

Proper record keeping and management: Operational

Requested information was not available. Misstatements resulted from the auditor being unable to obtain sufficient appropriate audit evidence, due to the documentation or information requested not having been made available by management.

Adequate financial management systems: Operational

Manual or automated controls are not designed to ensure that the transactions have occurred, are authorised, and are completely and accurately processed.

OTHER REPORTS

Investigations

Investigations in progress

40. The Department of Roads and Transport (Aviation) is conducting an investigation to determine whether the funds allocated in respect of the airfield were utilized for their intended purpose.

Investigations completed during the financial year

41. The Special Investigation Unit (SIU) conducted an investigation at the traffic department with regards to all financial activities, operational activities (Learners and drivers license testing) and the control environment.

Auditor General

East London

30 November 2010



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence