



REPORT 8 OF 2017
SELECT COMMITTEE ON PUBLIC ACCOUNTS OF THE 5TH MPUMALANGA PROVINCIAL LEGISLATURE:
DEPARTMENT OF HEALTH (2016/17)

1. INTRODUCTION

The Constitution of the Republic of South Africa, Act 108 of 1996 empowers Provincial Legislatures to establish mechanisms to maintain oversight on provincial executive authority and organs of state. The Legislature through its Standing Rules and Orders has established the Select Committee on Public Accounts (SCOPA) hereinafter referred to as a Committee, and entrusted it with the responsibility to conduct financial scrutiny and examination of all financial statements and reports of the Auditor-General tabled before the House.

The Committee sent preliminary questions to the Department of Health and received responses which were subsequently presented during a hearing of the Committee. This transparent process of engagement was aimed at assisting and guiding the Department on areas that require improvement and monitoring.

The Committee discharged its mandate of ensuring prudent financial management over the reports of the Department of Health and wish to report as follows;

3. COMMITTEE PROCEDURES

The Committee met with the entity on the 07 November 2017 to deliberate on the above reports and considered its draft report on 08 February 2018. The meetings of the Committee was open sessions for the public including the media as required by section 118 (1) (b) of the Constitution of the Republic of South Africa, Act No. 108 of 1996, read with the Standing Rules and Orders.

The MEC, HOD and the delegation responded to various questions posed by the Committee during the hearing.

4. COMMITTEE FINDINGS AND RECOMMENDATIONS

The Committee considered progress made by the entity in implementing previous House Resolutions relating to the 2015/16 financial year. The progress per House Resolution is contained in the table below:

PROGRESS REPORT ON SCOPA RESOLUTION 2015/16 FINANCIAL YEAR

NO	RESOLUTION	PROGRESS AS ON	Status
1. MOVABLE AND TANGIBLE CAPITAL ASSETS (R 268 939 088)	(i) The Accounting Officer must consider taking disciplinary actions against official(s) who could not locate movable capital assets during audit amounting R268 939 088 .	<p>The Department has managed to improve the asset register to 2015/2016 in to 2016/2017 asset register. The main issues raised by Auditor General was the identification of the movable assets through serial numbers.</p> <p>The Department has plan of purifying the asset register by capturing all the serialized assets by correcting the serial numbers.</p> <p>The Accounting Officer has started the annual physical verification of assets and purifying the Fixed Asset Register that has commenced from 25th of September 2017. Audit Command Language (ACL) asset management module has been procured to assist with exceptions for investigation and correction of the asset register</p>	Ongoing
	(ii) The Accounting Officer must consider taking disciplinary actions against	The Department has developed and implemented an Asset	Closed

	<p>officials who failed to ensure that there are no misstatements in the financial statements (major and minor assets).</p>	<p>Procurement Process Flow to ensure that assets are correctly procured and accounted. Asset management Committee has been appointed for the financial year of 2017/18 to deal with all issues on asset management.</p> <p>Monthly reconciliations of major and minor assets are prepared and reviewed on monthly basis to prevent material misstatements in the Annual Financial Statements for 2017/2018 financial year.</p> <p>The Accounting Officer has established finance forum meeting on a quarterly basis were also issues of misallocation of assets by Institutions are presented and discussed to all the finance managers.</p> <p>A reporting asset management template on BAS/LOGIS reconciliation on monthly basis has been developed for all the CEO's for reporting on the procurement of assets and for the Accounting Officer to take disciplinary steps for deliberate misallocation of assets.</p>	
<p>2.IRREGULAR EXPENDITURE (R 5 168 480 000)</p>	<p>(i) The Executive Authority must consider taking disciplinary actions against the Accounting Officer/official (s) for incurring irregular expenditure amounting</p>	<p>The Accounting Officer has sanctioned the 32 officials in the month of May 2017 and June 2017 and the actions taken are valid for period of six months (that is 30</p>	<p>Ongoing</p>

