and Human Settlements portfolios having reached the same level of financially unqualified audits as the non-sector departments over the past five years.

Movements in financial statement areas that attracted audit qualifications are summarised in the following table.

Table 29: Movements in financial statement areas that attracted qualifications

Financial statement qualification areas	Number of departments	Education	Health	Human Settlements	Public Works	Social Development
Property, plant and equipment	19	↑	↑	↓	↓	↓
Other disclosure items	14	↔	↓	↔	↑	↑
Receivables (debtors)	11	↔	↑	↔	↔	↔
Payables, accruals and borrowings	9	↓	↑	↑	↔	↔
Expenditure	9	↑	↓	↑	↔	↔
Unauthorised, irregular and fruitless and wasteful expenditure	14	↓	↑	↔	↑	↔

Decrease	↓	Increase	↑	Unchanged	↔
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Sector departments' rate of addressing findings on predetermined objectives and compliance

Figure 47: Three-year progress in addressing findings on predetermined objectives - Sector departments compared to other departments

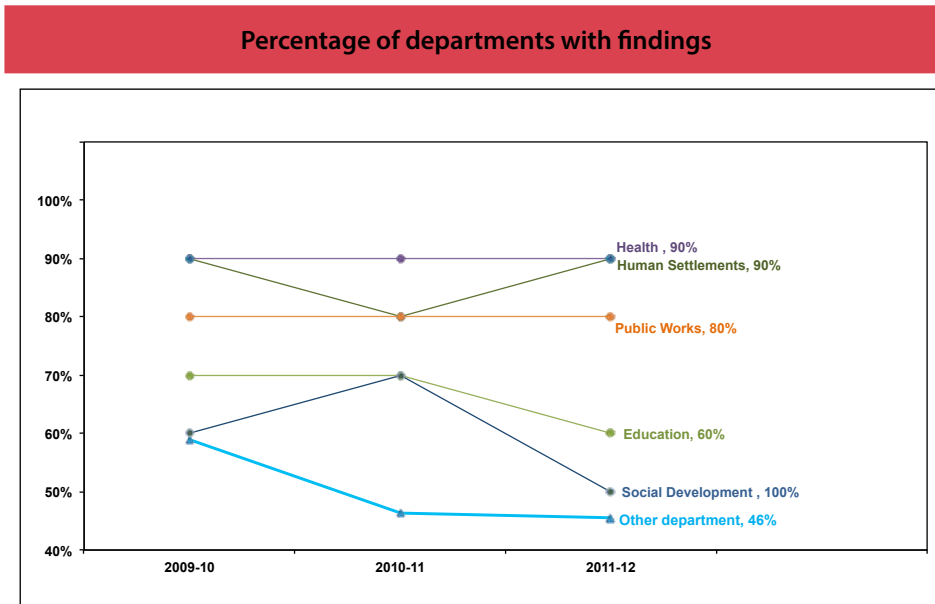
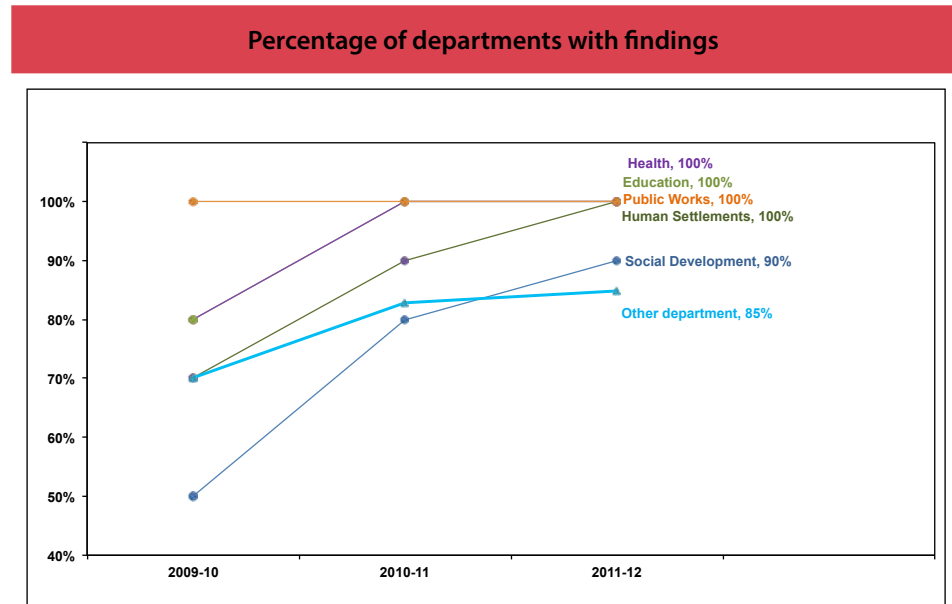


