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| **High level action** | **Due date** | **Responsible person** | **Actions** | **POE** | **Risks** | **Mitigating action** | **Progress to date****19 June 2015** | **Challenges** |
|  |  |  |  |  |  |  |  |  |
| 1. Nomination as a pilot site
 | 2 Sep 2013 | Minister of Finance |  | Letter form minister |  |  |  |  |
| 1. Acceptance as pilot site
 | 30 Sep 2013 | Executive Mayor |  | Letter of acceptance |  |  |  |  |
| 1. Buy in from council
 | 30 Oct 2013 | CFO | Submit report to Council on acceptance as a pilot site | Report |  |  | Item served in Council of Oct 2013 |  |
| 1. Engagements with NT and Munsoft
 | Nov 2013 | Finance Team | Visit NT to discuss pilot site and funding for the project | Presentation to NT | Insufficient funds to fund project | NDM has set aside R2 million for SCOA | NT indicated no additional funding for the project |  |
| 1. Appointment of internal SCOA project steering team
 | Jun 2014 | CFO | Submit report to council on acceptance of regulations, establishment of project team and implementation plan | Report | Buy in from all internal stakeholder to ensure strict compliance with SCOA and to the budget regulations | Establishment of a multi-functional team. | Multi-functional team was established. |  |
| 1. Engage other internal stakeholders
 | On going | CFO | Submit report to broader management | Report | Buy in from all internal stakeholder to ensure strict compliance with SCOA and to the budget regulations. Insufficient understanding of SCOA regulations as an institutional reform and not merely a financial reform | Arrange training sessions and request NT to arrange special training | Training session were arrange during Dec 2014, Jan and Feb 2015 | Initial non commitment to attend training sessions |
| 1. Establishment of service provider, other pilot municipality and NDM project team
 |  | CFO’s and Munsoft | Clarify roles and responsibilities.Determine scope and indicate pricing of project | Presentation to NT on progress | Ensure that issues of responsibilities, pricing, funding and scope of project is covered |  | Munsoft/ Nkangala/ Ellias Molatledi SCOA project team established  | Additional pilot municipality added at a very late stage. |
| 1. Appointment of a temporarily SCOA clerk to assist and project manage the process
 | 30 May 201431 Jul 2014 | CFOManager Corporate Services | Create position on organogram and budget for postAdvertise, interview and appoint SCOA specialist | Approved organogram and budget | Capacity in terms of warm bodies to manage and drive the project due to vacancies in FinanceAdditional testing of the system changes at NDM level | Filling of critical vacancies | Most critical vacancies have been filledSCOA specialist appointed 8 Jun 2015 |  |
| 1. Align old chart to new SCOA
 | 30 August 2014 | Finance SCOA team | Select SCOA segments applicable to NDMAlign MS chart to SC chart | Print out from Munsoft | Non provision for District needsMis-alignment Comparative with previous yearsBalancing of Statement of Financial position and financial performance for previous year and current year | Submission of issues to NT | Segment selection applicable to NDM done on latest release of SCOAAlignment of MC to SC done and balances transferred | Latest SCOA not yet update with the various request from the NDMStill busy to ensure that comparative as aligned and where there are a fundamental changes that it is recorded as such. |
| 1. Budget SCOA – testing
 | 30 September 2014 | Finance SCOA team | Test budget module developed by MunsoftEngage with other pilot sites to ensure that system cater for both district needs and local needs | Budget release notes and budget manuals | Non Compliance to SCOA segmentsContinuous changes to SCOA  |  | System was tested at NDM and issues were ironed out with Munsoft | Adoption of guid code as changes are still made to the SCOABudgeting from a project point and not form a line item point |
| 1. Munsoft Budget Release
 | 30 September 2014 | Munsoft | Munsoft to release budget module after agreement from the project steering meeting | Budget release notes and budget manuals | Non Compliance to SCOA segments Non Compliance to SCOA segmentsContinuous changes to SCOA |  | Munsoft adopted guid code and rewrote the budget module to start form a project point in Nov 2014 | Due to issues raised above the budget release could only happen in Nov 2014 which affected the actions following this action |
| 1. Formalising the establishment of the SCOA project steering committee and signing of the MOU
 | 30 Nov 2014 | Munsoft, VIP, NDM | Develop MOU and signing of MOU | Signed MOU | Non clarification of roles, Non mitigation of risks. Escalating cost to SCOA implementation | Sign a separate agreement with VIP | MOU signed between NDM and MunsoftMOU signed between NDM and VIP | VIP proof compliance with SCOA |
| 1. Training and budget inputs by NDM Departments
 | 15 December 2014 | Finance SCOA team and relevant line managers | Training to other stakeholdersBudget inputs by NDM Departments | Presentation by Thandi and LizetteSystem walk through sessions and actual capturing of the budgets | Non Compliance to SCOA segments Non Compliance to SCOA segmentsContinuous changes to SCOANon-compliance with tight deadlines |  | Training sessions happened on …….. datesWalk through happened on …….. dates | Participation of certain departmentsDue to issues raised above only finalized this week |
| 1. First Draft Budget
 | 16 February 2015 (Revised date 16 March 2015) |  Budget officer | Finalising and consolidation of draft budget | First draft | Non-compliance with budget regulations | Budget for items that is not currently in SCOA, but already adopted by NT on other lines or on old format | In progress | Non release of next SCOA version |