	<p>R3 248 902 000 in the 2015/16 financial year.</p> <p>(ii)The Executive Authority must investigate all transactions contributing to the irregular expenditure amounting R3 248 902 000 in the 2015/16 and take disciplinary action against liable person (s) and/or hold the accounting officer liable.</p>	<p>November 2017/ 31 December 2017)</p>	
	<p>(iii)The Executive Authority must investigate all transactions contributing to the irregular expenditure from 2012/13, 2013/14 to 2014/15 and take disciplinary action against liable person (s) and/or hold the current accounting officer liable for failure to take action on time since resuming work 2016.</p>	<p>The Executive Authority commissioned an investigation for irregular expenditure from 2012/2013, 2013/2014 to 2014/2015. The Executive authority did not take disciplinary actions against officials who through their acts or omissions caused the irregular expenditures for 2012/2013 in that :</p> <ul style="list-style-type: none"> ▪ Cause of action has prescribed ▪ The Accounting Officer in 2012/2013 is no longer in the service of state. <p>The Accounting officer did take actions against the official involved, for 2014/15 financial year 19 officials were given written warnings.</p> <p>As to the delays to institute discipline, the</p>	<p>Ongoing</p>

		Accounting officer was waiting for the	
	(v)The Executive Authority must ensure that the irregular expenditure amounting R5 168 480 000 .00 is correctly accounted for and accordingly regularizes by relevant authority.	<p>The Executive Authority has ensured that the irregular expenditure amounting to R5 168 480 000 has been accounted for correctly and disclosed in the financial records of the Department.</p> <p>The Department has analysed the schedule and correction of irregular expenditure amounting to R4 283 137 431.71 will be corrected during the 2017/2018 audit process.</p> <p>The Department is in process of submitting the following condonation to Treasury before the 10 November 2017.</p> <ul style="list-style-type: none"> ▪ Claims Against the state R3 248 458 ▪ Department of Public Works Roads and Transport R336 666 545 <p>Management fee for Pharmaceutical Depot R40 579 608.05</p>	Ongoing
	(vi)The Executive Authority must investigate whether Dr S Mohangi had the correct authority to sign as designated Head of The Department from 21 July 2016 and report to the committee. (Authenticity of recovery letters)	<p>The Executive Authority did conduct an investigation on whether Dr S Mohangi has the necessary authority to sign as Head of Department as of 21 July 2016, and finds as follows:</p> <p>Dr S Mohangi was appointed to act as Head of Department on 18 August 2015 by virtue of</p>	Ongoing

		the acting powers, she is conferred with all powers vested in the capacity of Head of Department, and therefore she had the necessary authority to execute the duties of the latter.	
3.TRANSFERS AND SUBSIDIES	(i)The Accounting Officer must consider taking disciplinary actions against official (s) who failed to ensure that the Auditor General obtains sufficient appropriate audit evidence regarding transfers to municipalities.	The Accounting Officer could not take disciplinary action against the official who was responsible for the settlement of the provincialization of municipal clinics accounts, as the official has resigned, however the Department has created debts against the affected municipalities which will be cleared after they have submitted all the supporting documents.	Ongoing
	(ii)The Executive Authority must consider taking disciplinary actions against the Accounting Officer for failing to provide audit evidence regarding transfers to municipalities in 2015/16.	The Accounting Officer could not take disciplinary action against the official who was responsible for the settlement of the provincialization of municipal clinics accounts, as the official has resigned however the Department has created debts against the affected municipalities which will be cleared after they have submitted all the supporting documents..	Ongoing
4.PROCUREMENT AND CONTRACT MANAGEMENT	(i)The Accounting Officer must consider taking disciplinary actions against official/s who	Bid Committees for 2017/2018 has been appointed with	Ongoing

	failed to comply with Treasury Regulations 16A9.1	procurement of goods and services with a transaction valued of less than R500 000 (economizing, district acquisition and hospital financial committees) Provincial Finance Misconduct Committee and District Finance Misconduct and Loss Committee have been established to conduct investigation on all instance of financial misconduct.	
	(ii)The Accounting Officer must consider taking disciplinary actions against officials/s who had private or business interest in contracts awarded by the department and failed to disclose such interest as required by Treasury Regulation 16A8.4	The Department has identified the employees those might have contravened Treasury regulation 16A8.4 and report was submitted to Labour Relation for further investigation. The Accounting Officer will institute consequence management based on outcome from Labour Relations Unit. The Department has issued a circular to all officials reminding them that it is only the Head: Health can sign or extend a contract on behalf of the Department on 26 June 2017.	Ongoing
	(iii)The Accounting Officer must ensure that all cases are investigated and concluded timely as guided by section 84 of the PFMA.	Bid committees for the 2017/2018 have been appointed with procurement of goods and services with a transaction value of less than R500 000.00 (economising, district acquisition and hospital finance committees).	Ongoing