Figure 48: Three-year progress in addressing findings on compliance - Sector departments compared to other departments



Sector departments' rate of addressing findings on predetermined objectives and compliance with laws and regulations

The slow progress made over the past three years by sector departments in addressing findings on PDOs and compliance, compared to other departments, is depicted in **figures 47 and 48**. Key findings specifically relating to the sector departments are outlined in the following table.

Table 30: Sector departments' rate of addressing findings on predetermined objectives and compliance with laws and regulations

PDO findings	Summary of PDO findings in the sector departments
Usefulness and reliability of PDO information	<p>Only 24% of the sector departments had no PDO findings, compared to an average of 54% for the other departments.</p> <ul style="list-style-type: none"> Audit findings relating to usefulness were raised at 51% of the sector departments, with 59% of them having findings on the reliability of their reported performance information. No significant progress has been made by the sector departments in addressing control weaknesses identified in the 2010-11 financial year relating to major information systems used by them, which include: EMIS (Education), DHIS and ETR.NET, (Health) and the department of Public Works' WCS and PMIS. Section 3 of part 1 of this report provides details of findings arising from these information systems.
Findings on compliance	Summary of findings on compliance in sector departments
Supply chain management	<p>Limitations on planned audits were experienced due to appropriate documentation not being available at 17 (35%) of the sector departments. Other findings include the following:</p> <ul style="list-style-type: none"> Uncompetitive or unfair procurement processes ranging from 56% to 100% of the departments within the five sectors. Contracts were awarded to employees or state officials at 20 (41%) of the sector departments and awards to close family members of employees at 19 (39%) of them.

Unauthorised, irregular and fruitless and wasteful expenditure	<ul style="list-style-type: none"> The aggregate level of unauthorised expenditure incurred by the sector departments remained at approximately the same level of the prior year: R2,8 billion. Irregular expenditure increased by 14% to R15,8 billion, of which only R8,8 billion was detected by the sector departments themselves and the balance by the AGSA audit. For the year under review the sector departments contributed 69% of the total unauthorised, irregular and fruitless and wasteful expenditure incurred by national and provincial government (totalling R28,4 billion for the 2011-12 financial year).
Other significant findings	<p>Summary of findings on compliance in sector departments</p> <ul style="list-style-type: none"> Seventy-eight per cent of sector departments submitted financial statements for audit that contained material misstatements. Poorly developed internal controls that should prevent, detect and correct errors may in future result in a situation where the nature or extent of required corrections are such that these cannot be made during the audit, resulting in financially qualified audit opinions. The level of findings on Expenditure management and Revenue management have increased further from the high levels of the 2010-11 financial year, with Expenditure management increasing from 51% to 59% and Revenue management increasing from 37% to 47%. The sector departments have not paid sufficient attention to the prior year findings on Human resource management, which increased from 47% to 59% over the 2010-11 financial year. Audit findings raised during the year under review are as follows: management of vacancies (59% of departments), appointment processes (57% of the sector departments) and management of leave, overtime and suspension (55%).