| 1. Internal Stakeholders engagement
 | 23 February 2015 (Revised date 23 March 2015) | Budget officer | Finalising and consolidation of draft budget | Second draft | Non-compliance with budget regulations | Budget for items that is not currently in SCOA, but already adopted by NT on other lines or on old format |  | Non release of next SCOA version |
| 1. First final Draft Budget of SCOA
 | 02 March 2015 (revised 24 March 2015) | Budget officer | Finalising and consolidation of draft budget | First final Draft Budget of SCOA | Non-compliance with budget regulations | Budget for items that is not currently in SCOA, but already adopted by NT on other lines or on old format |  | Non release of next SCOA version |
| 1. Submission of relevant Draft Budget to budget steering
 | 06 March 2015(Revised date 24 March 2015) | Budget officer | Finalising and consolidation of draft budget | First final Draft Budget of SCOA | Non-compliance with budget regulations | Budget for items that is not currently in SCOA, but already adopted by NT on other lines or on old format |  | Non release of next SCOA version |
| 1. Table Draft Budget to Council
 | 31 March 2015(Revised date 25 March 2015) | CFO and MM | Finalising and consolidation of draft budget | Submission of First final Draft Budget of SCOA | Non-compliance with budget regulations | Budget for items that is not currently in SCOA, but already adopted by NT on other lines or on old format | Draft Budget was tabled to council in SCOA on the 25 Mar 2015 | Non release of next SCOA version.Misunderstanding of SCOA and incorrect capturing of SCOA segmentsAll budgets must have a project segment and budgets should be captured as projects. Typical work streams for operational cost are limited and breakdown on these items are very limited. |
| 1. Community Participation Process
 | 09 April 2015 | CFO  | Budget indaba | Budget Indaba programme and attendance registers | Non understanding of community on SCOA formats | Presentation on SCOA.Detailed presentation on budget | Budget Indaba was successfully done 9 April 2015 |  |
| 1. Final Budget Approved
 | 29 May 2015 | CFO | Submission of final budget for approval | Final budget document | Non-compliance to budget regulationsMany changes from draft to final budget due to new SCOA release.Incorrect capturing of SCOA segments |  | Final Budget approved on 27 May 2015 in SCOA format based on version 5.3 | Time constraints to finalise budget in SCOA format. Correcting the incorrect capturing of SCOA segments. |
| 1. Make Budget Public
 |  June 2015 | Budget officer | Submit to External stakeholders, place on website and advertise in newspapers and on notice boards | Proof of submissions |  |  | Submission and publication of Final Budget done 9 June 2015 |  |
| 1. Munsoft to release Full SCOA
 | End Apr to early May 2015 | Munsoft | Munsoft to change all relevant programs, sub ledgers to accommodate SCOA | Release notes and user manuals | Non-compliance to SCOA regulations, System fall over. | Test all possible transactions on test system.  | Munsoft released full SCOA | Sub ledgers for Investments, loans and retention, etc not finalized. |
| 1. Testing of Full SCOA transaction - May - June ’15
 | May to Jun 2015 | NMD personnel leaded by SCOA specialist and SCOA finance team | Testing all types of transactions. Ensuring that sub-ledgers is interactive and balances to control accountsTesting day-end, month-end and year-end close off of system in the test environment of the NDM | Release notes and user manuals.Sign off of tests and program finalisation | Non-compliance to SCOA regulations, System fall over.Continuous operations may be impacted on | System changes on transactions will be made inactive and will carry on old system transaction modules | SCOA specialist and operational staff are testing all possible transaction types | Ensuring that the FAR-module old information is updated with all SCOA elements |
| 1. Kept audit file for internal and external audit purposes
 | Ongoing till June 2015 | Chief Accountant | File all relevant documents in audit file | Audit file | Non record keeping of SCOA implementation | Ensure that all relevant documentation are on the audit file.Ensure that all system changes that are completed is signed off by the municipality and the system vendor | SCOA audit file opened and documentation filed |  |
| 1. Internal Audit Review of SCOA
 |  June 2015 | Internal Audit unit of NDM | Review of MC and SC alignmentEnsuring that comparative agree and that proper notes are made where direct alignment is not possible to reconcile the amounts | Internal Audit report | Non-compliance with SCOA regulations. Affecting the AG opinion due to comparative amounts. |  |  | Non finalization of the next version of the SCOANon- attendance of AG (visually)Understanding of SCOA by AG managers in the province (they will be auditing us) |
| 1. Implementation of the SCOA budget
 | 1 July 2015 | All NDM departments and Munsoft users | Start transacting on life systemDevelop a contingency register to ensure that any challenges experienced during implementation is dealt with and proper records ifs kept for audit purposes | Daily close offs – daily TB to ensure that it is balancingMonth end close off – ensure reconciliation of sub-ledgers and control accountsBusiness as usual | Non-compliance with SCOA regulations, insufficient reports, fall over of system | Internal audit to test transactions. Disaster recovery plan* Open all new SCOA functions on old MC
* transfer budgets to old MC
* Recapture all transaction
 |  | Non finalization of the next version of the SCOA |