		<p>Provincial Finance Misconduct Committee and District Finance Misconduct and Loss Committee has been established to conduct investigation on all instance of financial misconduct.</p>	
5. EXPENDITURE MANAGEMENT	<p>(i)The Accounting Officer must ensure that all measures put in place are effectively implemented and monitored to prevent the matter from recurring. (Irregular Expenditure)</p>	<p>The Department has issued letters to the responsibility managers to investigate the, Fruitless and Wasteful expenditures for the 2016/2017 and 2017/2018 financial year.</p> <p>The Department is still awaiting the outcome of the investigations before it can take disciplinary steps against the officials who failed to ensure that monies owed by the department are settled within 30 days as required by section 38(1)(f) of the PFMA and Treasury Regulations 8.2.3</p>	Ongoing
	<p>(ii)The Accounting Officer must take disciplinary action against the officials who failed to ensure that monies owed by the department are settled within 30 days as required by section 38(1)(f) of the PFMA and Treasury Regulations 8.2.3</p>	<p>The Accounting Officer could not take disciplinary steps against the officials as the main reasons were due to cashflow constraints. The items are mainly the key accounts which the Department could not delay the activities to take place.</p> <p>The cashflow challenges are caused by the fact that the Department had accruals in excess of R 790 million.</p>	Ongoing

6.LEADERSHIP	(i)The Executive Authority must consider taking disciplinary actions against the Accounting Officer for failure to exercise oversight responsibility regarding financial and performance reporting and compliance with legislation in the department.	The Executive Authority did not take disciplinary steps against the Accounting Officer for 2015/2016 audit outcome: Accounting Officer(Dr A Morake) has been on sick leave during the financial year until new Accounting Officer (Dr S Mohangi) was appointed in 01 August 2016.	Ongoing
7.FINANCIAL AND PERFORMANCE MANAGEMENT	(i)The Executive Authority must consider taking disciplinary actions against the Accounting Officer for failure to prepare regular, accurate and complete financial reports supported by evidence and reliable information	The Executive Authority did not take disciplinary steps against the Accounting Officer for 2015/2016 audit outcome: Accounting Officer (Dr A Morake) has been on sick leave during the financial year until new Accounting Officer was appointed in 01 August 2016.	Ongoing
	(ii)The Accounting Officer must consider take disciplinary actions against official/s who failed to ensure compliance with applicable laws and regulations.	The Accounting Officer has taken disciplinary steps against officials who failed to ensure compliance with applicable laws and regulations such as the PFMA, Treasury Regulations, etc. as already indicated earlier in this report.	Closed
8.GOVERNANCE	(i)The Executive Authority must consider taking disciplinary actions against the Accounting Officer for failure to implement the recommendations of the internal audit function and the audit committee.	The Executive Authority did not take disciplinary steps against the Accounting Officer for 2015/2016 audit outcome: Accounting Officer (Dr A	Ongoing

		Morake) has been on sick leave during the financial year until new Accounting Officer (Dr S Mohangi) was appointed in 01 August 2016.	
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Comments by Members of the Committee

The Committee was not satisfied with the responses by the Department and the Department is continuously implementing the House Resolutions. The Committee indicated that the irregular expenditure is increasing and the department is also failing to ensure that measures are taken against those responsible caused irregular expenditure, the same matter was raised with the department in the previous years. The department was further instructed to speed up the cases of those officials implicated on the irregular expenditure are finalised before the end of the financial year 2017/18, the progress thereof should be provided to the Committee on quarterly basis.

The department acknowledged the comments made by the Committee and indicated that they will request assistance from the Office of the Premier so that the outstanding cases of financial misconduct are finalised. The MEC also indicated that the department will put more measures in ensuring that the House Resolutions are implemented as

AUDIT ACTION PLAN FINDINGS 2016/17

5. IRREGULAR EXPENDITURE

The Auditor General was unable to determine whether any adjustments was necessary to irregular expenditure of **R 6 464 630 000 (2016: R 5 001 131 000)**. The Committee wanted to know why the Accounting Officer incurred Irregular Expenditure amounting **R 1, 463,499,000.00** in 2016/17 financial year. The Department indicated that irregular expenditure incurred by the department relates to contracts awarded in the past financial years, namely:

- Supply and delivery of perishable and none perishable food to hospitals
- Outsourcing the management of procurement, warehousing, and distribution of pharmaceuticals and surgical sundries
- Circumcision contract
- Claims against the state, law firms paid while not tax compliant etc.

