



POST AUDIT ACTION PLAN 2020/2021 AGSA AUDIT OUTCOME

SUMMARY**Annexure A: Supply Chain Management – 9 findings**

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	9	31%
In progress	20	69%
Not yet due	0	0%
TOTAL	29	100%

Corporate Support / Supply Chain Management – 1 finding

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	1	33%
In progress	2	67%
Not yet due	0	0%
TOTAL	3	100%

Technology Management Services – 4 findings

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	5	45,4%
In progress	3	27,3%
Not yet due	3	27,3%
TOTAL	11	100%

Enterprise Risk Management – 2 findings

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	13	100%
In progress	0	0%
Not yet due	0	0%
TOTAL	13	100%

Annexure B: Supply Chain Management – 18 findings

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	7	64%
In progress	3	27%
No progress reported	1	9%
TOTAL	11	100%

Legal Services – 5 findings

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	2	40%
In progress	3	60%
Not yet due	0	0%
TOTAL	5	100%

Human Resource Management Services – 1 finding

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	0	0%
In progress	2	100%
Not yet due	0	0%
TOTAL	2	100%

Various environments: Emerging risks (internal control deficiency) – 3 findings

STATUS	NUMBER OF ACTIONS	PROGRESS %
Finalised	2	20%
In progress	2	20%
Not yet due	6	60%
TOTAL	10	100%

DIVISION: SUPPLY CHAIN MANAGEMENT ANNEXURE B

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
1.1.	Discrepancies identified between the asset register and supporting documents Requirements.	1. Develop & implement a verification function to prevent incorrect capturing of data information on PAS that will allow for reconciliation when invoice capturing against asset capturing.	Lack of management review: <ul style="list-style-type: none"> Incorrect asset classification. 	31 March 2022	Major Gen Hankins/ Maj Gen Sithole	1. 100% completed Complaints to current policies and processes with control in place. Contract to Invoice solutions already caters for this functionality. Pilot project (GP) initiated to roll out this solution to Provinces.
		2. Continuous review and assessment of asset register to identify and rectify inconsistencies with regards to asset classification.	<ul style="list-style-type: none"> Incorrect recording / capturing of assets on PAS. 			2. 50% completed Asset registers are reviewed quarterly (IFS) Application done to change business rules on PAS regarding Capital, Minor and Current asset classifications according to value. Task team to be established to review and address the classification of assets.
		3. Further refinement of current certification of asset process that will allow for individual users to be assigned to demarcated asset inventory.				3. 80% completed Investigation to utilize barcoding in the certification of asset process.
		4. Training of new SCM personnel to prevent further incorrect capturing.				4. 100% completed Training needs to be addressed by Division: HRD. Letter submitted to HRD in this regard. Asset Management training course scheduled. Course to be re-scheduled as the scheduled course was cancelled.
		5. Implement a pilot project in Gauteng Province.				5. 10% completed As per bullet 1 Training Manual was finalised.

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1.2.	Supporting documents relating to additions of minor assets not provided	1. Workshop and update the SCM practitioners on new updated changes on PAS.	Lack of management review: <ul style="list-style-type: none"> Data captured on PAS without approved source documents. 	31 March 2022	Major Gen Hankins	1. 10% completed Workshops to be conducted as soon as upload functions are active on PAS.
		2. Development of functionality to upload source documentation on PAS to prevent lost documents.	<ul style="list-style-type: none"> Incorrect accounting of assets through extra ordinary. 			2. 10% completed Busy drafting User Requirement Specification (URS) to aligned with business rules and processes. Service Request registered and sent to Div: TMS to execute URS.
		3. Consequence management must be implemented.	<ul style="list-style-type: none"> Non-compliance of policy/ regulations/circulars. Lost and missing source documentations. 			3. 100% completed Management at all levels must implement consequence management where required. Letter on consequence manage with reference 19/1/1 was sent to all Provinces and Divisions on 22 April 2021.
		4. To update NI 6 of 2018 as to allow for electronic archiving of supporting documents on PAS.	<ul style="list-style-type: none"> Non-compliance to National instruction 6 of 2018. 			4. 10% completed Process enhancements to be finalised to enable PAS enhancements to commence and concluded.
1.3.	Incorrect accounting treatment of non-cash additions and differences between the asset register costs and supporting documentation.	1. New functionality must be developed for uploading for extra ordinary receipts/ lost and found documents for prior year error corrections.	Lack of management monitoring and review: <ul style="list-style-type: none"> Incorrect method of accounting of the assets for PAS. 	31 March 2022	Major Gen Hankins/Maj Gen Sithole	1. 10% completed Busy drafting User Requirement Specification (URS) to align business rules and processes. Service request to be sent to Div: TMS to execute URS.
		2. Enhance PAS to account for assets according to the donor amount.	<ul style="list-style-type: none"> Lost & found not accounted as prior year errors. 			2. 90% completed Service request 2021/000586 registered and finalized too ensure correct donation prices Service Request 2021/117 for livestock currently in Beta testing phase.