Root causes of lack of progress towards clean audits by sector departments

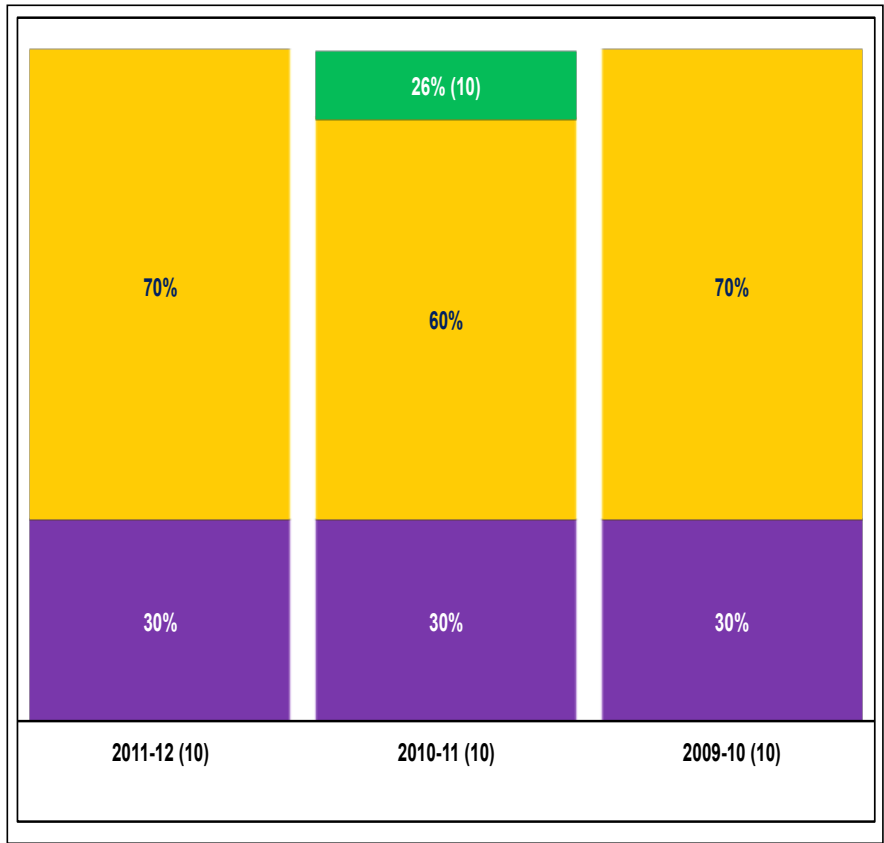
The root causes of the inability of sector departments to produce unqualified financial statements and their slow progress in addressing findings on PDOs and compliance, as detailed in sub-sections 2.2, 2.3 and 2.4 of this general report, can be summarised as follows:

- Instability at leadership level.
- Commitments by the leadership of relevant sector departments and coordinating national departments to intervene and/or support those departments were not honoured.
- Action plans to address prior year audit findings were not adequately designed or properly implemented.
- Sector departments have not filled key vacancies and some posts were filled with officials who do not possess the requisite levels of skills and experience.
- Repeated material audit findings and even serious regression in the audit outcomes in many cases do not attract appropriate consequences for poor performance by the responsible officials.
- Lack of attention to the requirements of performance management frameworks, for example lead to sector targets not being SMART in all instances. Although some sector departments started with the process of aligning the sector indicators and targets to the relevant 12 national outcomes, this process should be further refined to ensure appropriate and relevant targets to achieve the relevant outcomes as well as to ensure good quality service delivery. In this regard the relevant coordinating departments and legislatures must become actively involved in improving the usefulness of PDOs and ensuring that the budgeted programmes are aligned to those objectives. Prior year reported information system deficiencies and limitations to support reporting against PDOs are not being addressed.

- Daily processing of information and monthly reconciling routines have not yet been established.

The drivers of internal controls (leadership, financial and performance management and governance) for sector departments have generally regressed since the previous financial year.