The Committee enquired whether the Accounting Officer took disciplinary action against those who caused the department to incur the Irregular Expenditure amounting **R1,463,499,000.00** as required by section 38(1)(h) of the PFMA. The Accounting Officer indicated that the department took disciplinary action against those officials who contravened section 38(1)(h) of the PFMA relating to previous year's awards.

The Committee indicated to the department that it was clear that the warning letters had been issued to officials as a matter of compliance, the same matter was raised with the department. The department had not followed section 84 of the PFMA which provides for the Legal regime for disciplinary proceedings.. The Committee could not accept all the warning letters and request the department to correct the anomaly.

The Accounting Officer was requested to outline challenges that lead to Irregular Expenditure as this matter is recurring even after the MEC had made a commitment to address the matter of Irregular Expenditure in the Department. The irregular expenditure incurred by the Department relates to contracts awarded in the past financial year. The Department has advertised the tender for the supply and delivery of perishable and none perishable food to hospital and the award has been finalized by 31 October 2017.

5.1 RECOMMENDATIONS

The Committee recommends the House to resolve that:

- (i) The Executive Authority must take disciplinary actions against the Accounting Officer/official (s) for incurring irregular expenditure amounting **R 6 464 630 000** in the 2016/17 financial year.

- (ii) The Executive Authority must investigate all transactions contributing to the irregular expenditure amounting **R 6 464 630 000** incurred in 2016/17 and take disciplinary action against liable person(s) and/or hold the accounting officer liable.

6. MOVABLE TANGIBLE CAPITAL ASSETS

The Committee has noted that the Auditor General was unable to locate movable capital assets amounting to **R 751,491,823 (2016: R 268,939, 088)** recorded in the assets register and could not trace assets selected from the floor to the assets register. Furthermore, the Auditor General has found misstatements in major and minor assets.

The Accounting Officer that the Department had challenges in terms of serial numbers on serialized assets and all selected assets by AGSA were presented for auditing with the correct barcodes, however serial numbers on serialized assets could not be matched from floor to register as they were incorrectly captured on the system using dump serial numbers. The Fixed Asset Register (FAR) had duplicate barcodes at an amount of **R1, 9 million** caused by the late reconciliation of donated assets and transfers. The Committee was further informed that the Department had a prior year period error amount to R319 million on capital and R1, 7 million on minor assets.

The Committee wanted to know whether the Accounting Officer identified the moveable tangible capital assets which the Auditor General did not locate the assets which were not located by the Auditor General in 2015/16 financial year to the amount of **R 263 939 088**. The Accounting Officer that the department has put measures in place to locate the assets which were not located by AGSA in 2015/2016 financial year. The Department is using an electronically system called BUAD for physical verification of assets and all assets scanned are updated to LOGIS. The Accounting Officer has further introduced Asset Procurement Process Flow for the management of all cash additions.

6.1 RECOMMENDATIONS

The Committee recommend the House to resolve that:

- i. The Accounting Officer must take disciplinary actions against official(s) who could not locate movable capital assets during audit amounting to R 751,491,823.
- ii. The Accounting Officer must take disciplinary actions against officials who failed to ensure that there are no misstatements in the financial statements (major and minor assets).

7. PREDETERMINED OBJECTIVES

The Committee noted that the Auditor General was unable to obtain the information and explanation considered necessary to ascertain reliability and validity of the reported performance information. The Committee wanted to know why did the Accounting Officer failed to curb this finding considering that this is a recurring finding from previous financial year.

The Accounting Officer reported that the department failed to curb this finding due to insufficient resources to implement Health Patient Registration System (HPRS) in Nkangala and Ehlanzeni Districts which contributed to this qualification. However there are improvements in Gert Sibande District where the HPRS project is implemented in all PHC facilities. All requested patient files were submitted for validations and completeness to AGSA in Gert Sibande. The reason for this improvement was due to financial backup from NDOH to implement patient filing system in Gert Sibande.