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		3. Implement the policy to differentiate between non cash and prior year error.	<ul style="list-style-type: none"> The value of non-cash additions not reconciling with the donor amount. 			3. 100% completed Policy implemented in accordance with Treasury Modified Cash Standards and Accounting Manual for Departments.
1.4.	Difference between the cost in the asset register and supporting documents.	1. Service request was registered with SITA for PAS enhancements and is currently been rectified to read the intake price when asset is disposed of voucher.	Lack of management monitoring and review: <ul style="list-style-type: none"> Disposal vouchers source documents don't correspond with PAS intake value of the asset. 	31 March 2022	Major Gen Hankins/ Maj Gen Sithole	1. 80% completed Service request 2021/000587 registered with regard to intake and disposal price with Division: TMS. Development is currently been done. Due date end November for Beta Testing.
		2. System control introduced that allows for an approval from asset management when system updates are required.		30 September 2022		2. 100% completed System controls already implemented.
		3. Update NI 6 of 2018 in order to allow for system electronic archiving of source documents.				3. 80% completed Process enhancements to be finalised to enable PAS enhancements to commence
1.5.	Assets identified from the "floor" that could not be traced to the asset register	1. Proper stocktaking must be conducted to determine whether assets are marked and inspected/ certified in terms of National Instruction 6 of 2018.	Lack of management monitoring and review: <ul style="list-style-type: none"> Non -marking of assets. Floor / personnel inventories are not updated at inventory controller level. 	31 December 2021	Major Gen Hankins/Maj Gen Sithole	1. 80% completed Barcoding solution under investigation by OD and to make proposals to the National Commissioner for implementation.
		2. Conduct physical asset verification.	<ul style="list-style-type: none"> No inspections conducted. Certifications not done. 			2. 100% completed Bi-annual asset certification completed on 30 September 2021.
1.6 and 2.2.	Assets identified in the current year incorrectly recorded as additional assets- minor	1. To provide for a classification in terms of the Modified cash standards.	Lack of management monitoring and review:	31 March 2022	Major Gen Hankins/ Maj Gen Sithole	1. 80% completed Barcoding solution under investigation by OD to make proposals to the

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						National Commissioner for implementation.
		2. Review quarterly reporting.	<ul style="list-style-type: none"> Data captured on PAS without approved source documents. 			2. 50% completed Asset registers are reviewed quarterly (IFS), next review January 2022.
		3. Consequence management must be implemented.	<ul style="list-style-type: none"> Incorrect accounting of assets through extra ordinary. 			3. 100% completed Management at all levels must implement consequence management where required. Letter on consequence manage with reference 19/1/1 was sent to all Provinces and Divisions on 22 April 2021.
		4. Develop function to upload all source documents to prevent lost documents.	<ul style="list-style-type: none"> Non-compliance of policy/regulations/ circulars. 			4. 10% completed User Requirement Specification (URS) drafted and aligned with business rules and processes. Service request sent to Div: TMS to execute URS.
		5. Workshop and update the SCM practitioners on new updated changes on PAS.	<ul style="list-style-type: none"> Cost and missing source documentations. 			5. 10% completed Workshops to be conducted as soon as upload functions are active on PAS.
		6. Redevelopment of functionality to upload source documentation on PAS to prevent lost documents.				6. 10% completed User Requirement Specification (URS) to be drafted and aligned with business rules and processes. Service request to be sent to Div: TMS to execute URS.
		7. Compliance to National instruction 6 of 2018.				7. 100% completed Post Audit circular sent to all Provinces/Divisions indicating short comings and non-compliance to NI 6 of 2018. Performance Management informed on areas of non-compliance. Inspection teams established in