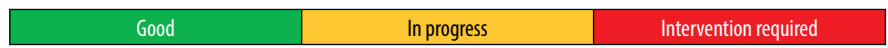
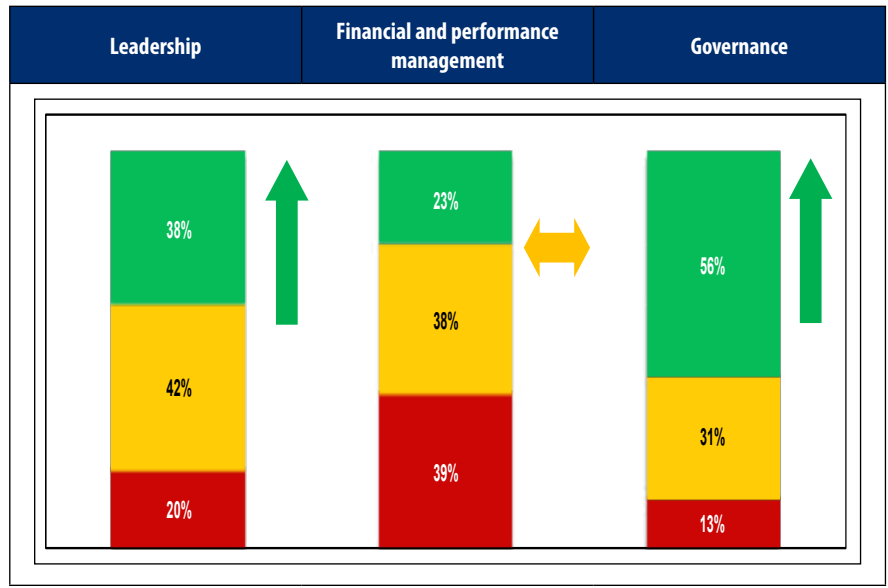
HUMAN SETTLEMENTS



5 risk areas



Key controls



Root causes risk

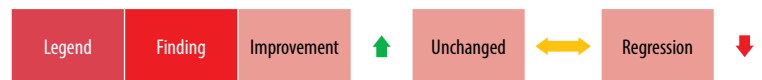
Action plans to address prior year audit findings were not appropriately designed and implemented. Oversight responsibility regarding financial and performance reporting and compliance and related internal controls was not adequately exercised.

Sufficient and skilled resources are not in place as vacancies are not filled timeously.

Insufficient attention paid to key controls with regard to daily processing and monthly controls, including the preparation and review of financial and performance reports.

Table 42: Significant aspects of the audit outcomes

Province	Audit outcomes 2011-12	PDO findings	Compliance findings	Audit outcomes 2010-11	PDO findings	Compliance findings	Trend
National Human Settlements	Financially unqualified with findings			Financially unqualified with findings			↔
Eastern Cape	Qualified			Qualified			↔
Free State	Qualified			Financially unqualified with findings			↓
Gauteng	Financially unqualified with findings			Financially unqualified with findings			↔
KwaZulu-Natal	Financially unqualified with findings			Financially unqualified with findings			↔
Limpopo	Financially unqualified with findings			Financially unqualified with no findings			↓
Mpumalanga	Financially unqualified with findings			Financially unqualified with findings			↔
Northern Cape	Financially unqualified with findings			Qualified			↑
North West	Qualified			Qualified			↔
Western Cape	Financially unqualified with findings			Financially unqualified with findings			↔



The human settlements sector audit results of the 10 departments analysed [national and nine (9) provincial departments of Human Settlements] reflect one improvement and two regressions.

The Northern Cape received an improved audit opinion as this department moved from financially qualified to a financially unqualified opinion with findings on PDOs and compliance.

The improvement in the audit opinion of the Northern Cape is mainly due to management providing effective leadership and exercising oversight responsibility in attending to and addressing audit findings timeously, as well as monitoring the implementation of the action plan and implementing proper record keeping to support performance reporting.

Limpopo regressed from financially unqualified (with no other findings) to an unqualified audit opinion with findings on compliance. The regression in the audit opinion is due to findings on compliance relating to remunerative work performed by employees with other institutions not being adequately detected and monitored by the department.

The Free State regressed from an unqualified (with findings) opinion to a qualified audit opinion. The following areas were qualified: irregular expenditure, commitments, accruals and transfers and subsidies. The following is a summary of the reasons for the regression:

- Management did not effectively exercise its oversight responsibility regarding financial, performance reporting and compliance with laws and regulations and related internal controls due to inadequate monitoring and evaluation.
- Management did not implement effective HR management to ensure that adequate and sufficiently skilled resources are in place and that internal controls are implemented. This was due to delays in approving the new organisational structure.
- Management had limited capacity and as a result did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and

performance reporting.