The Committee wanted to know whether did the Accounting Officer validate, complete and ensure that reported information is valid when compared to source information. The Accounting Officer indicate that they did ensure validity and completeness comparing reported information to source documents in Hospitals through clinical and Nursing audit. However, the department did not do validation and completeness in PHC facilities especially in Nkangala and Ehlanzeni Districts which contributed highly to the findings. This is due to the fact that in those facilities majority of patient files are patient held and not available in facilities for audit, hence the need for the HPRS.

7.1 RECOMMENDATIONS

- (i) The Accounting Officer must take disciplinary actions against official (s) who failed to ensure that Performance Information is reliable as required by the Auditor General.
- (ii) The Accounting Officer must conduct quarterly review on performance information and ensure that MOV are submitted and assessed prior to review.

8. PROCUREMENT AND CONTRACT MANAGEMENT

The Committee noted that the Auditor General has found that persons in the service of the department whose close family members, partners, or associates had a private or business interest in contracts awarded by the department failed to disclose such interest, as required by the Treasury Regulation 16A8.4. The Committee wanted to know whether the Accounting Officer has established the persons in the service of the department who contravened Treasury Regulation 16A8.4. The Accounting Officer indicated that the department has established the persons in the service of the Department who contravened Treasury Regulation 16A8.4.

Upon this finding, the Committee wanted to know whether the Accounting Officer had put mechanisms and measures to detect and investigate person in the service of the department who have private or business interest in contracts awarded by the department. All awards re verified through National Treasury Central Supplier Database (CSD) for government employees status. The department has also procured the Audit Command Language (ACL) to verify "conflict of interest" all payments.

8.1RECOMMENDATIONS

The Committee recommends the House to resolve that:

- (i) The Accounting Officer must take disciplinary actions against the officials for contravening Treasury Regulation 16A6.1.
- (ii) The Accounting Officer must develop adequate capacity within the Procurement, Contract Management and Infrastructure Management.

9. EXPENDITURE MANAGEMENT

The Committee has noted that the Auditor General has found that effective and appropriate steps were not taken to prevent unauthorised, irregular as well as fruitless and wasteful expenditure as required by section 38(1) (c)(ii) of the PFMA and treasury regulation 9.1.1. The Committee wanted to know effective steps Accounting Officer took to prevent unauthorised, irregular, fruitless and wasteful expenditure. The Accounting Officer indicated that they have developed and implemented monitoring payment check list for all the payments and also perform the pre-audit on all payments to prevent Fruitless and wasteful, Irregular Expenditure and Unauthorized. The Committee was also informed that the Accounting Officer has reported the Irregular and Fruitless and wasteful expenditure to Provincial Treasury on a monthly basis.

The Committee enquired that since the Auditor General has made this finding, what actions, measures and steps did the Accounting Officer take in response to the finding above if no action was taken. The Accounting Officer has indicated that the department had implemented the pre-audit on all payments and they have developed and implanted the payment check-list.

The Committee noted that the Auditor General has found that contractual obligations and money owed by the department were not settled within 30 days as required by the Section 38 (1)(f) of the PFMA and Treasury regulation 8.2.3. The Committee enquired that did the Accounting Officer establish contractual obligations and moneys owed by the department which were not paid within 30 days; if yes provide a detailed report with the following information:

The Accounting Officer has indicated the department has developed and implanted the invoice tracking system to ensure that payments are made within 30 days. The Committee wanted to know what steps the Accounting Officer took against the officials who incurred fruitless and wasteful Expenditure of **R 2 306 000**. The Accounting Officer indicated that warning letters has been issued to all officials involved in causing fruitless and wasteful expenditure. The Committee was not satisfied by the response of the Accounting Officer and recommended that action must be taken against those officials.

9.1 RECOMMENDATIONS

The Committee recommended that the House resolve that:

- (i) The Executive Authority must take disciplinary actions against the Accounting Officer for incurring fruitless and wasteful expenditure amounting **R 2 306 000**.
- (ii) The Accounting Officer recover the fruitless and wasteful expenditure amounting to **R 2 306 000** from the official(s) who caused the department to incur the irregular expenditure.

10. REVENUE MANAGEMENT

The Committee noted that the Auditor General has found that effective and appropriate steps were not taken to collect all money due as required by section 38 (1)(c) (ii) of the PFMA and Treasury Regulation 11.2.1; 15.10.1.2 (a) and 15.10.1.2(e). The Committee was informed that the Accounting Officer did not collect all monies due to the Department on Patient Debts and Staff Debts. The Committee noted with disappointment that departments fail to ensure that effective and appropriate steps were not taken to collect all money due to the department.