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						divisions and Provinces to execute pre Audit checks.
		8. Any system upload regarded as "lost and found" when the item has been found, this will be regarded as lost and will be recorded as prior year correction.				8. 60% completed Report need to reflect the asset take on category. Reports are currently been reviewed for correctness.
2.1.	Dwellings identified that could not be traced to the asset register	1. Proper stocktaking must be conducted to determine whether assets are marked and inspected/certified in terms of National Instruction 6 of 2018.	Lack of management monitoring and review: <ul style="list-style-type: none"> • Non -marking of assets. • No inspections conducted. 	31 December 2021	Major Gen Hankins/ Maj Gen Sithole	1. Verification process undertaken with the Provinces signed off by the Provincial Commissioners.
		2. Conduct physical asset verification.	<ul style="list-style-type: none"> • Certifications not done. • Floor / personnel inventories are not updated at inventory controller level. 			2. Confirmation letters for the verification and marking of assets received from the Provinces. Processes underway to finalize the old assets without documents.
7.1.	Operating lease included in the operating lease commitment schedule is not accurate	1. Confirm correctness of source documents- Review/ audit the current source documents	Lack of management monitoring and review <ul style="list-style-type: none"> • Incorrect SLA contract start and end dates captured on PAS BY End-users • Monthly rental amounts captured without VAT 	31 March 2022	Major Gen Hankins/ Maj Gen Sithole	1. 100% completed Compliant to current policies and processes with controls in place.
		2. Develop and implement the uploading of the SLA agreement document, SAPS 585, the order form and the Installation source documents on PAS	<ul style="list-style-type: none"> • Commitments captured on Order forms for 12 months instead of 36 month contract period • Ensure compliance to paragraph 4.1 to 4.8 SCM circular 			2. 60% completed Service request 2021/000655 registered with Div: TMS to upload operating lease. User Requirement Specification (URS) to amend the accounting of operating leases

DIVISION: SUPPLY CHAIN MANAGEMENT ANNEXURE B

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1.	Finding 1 Sub-contracting not included as a specific tendering condition.	Intervention sessions were held on 12 to 22 February 2021 with Division SCM practitioners to ensure that all requirements of National Treasury are complied with.	Lack of review and monitor internal control in respect of procurement prescript.	Finalised 22 February 2021	SCM Management	1. 100% completed
2.	Finding 2 Local content required percentage not specified on RFQ.	Follow up intervention session scheduled for end October 2021.	Lack of review and monitor internal control in respect of procurement prescript	31 October 2021		2. Ongoing Intervention session with Provinces and Divisions held 1 September 2021.
3.	Finding 3 Tender not advertised on e-tender.	National Circular 19/1/1 dated 8 September 2021. Circulated on 31 August 2021.	Lack of review and monitor internal control in respect of procurement prescript	Finalised 31 September 2021	SCM Management	3. 100% completed
4.	Finding 4 Tender award not published on e-tender.	National Intervention Sessions with Provinces and Divisions to address audit findings and outstanding irregular expenditures.	Lack of review and monitor internal control in respect of procurement prescript	15 October 2021 Continuous Process to 15 December 2021	SCM Management	4. Intervention session held on 1 September 2021. Road show intervention still on progress. Virtual meeting with <ul style="list-style-type: none"> • HRD held on 6 October 2021 • Free State intervention held on 19 to 20 October 2021 • Western Cape 12 October 2021 • Limpopo Province 18 November 2021 • Eastern Cape Province 18 November 2021.
5.	Finding 5 Award not published in the Government Tender.	Participation and engagement with National Treasury Support Forum to clarify the interpretation of prescripts used by the Auditor General for audits.	Lack of review and monitor internal control in respect of procurement prescript	1 October 2021	SCM Management	5. Awaiting confirmation from National Treasury.
6.	Finding 6 B-BBEE points not taken into account in	Workshop for the implementation of Certification of Procurement Regularization (CPR). <i>(This entails the</i>	Lack of review and monitor internal control in respect of procurement prescript	All Divisions and six Provinces finalised. Remaining three	SCM Management	6. 100% completed Implemented and process is ongoing.