- Management did not regularly review and improve controls in the housing section. This resulted in the department instituting an internal investigation during June 2012, with six officials of the department being suspended.
- Management did not perform appropriate risk management activities to ensure that regular risk assessments, including consideration of IT risks and fraud prevention, are conducted and that a risk strategy to address the risks is developed and monitored.

Two departments (North West and Eastern Cape) received repeat qualifications and the remaining four provincial departments as well as the national department all had financially unqualified opinions with repeat findings on PDOs and compliance. The Eastern Cape was qualified on commitments, which were understated in the annual financial statements as the commitments listing was not adequately reviewed prior to inclusion in the disclosure note. The qualification in the North West province was due to insufficient appropriate audit evidence for the unspent funds portion of tranche payments.

The audit outcomes for the current year are a concern due to the inability of the sector to demonstrate improvement. This is mainly as a result of leadership instability, inadequate discipline to monitor and review daily activities and staff not being held accountable for poor performance.

The human settlements sector incurred irregular expenditure to the amount of R2, 7 billion for the 2011-12 year, which indicates an increase of R2, 2 billion compared to the 2010-11 year at seven departments (2011: eight). The irregular expenditure incurred in the Free State accounted for 74% of this amount and was incurred mainly due to housing contracts awarded subsequent to the 2009-10 financial year-end not being evaluated by a bid evaluation and bid adjudication committee and a preference points system not being used to award these contracts.

Reporting on PDOs within the sector is not encouraging as only the Limpopo provincial department had no PDO findings. The KwaZulu-Natal department did not submit their annual performance report in time for audit purposes. Findings with regard to the consistency, relevance and measurability of performance information were raised in seven (70%) departments and are detailed below:

- For Gauteng, Northern Cape, Mpumalanga and the national department, targets were not specific and measurable. For Gauteng, Northern Cape and the national department, indicators were not well defined.
- In Mpumalanga, a total of 90% of reported targets were not consistent with targets as per the approved annual performance plan.
- Adequate explanations for major variances between the planned and actual reported targets were not provided in the Free State, Mpumalanga, North West, Northern Cape and the Western Cape [five departments (50%)].

Findings with regard to the reliability of reported performance information were raised in four (40%) departments and are detailed below:

- In the Western Cape, the targets were not valid, accurate or complete based on the evidence provided.
- In three (30%) provincial departments, namely Eastern Cape, Northern Cape and Free State, sufficient appropriate audit evidence could not be provided to support the validity, accuracy and/or completeness of the targets.

All 10 departments had **findings on compliance**. Of particular concern is the significant number of repeat findings. The majority of the findings on compliance related to material corrections to the annual financial statements [nine (90%) departments], procurement management [seven (70%) departments], expenditure management [five (50%) departments], HR management [five (50%) departments] and asset management [four (40%) departments]. The non-compliance is as a result of inadequate discipline to monitor action plans developed to address prior period findings as well as a lack of daily control activities and not holding staff accountable for non-compliance.

IT controls for the financial and housing subsidy systems have not significantly improved since the prior year. Although IT service continuity has been addressed in most departments, user account management and security management remain areas of concern, especially with regard to the financial information systems.

Overall there has been no significant movement in the implementation of key controls to ensure movement towards clean administration in the sector.

Oversight responsibility in ensuring that policies and procedures are established remains a challenge, along with lack of implementation of action plans. Proper preparation and adequate review of financial and performance reports, as well as proper review and monitoring of compliance with laws and regulations, are not performed.

The Minister of Human Settlements committed at the MINMEC meeting to implement action plans to address the findings. Proper monthly financial statements with all relevant disclosure notes will be prepared by the departments. The departments will also fully implement monthly key controls, which will be reviewed by internal audit. These plans will be monitored by the audit committees and accounting officers. Progress will be monitored by means of quarterly reports, which will be provided to the minister and MECs.

Findings relevant to key service delivery aspects in the human settlements sector

For the year under review, the focus was on the following service delivery aspects within the human settlements sector:

- Management of individual housing subsidies
- Monitoring of the appropriate utilisation of transfer payments and advance (tranche) payments to municipalities for the building of houses.

Management of individual housing subsidies

Service delivery objective: To encourage growth in the secondary residential property market in order to create sustainable human settlements and to provide access to state assistance where qualifying households wish to acquire an existing house or a vacant residential serviced stand that is linked to a house construction contract. Funding is provided through an approved mortgage loan.