10.1 RECOMMENDATIONS

The Committee recommended that the House resolve that:

- (i) The Accounting Officer must put measures in place that will ensure that the department collect all money due as required by section 38(1)(c)(i) of the PFMA.

11. LEADERSHIP

The Committee noted that the Auditor General has found that the Accounting Officer did not exercise oversight responsibility regarding financial and performance reporting and compliance with legislation. The Committee wanted to know whether the Accounting Officer exercised oversight responsibility regarding financial and performance reporting and compliance with legislation. The Accounting Officer indicated that the Department did exercise oversight responsibility regarding financial and performance reporting and compliance with legislations. Supply Chain Management checklist was developed and implemented to ensure compliance legislations. Annual Financial Statement plan was developed indicating responsibilities and was implemented to ensure sufficient review.

The Accounting Officer also indicated that the department has implemented the following strategic to ensure that adequate and sufficient skilled resources were in place and that performance was monitored:

- Establishment of Audit Steering Committee
- Establishment of the Risk Management Steering Committee
- Conducted the skills audit for Hospital Management through the School of Governance
- Advertised and filled critical strategic posts to enhance the capacity of the department
- Established the Review sessions in all District to ensure that the performance of the Department is monitored
- Revived the performance management reviews sessions for Senior Management

11.1 RECOMMENDATIONS

The Committee recommends that the House resolve that:

- (i) The Executive Authority must take disciplinary actions against the Accounting Officer for failure to exercise oversight responsibility regarding financial and performance reporting and compliance with legislation in the department.

12. FINANCIAL AND PERFORMANCE MANAGEMENT

The Committee noted that the Auditor General has found that Management did not implement proper record keeping in a timely manner to ensure that complete, relevant; accurate information was accessible and available to support financial and performance reporting. The Accounting Officer enquired whether the Accounting Officer has developed a proper record keeping system in the department.

The Accounting Officer indicated that the department is addressing the issues of record keeping and a new Medical Record Management policy was developed. The department has also clear guidelines on management of both active and dormant files were developed. The Committee was further that the department has also got additional funding from National to assist with filling cabinets and related stationery.

The Committee wanted to know why the Accounting Officer failed to ensure that management prepared regular, accurate and complete financial performance reports that were supported and evidenced by reliable information. The Accounting Officer indicated that the Department the department has developed action plan for drafting annual financial statement. The Plan indicates the responsible officials to submit the information, review process by internal audit, audit committee and Provincial Treasury.

11.1 Recommendations

The Committee recommends that the House resolve that:

- (i) The Executive Authority must take disciplinary actions against the Accounting Officer for failure to prepare regular, accurate and complete financial reports supported by evidence and reliable information.

12. GOVERNANCE

The Committee noted that the Auditor General found management did not implement the recommendations of the internal audit function and the audit committee. The Committee wanted to know why did the Audit Committee and Internal Audit unit fail to follow up on

their own recommendations to the department and what is the impact and implications of their failure. The Accounting Office indicated that the Audit Committee and Internal Audit Unit did make follow ups on their own recommendations to the department during follow-up audit engagement, management and audit committee meetings.

The Committee was also informed that the Audit Committee and internal audit has raised the concerns in the 2016/2017 financial year which are as follows;

- Immovable Tangible capital Assets
- Movable tangible Capital Assets
- Irregular expenditure

12.1 RECOMMENDATIONS

The Committee recommends that the House resolve that:

- (i) The Executive Authority must take disciplinary actions against the Accounting Officer for failure to implement the recommendations of the internal audit function and the audit committee, the same matter was raised with the department in previous financial year.

12. CONCLUSION

The Committee has satisfied the requirements of the Mpumalanga Provincial Legislature Rules and Orders of conducting oversight over the financial statements of the Department of Health.

The Committee emphasized on the fact that the Accounting Officer must fill all key vacant and funded positions in order to address the findings which were as a result of lack of capacity and shortage of staff in the Department.

Unless specified differently, progress on all resolutions must be submitted to the Committee by the 30 March 2018 and on a quarterly basis afterwards.

13. ADOPTION

The Select Committee on Public Accounts recommends that the House adopt this report and its recommendations as House Resolutions.





Hon. S I Malaza

Date

Chairperson

Select Committee on Public Accounts

Mpumalanga Provincial Legislature