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	the calculation of total points.	<i>regularization of procurement transactions prior to the financial commitment of SAPS with suppliers.)</i>		provinces to be finalized by 17 September 2021		
7.	Finding 7 Bid awarded to bidder that did not meet all special requirements and conditions of the bid.	Workshop for the implementation of the Performance Analysis Tool which include all elements of SCM. (SCM Practitioners to conduct self-evaluations and assessments with in their respective environments.)	Lack of review and monitor internal control in respect of procurement prescript	1 October 2021	SCM Management	7. 100% completed Implemented and process is ongoing.
8.	Finding 8 SBD 4 was not completed and signed by the winning supplier.	Performance Management and Internal Audit will review the population retrospectively from 1 April 2022 to year end.	Lack of review and monitor internal control in respect of procurement prescript	1 October 2021	SCM Management	8. 100% completed Complied with and the list of all bids for the current financial year were provided to Internal Audit. The audit will commence on 1 November 2021.
9.	Finding 10 The winning service provider did not meet the minimum threshold for local production and content.	Identification of procurement practitioners that requires relevant training and ensure that procurement practitioners are trained internally/externally in conjunction with Human Resource Development.	Lack of review and monitor internal control in respect of procurement prescript	1 October 2021	SCM Management	9. 100% completed Letter 19/1/1 dated 15 November 2021 for training of Procurement Practitioners circulated on 16 November 2021.
10.	Finding 11 Possible irregular expenditure under investigation for up to seven years.		Lack of review and monitor internal control in respect of procurement prescript		SCM Management	10. The block is active and working on the basis that there is a VAT number on the invoices <ul style="list-style-type: none"> • Finalised • Follow-up intervention held on 22 September 2021.
11.	Finding 12 VAT payment to a non-vendor.	Request Division TMS and Finance to align the POLFIN System with NI 7 of 2021 by putting a block onto the POLFIN System to prevent VAT invoices from being captured where vendors are not VAT registered and to prevent an invoice from being capture	Lack of review and monitor internal control in respect of procurement prescript	1 October 2021	SCM Management	No progress to date

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		without VAT if the vendor is VAT registered.				
12.	Finding 13 Functionality not assessed.	Standardized minutes for the Bid Committees including headings for sub-contracting, functionality and local content.	Lack of review and monitor internal control in respect of procurement prescript		SCM Management	No progress to date
13.	Finding 14 Non-compliance with the B-BBEE Act and regulations.		Lack of review and monitor internal control in respect of procurement prescript		SCM Management	No progress to date
14.	Finding 15 Supplier Main Street 699 added as trading name after appointment by the SAPS. Purchase order issued in respect of Main Street 699 was over-stated.		Lack of review and monitor internal control in respect of procurement prescript		SCM Management	No progress to date
15.	Finding 16 No provision for VAT was made in the PO issued by the SAPS.		Lack of review and monitor internal control in respect of procurement prescript		SCM Management	No progress to date
16.	Finding 17 No evidence that DTI was notified of the successful bidder and the value of the contract.		Lack of review and monitor internal control in respect of procurement prescript		SCM Management	No progress to date
17.	Finding 18 No evidence that the DTI was provided with		Lack of review and monitor internal control in respect of procurement prescript		SCM Management	No progress to date

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	copies of the contracts and the bidder's SBD 6.2 certificate. Finding 19 Payment after contract expiry.					

DIVISION: TECHNOLOGY MANAGEMENT SERVICES

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
4.1.	Discrepancies of the Network Asset Register and supporting PAS Register.	Valued all component assets procured prior to 2002 to R1 as per MCS11.99 prescripts.	The asset register and supporting documents were not sufficient.	31 May 2021	Div TMS: Maj Gen Buthelezi	100% completed Process concluded during the Audit period.
		Correction of fair valued components was audited by both the Internal Audit and AGSA and was confirmed to be correct.	There was no proper record keeping of assets procured prior 2002.			100% completed Process concluded during the Audit period
		Amendments were not made on assets that formed part of the main asset and those have reached the end of life were concluded not to be valued. These components assets remained at R0.	Assets listed on the PAS supporting register did not have any values attached to them.			100% completed Process concluded during the Audit period
4.2.	Components incorrectly disclosed as "Assets under Investigation.	An investigation by the SAPS Internal Audit is in progress.	Assets marked as "In-Transit" could not be verified.	31 March 2021	Maj Gen Nkosi	<ul style="list-style-type: none"> 16 September 2021. Forensic Audit to appoint Service Provider due to lack of internal expertise.
		SAPS tasked SITA to investigate and provide feedback on assets that could not be traced during the asset	No feedback has been received from SITA.	31 March 2021	SITA	<ul style="list-style-type: none"> 30 September. Letter received from SITA requesting 3 months extension to 31 December 2021.

