

## Annexure 2: Auditees' financial health indicators, supply chain management findings and root causes

Nr.	Auditee	Portfolio	Auditee category	2015-16 audit outcomes			Financial health indicators										Supply chain management findings				Root causes		
				Audit opinion	Predetermined objectives	Compliance with legislation	Going concern uncertainty	Creditor-payment period of more than 90 days	Debtor-collection period of more than 90 days	More than 10% of debt irrecoverable	Expenditure exceeded revenue	A net current liability position was realised	The year-end bank balance was in overdraft	More than 10% of next year's budget (excluding "compensation of employees") will fund current year cash shortfall	Uncompetitive or unfair procurement process	Inadequate contract management	Awards to close family members	Limitations of scope	Awards to employees	Slow response in improving key controls and addressing risk areas	Instability or vacancies in key positions or key officials lacking competencies	Inadequate consequences for poor performance and transgressions	
<b>Financially unqualified with no findings</b>																							
1	Communications	Nat	DP																				
2	Energy	Nat	DP																				
3	Government Communication and Information System	Nat	DP																				
4	Parliament	Nat	DP																				
5	Planning, Monitoring and Evaluation	Nat	DP																				
6	Public Service and Administration	Nat	DP			A																	
7	Social Development	Nat	DP																				
8	Sport and Recreation of South Africa	Nat	DP																				
9	Statistics South Africa	Nat	DP																				
10	Tourism	Nat	DP			A																	
11	Agricultural Land Holding Account	Nat	PE			A																	
12	Armaments Corporation of SA	Nat	PE																				
13	Artscape	Nat	PE																				
14	Banking Seta (Bankseta)	Nat	PE																				
15	Castle Control Board	Nat	PE		A	A																	
16	Centre for Public Service Innovation	Nat	PE																				
17	Chemical Industries Seta (CHIETA)	Nat	PE																				
18	Companies Tribunal	Nat	PE			A																	
19	Construction Seta (CETA)	Nat	PE		A	A																	
20	Council for Medical Schemes	Nat	PE			A																	
21	Council for Scientific and Industrial Research	Nat	PE																				
22	Council of Mineral Technology	Nat	PE																				
23	Cross-Border Road Transport Agency	Nat	PE			A																	
24	Culture, Arts, Tourism, Hospitality and sports Seta (CATHSSETA)	Nat	PE		A	A																	

Legend (audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings	Legend (findings)	Addressed (A)	New (N)	Repeat (R)	Legend (findings - financial health indicators and root causes)		Legend (supply chain management)	With findings	With material findings
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DP - department PE - public entity