The purpose of the human settlements development grant (HSDG) is to facilitate the development of sustainable human settlements through the provision of a conditional grant to fund housing programmes approved in terms of the national housing code.

Gauteng (R3, 8 billion), KwaZulu-Natal (R2, 8 billion), Eastern Cape (R2, 2 billion) and the Western Cape (R1, 6 billion) received the highest allocations during the

2011-12 financial year, which totalled 70% (65% in 2010-11) of the total grant allocation. The remainder of the provinces' allocations ranged from R333 million to R1,399 billion.

Table 43: Summary of findings relating to management of individual housing subsidies per province

No.	Findings	Number of provinces affected		
		2011-12	2010-11	2009-10
1	Subsidies were paid to applicants with invalid ID numbers (GP)	1	4	5
2	The department approved and paid subsidies to applicants in excess of the housing subsidy threshold (FS, KZN, GP)	3	2	8
3	Subsidies were paid to government employees earning in excess of the housing subsidy threshold	0	3	6
4	Subsidies were paid to applicants who were younger than 18 years	0	2	5
5	Payments were made to beneficiaries who are not approved on the HSS (FS)	1	2	3
6	The department approved more than one housing subsidy for the same site/stand (MP)	1	2	3
7	Payments to developers of housing projects exceeded project budgets (FS)	1	0	0
8	The department approved and paid subsidies after the applicant's date of death (GP)	1	2	5
9	Payments not in line with contract milestones (FS)	1	1	3

Conclusion: The number of findings identified in the nine provincial departments which relate to this focus area has decreased compared to the 2010-11 financial year. However, attention needs to be given to the deficiencies in approval processes to ensure that payments are only made to applicants eligible as per the requirements of the housing code. Budgets also need to be monitored throughout the year.

Monitoring of the appropriate utilisation of transfer payments and advance (tranche) payments to municipalities for the building of houses

Service delivery objective: To ensure that the municipality implements effective, efficient and transparent financial management and internal control systems before transfer of funds and to ensure that the municipality will utilise the funds for the housing projects as required.

To ensure the progressive upgrade of informal settlements in accordance with the targets for eradicating poverty and reducing slum dwellers by formalisation of informal settlements by 2014 and eradication thereof by 2020.

Table 44: Summary of findings relating to monitoring of the appropriate utilisation of transfer payments and advance (tranche) payments to municipalities for the building of houses

No.	Findings	Provinces affected		
		2011-12	2010-11	2009-10
1	The department did not ensure that the municipality implements efficient and transparent financial management and internal controls systems before transferring funds (WC)	1	2	1
2	The provincial department did not calculate the unspent portion of the transfer or advance payment	0	3	1
3	The appointment of contractors was not subject to the procurement processes as stipulated by the provincial department	0	3	1
4	Payments were made for houses that were claimed as built but did not exist	0	3	2
5	The quality of the houses that were built was not according to the specific requirements and the expenditure incurred (KZN, LP, WC)	3	3	5
6	Lack of or limited project management by the provincial department resulting in a lack of or limited monitoring of and control over projects and the completion thereof (EC, WC)	2	5	1
7	The provincial department did not confirm the balance and existence of the unspent portion of transfer or advance payments at year-end (GP)	1	2	1

Conclusion: The management and monitoring of advance payments have improved since the prior year. This was mainly due to management improving controls over procurement processes prior to payments being made to contractors and monitoring unspent portions of the advances. Although project management controls were improved and regular site inspections conducted to ensure existence of houses built, the quality of houses built remained a concern. Leadership of departments must act decisively to mitigate emerging risks and implement timely corrective measures to address non-performance.

overview of full report



Message from
the
Auditor-
General

12

Slow progress towards clean
audits with more regressions than
improvements
(Part 1)

38



117 auditees achieved clean audits
(Part 1)

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Some progress
made towards
improving the
reliability and
usefulness of
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delivery reporting
(Part 1)

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Continuing
high level
of non-
compliance
with laws
and
regulations
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Consolidated general report on the 2011-12 national and provincial audit outcomes.

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