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		verification process. These assets were marked on ARS as "In-Transit Assets".				
		Compile first reminder to SITA in a form of a letter in request of investigation feedback.		20 September 2021	Div: TMS Brig Ndaba	No progress to date
		Compile first reminder to SAPS Internal Audit in a form of a letter in request of investigation feedback.	No feedback has been received from SAPS Internal Audit.	20 September 2021	Div: TMS Brig Ndaba	No progress to date
		Reviewed and updated the Asset register in line with the disclosure framework. Assets under investigation were removed from the asset register during the Audit process.	SAPS had disclosed subcomponents under investigation as Components.	31 May 2021	Div TMS: Maj Gen Buthelezi	100% completed Process concluded during the Audit period
4.3.	Asset could not be traced back to the asset register.	Identified subcomponents were updated and valuated accordingly. Both the SAPS Network Assets Register and PAS Export Assets Register were updated.	Additional sub-components were not continuously updated on the ARS.	31 January 2021	Div TMS: Maj Gen Buthelezi	No progress to date
		Develop a Standard Operating Procedure (SOP) to address the capturing of additional components, monitoring and movements of network components from one site to another.	Movement of Assets from one site to the other and failure to update the ARS correctly.	31 October 2021	Div: TMS Brig Ndaba	Ongoing <ul style="list-style-type: none"> SOP currently being drafted. Input from SITA programmers and ARS administrators to be submitted after the finalisation of the on-going ARS upload. Due 15 November 2021.
		Identify both the loan components and components that do not belong to SAPS.	List of network components identified at SAPS sites but not owned by SAPS were incorrectly captured to the asset register due to shared ICT room by different Departments.	31 October 2021	Div: TMS Brig Ndaba	100% completed Loan equipment as well as other Departments assets at SAPS is clearly marked and identifiable.
4.4.	Assets not correctly valued due to incorrect	Reviewed and updated the asset register during the audit period.	An error was made during the valuation process		Div TMS: Maj Gen Buthelezi	100% completed Process concluded during the Audit period

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	VAT capitalized on the asset register.		whereby assets were allocated 17% VAT instead of 15%.			
		Correction of the incorrect VAT for the fair valued components was audited by both the Internal Audit and AGSA and was confirmed to be correct.	No controls were in place to ensure that assets are allocated correct values.	30 June 2021		100% completed Process concluded during the Audit period
		Develop a Checklist guide to ensure the following <ul style="list-style-type: none"> • Correct Item descriptions • Invoicing per component asset be in an auditable manner. • Costs aligned to each component on the invoices. 	No adequate controls to ensure that details of assets are correctly recorded in the fixed asset register.	31 October 2021	Div: TMS Brig Ndaba	100% completed. <ul style="list-style-type: none"> • Checklist has been developed. • Current invoicing documents are auditable. • Service providers and SITA were sensitised accordingly.

TRANSFER OF NETWORK ASSETS FROM SAPS TO SITA

NO	STEPS /ENGAGEMENTS	ACTIONS	RESPONSIBILITY	DUE DATE	PROGRESS DECEMBER 2021
1.	Confirm the completeness of the Asset Register.	Verification and valuation completed (Register Available).	Div TMS: Brig Ndaba	31 March 2021	100% completed Process concluded during the Audit period
2.	Confirm with National Treasury that the legislation allows for the transfer of Assets to an Entity.	Enquiry to National Treasury on transfer of Assets from Government Department to a State Owned Company (SOC).	Div Finance: Maj Gen Nelson	10 September 2021	100% completed <ul style="list-style-type: none"> • Letter was drafted and submitted to National Treasury. • A meeting was also held between SAPS and National Treasury and it was confirmed that the transfer of Network Assets is allowed to a State Owned Company (SOC).
3.	Confirm the interpretation of the legislation regarding the transfer of Assets.	Arrange a meeting with SAPS Legal Service to determine the correct interpretation and alignment of the following in respect of the transfer of Assets from SAPS to SITA <ul style="list-style-type: none"> • Section 19 of the SITA Act 88 of 1998 aligns to the Section 42 of the PFMA. 	Div TMS: Brig Ndaba	20 September 2021	<ul style="list-style-type: none"> • Letter requesting confirmation of the interpretation of the legislation regarding the transfer of Assets was signed by DNC on 19 October 2021 and submitted to Legal on 27 October 2021.

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NO	STEPS /ENGAGEMENTS	ACTIONS	RESPONSIBILITY	DUE DATE	PROGRESS DECEMBER 2021
		<ul style="list-style-type: none"> • 2020 SITA/SAPS Business Agreement • Service Level Agreement. 			<ul style="list-style-type: none"> • Pending the response from Div: Legal Services.
4.	Engage SITA on the transfer of assets.	Arranged a meeting with SITA to determine the following: <ul style="list-style-type: none"> • Agreement procedure and time lines • Drafting of Project Plan • Assets maintenance and replacement post the transfer • Disposal of Assets • Work in progress(WIP) • Intellectual Property rights. • Amendments to the SLA post the transfer. 	Div: Financial Management Services	15 September 2021	<ul style="list-style-type: none"> • Meeting was held with SITA Management on 15 September 2021. • SAPS to finalize its internal processes (task 3 /Slide 11) prior to further engagements with SITA.
5.	Confirm with National Treasury on Accounting treatment to SAPS post transfer.	Compile letter to National Treasury for clarity.	Div Finance: Maj Gen Nelson	10 September 2022	No progress to date
6.	Confirm with AGSA on Audit treatment to SAPS post transfer.	Compile a Letter to AGSA to seek clarity.	Div Internal Audit: Maj Gen Nkosi	10 September 2022	No progress to date
7.	Identify the risks associated with the transfer.	Analyse the risks and mitigation plan related with the transfer.	Div TMS: Maj Gen Buthelezi	30 September 2021	No progress to date
8.	Confirm the Lifespan of the existing Network Components.	Confirm the condition of assets to be transferred.	Div TMS: Brig Ndaba	30 September 2021	No progress to date
9.	Inform the Accounting Officer on the intent to transfer Assets to SITA and for the Accounting Officer to inform The Minister regarding the transfer.	Briefing to the Accounting Officer.	Div TMS: Maj Gen Buthelezi	8 October 2021	No progress to date
10.	Complete the Transfer of Network Assets.	Submit an Asset and Inventory to SITA. Both Accounting officers sign off the transfer.	SAPS/SITA	31 January 2022	No progress to date

SECTION HEAD: CORPORATE SUPPORT

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
4.1.	Heritage assets register not complete.	1. Verification and classification of Heritage assets.	Lack of management monitoring and review <ul style="list-style-type: none"> Incomplete Heritage asset register. Incorrect classification and identification of Heritage assets. 	31 March 2022	Section Commander: Corporate Communication: Col Henco Cronje	100% completed Verified assets of all three museums captured on PAS.
		1. Appointment of service Provider as for identification & evaluation for Heritage assets.				50% completed Tender specification meeting conducted on 2021-09-28. Submitted to Procurement Section on 2021-10-12 to establish a bid.
		2. Procurement process commenced, specification committee to finalise specification for submission to the pre- advert committee for the advertisement of the Bid and award to successful bidder.				<ul style="list-style-type: none"> 10% completed Pre-advert meeting to be scheduled. 20% completed Pre-advert meeting was held on 12 November 2021

COMPONENT: LEGAL SERVICES

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
5.1.	Contingent liabilities not completely recorded in the accounting records.	1. Visit all claim population to ensure that contingent liability are completely recorded.	1. Incidents correspondence received is not processed by opening	31 March 2021	Division: Legal and Policy and Division Finance	50% completed. Quarterly certification received from Provinces on audit of all active files and

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			incident files, register an incident / file number from the system and ensure that supporting documentation or details on the system/ file.			reconciliation with Loss Control System (2 quarters).
		2. Conduct an audit of all active files.	2. Ineffective brought forward system.			50% completed. Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
		3. Reconcile all files with incident numbers on the Loss Control System.	3. Verification not taking place.			50% completed. Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
		4. Files that don't have incident numbers to be created and proof to be filed on file.				50% completed. Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
		5. A circular under the signature of Divisional Commissioner: Legal and Policy to address the SOP and internal control deficiencies identified. i.e. Emphasis on reconciliation of active incidents and supporting documents and the LCS.				50% completed. Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
		6. Quarterly certification of completeness, accuracy of				50% completed.

SAPS: POST AUDIT ACTION PLAN 2020/2021

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
		information both manual and the LCS.				Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
		7. Introduction of segregated functions in order to promote verification of completeness. i.e. Capturer and verifier.				50% completed. Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
		8. Continuously monitor.				50% completed. Quarterly certification received from Provinces on audit of all active files and reconciliation with Loss Control System (2 quarters).
5.2.	Understatement of contingent liability resulting from negative amounts.	1. Visit all claim population to ensure that contingent liabilities are completely recorded.	1. User of the system not updating the system timeously in those instances where court order and settlement agreements were received.	30 November 2021	Division: Legal and Policy and Division Finance	<ul style="list-style-type: none"> • Circular sent (29 October 2021) to Provinces to ensure correct capturing, closing of dormant files in terms of SOP. • Population will be send to Provinces in first week of November 2021 to provide certificates on all pending matters as well closure of dormant files. • Visit to provinces.
		2. Court orders and settlements received must be processed without delay before payments (move to provisions).	2. Incidents not registered timeously causes understatement of contingent liability.			<ul style="list-style-type: none"> • Circular sent (29 October 2021) to Provinces to ensure correct capturing, closing of dormant files in terms of SOP. • Population will be send to Provinces in first week of November 2021 to provide certificates on all pending

SAPS: POST AUDIT ACTION PLAN 2020/2021

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
						<p>matters as well closure of dormant files. Visit to provinces.</p>
		<p>3. A circular under the signature of Divisional Commissioner: Legal and Policy to address the SOP and internal control deficiencies identified.</p>				<ul style="list-style-type: none"> • Circular sent (29 October 2021) to Provinces to ensure correct capturing, closing of dormant files in terms of SOP. • Population will be send to Provinces in first week of November 2021 to provide certificates on all pending matters as well closure of dormant files. • Visit to provinces.
		<p>4. Emphasis will be on timeous capturing.</p>				<ul style="list-style-type: none"> • Circular sent (29 October 2021) to Provinces to ensure correct capturing, closing of dormant files in terms of SOP. • Population will be send to Provinces in first week of November 2021 to provide certificates on all pending matters as well closure of dormant files. • Visit to provinces.
		<p>5. Continuous dormant files intervention.</p>				<ul style="list-style-type: none"> • Circular sent (29 October 2021) to Provinces to ensure correct capturing, closing of dormant files in terms of SOP. • Population will be send to Provinces in first week of November 2021 to provide certificates on all pending matters as well closure of dormant files. • Visit to provinces.

SAPS: POST AUDIT ACTION PLAN 2020/2021

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
		6. Quarterly interim and annual financial statements timeframes should be monitored as to ensure that all transactions have been properly classified.				<ul style="list-style-type: none"> • Circular sent (29 October 2021) to Provinces to ensure correct capturing, closing of dormant files in terms of SOP. • Population will be send to Provinces in first week of November 2021 to provide certificates on all pending matters as well closure of dormant files. • Visit to provinces.
5.3.	Contingent liability schedule overstated with the provision claims.	1. A circular under the signature of Divisional Commissioner: Legal and Policy to address the SOP and internal control deficiencies identified.	Payment transactions are processed without updating the incidents on the LCS to indicate non-defendable i.e. Understatement of provisions and overstatement of contingent liabilities.	30 November 2021	Division: Legal and Policy and Division Finance	100% completed Circular sent on 29 October 2021
		1. Emphasis will be on timeous capturing. Ensure correct classification of claims.				
5.4.	Provision – claims were recorded twice using different claim numbers.	1. A circular under the signature of Divisional Commissioner: Legal and Policy to address the SOP and internal control deficiencies identified.	Administrative oversight where due diligence is not conducted effectively and sufficiently.	15 October 2021	Division: Legal and Policy	100% completed Circular sent on 29 October 2021.
		1. Emphasis will be on timeous capturing.	Administrative oversight where due diligence is not conducted effectively and sufficiently.	15 October 2021	Division: Legal and Policy	100% completed Circular sent on 29 October 2021.
		2. Emphasis on segregation of duties.	Administrative oversight where due diligence is not conducted effectively and sufficiently.	15 October 2021	Division: Legal and Policy	100% completed Circular sent on 29 October 2021.
		3. Regular of schedules.	Administrative oversight where due diligence is not	15 October 2021	Division: Legal and Policy	100% completed Circular sent on 29 October 2021.

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NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
			conducted effectively and sufficiently.			
5.5.	Claim recorded in both provisions and contingent liabilities schedule.	1. Review system controls and parameters to ensure that once incident was raised as a provision, system limitations must prevent the same to be raised as a contingent.	1. Due diligence not conducted by relevant officials when claims are processed on the system.	31 December 2021	Division TMS – Col Paulsen	<ul style="list-style-type: none"> • Alternatives are being investigated to have control totals easily available. • The presentation method and format and feasibility is being looked into to serve as cross control mechanism to which datasets could be compared. • The inclusion of policy amendment to include reference to the cross totals, are not excluded. • Request Number 2021001077 has been registered and completions would be before the due date 30 December 2021.
			1. System controls not effective to prevent both contingent and provisions for same incident.			

COMPONENT: CHIEF RISK OFFICER

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
6.1.	Members of the police owning taxis.	1. Investigate and purify the database for the identified members as a preventative measure.	1. Department of Transport systems not interlinked (i.e cross border, registration and licensing).	30 November 2021	Chief Risk Officer	100% completed Database has been purified.

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NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
		2. To strengthen engagements with the Department of Transport to re-look at the linking of systems as a reactive measure.	2. Members has been linked to have taxis however the member is not using the vehicle/s as taxis.	31 December 2021 and continuously		100% completed Letter has been sent to the Dept. of Transport and the Department was requested to verify new applicants against the Government Employee Verification System.
		1. Awareness sessions to be rolled out to members.	3. Members buying taxis for the family members who are not qualifying.	30 September 2021		100% completed Issue of Members owning taxis has been included in material which are presented during Advocacy and Awareness Sessions for the current financial year and ongoing for the next financial year.
		4. Members to be given timeframes (turnaround times) to furnish the office of the Chief Risk Officer with proof of transfer of vehicles ownership.	4. Members have inherited the taxis, however the estate has not been finalised.	31 December 2021 and continuously	Divisional Commissioner: Human Resource Management	100% completed Consultation has been done with all members identified to be involved in the Taxi Industry feedback awaited from some Provinces and Divisions in terms of deregistration of vehicles.
		5. Consequence management to be instituted to non-compliant members.		31 March 2022 and continuously		100% completed Matters referred to provinces and divisions for consultations. Consequence management implemented where officials were found to be non-complaint. Discipline management in provinces and divisions dealing with the matters.
9.	Employees doing business with the state.	1. Purify the data dump according to the category of appointment and job classification (i.e. interns and contractors)	<ul style="list-style-type: none"> Wrong job classification for interns. 	31 December 2021	Component: Organisational Development	100% completed Database has been purified.
		2. Engage Department of Public Service and Administration (DPSA) and National Treasury (NT) to create an appointment/job	<ul style="list-style-type: none"> Members who have resigned/ retired and the documentation has not been completed. 	30 September 2023	Divisional Commissioners: Finance and TMS	100% completed Letter has been sent to National Treasury to make sure that companies which have public service employees as directors are

SAPS: POST AUDIT ACTION PLAN 2020/2021

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
		category for interns (PERSAL table 207).				not registered on the CSD. Engagement was also done with DPSA in this regard.
		3. National Treasury to update the PERSAL system.	<ul style="list-style-type: none"> Members accessed COVID-19 related relief funds prior being appointed by the SAPS. 	30 September 2023	Divisional Commissioners: HRM and Finance	100% completed Letter has been sent to National Treasury to make sure that companies which have public service employees as directors are not registered on the CSD. Engagement was also done with DPSA in this regard.
		4. HR and Finance to use the correct job classification to process payment.	<ul style="list-style-type: none"> Recruitment processes 	31 October 2021	Divisional Commissioner: Financial Management	100% completed Process has been concluded.
		5. Finance to Fast-track the process of service terminations (identify all stakeholders who are in a value chain of terminations and identify other related emerging risks).	<ul style="list-style-type: none"> The declaration is included in the integrity management related declaration forms. 	31 October 2021	Chief Risk Officer Divisional Commissioners: Legal Service and HRM	100% completed Process has been concluded.
		6. Design an inclusive integrity management declaration form incorporating members conducting business with the state, Other Remunerative Work Outside the employment, involvement in taxis (i.e. Owners, drivers, accomplices), social grants (i.e. Child Support Grant, COVID-19 related relief funds), receipt of gifts and sponsorships.	<ul style="list-style-type: none"> Members registered on the National Treasury Central Supplier Database. 	31 March 2022	Chief Risk Officer Divisional Commissioners: Legal Service and HRM	100% completed Instruction in this regard has been adhered. Form has been redesigned and will be distributed during January 2022 together with Remunerative Work Prescripts.
		7. The declaration form to be part of all the employment application forms.		31 March 2022	Chief Risk Officer	100% completed Instruction in this regard has been adhered. Form has been redesigned and will be distributed during January 2022 together with Remunerative Work Prescripts.

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NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
		8. Re-issue directives to members to withdraw from CSD and furnish the proof of withdrawal to the office of the Chief Risk Officer.				100% completed Directive regarding deregistration on CSD has been circulated again on internal communications platform.

DIVISION: HUMAN RESOURCE MANAGEMENT

NO	AUDIT FINDING	ACTION TO ADDRESS THE AUDIT FINDINGS (ACTIONS MUST ADDRESS ENTIRE PUPULATION)	ROOT CAUSES	TIME FRAME	RESPONSIBLE PERSON	PROGRESS DECEMBER 2021
6.2.	SAPS appointment process – control deficiency.	1. Verification of qualification before appointment: <ul style="list-style-type: none"> • Consultation with role players. 	1. Number of applications to verify The turnaround time by SAQA.	28 February 2022	Maj Gen Govender	80% completed Most of new appointment and SMS Qualifications are verified as prescribed even though some are done after appointment due to delay in the recruitment process.
		1. Verification of employment reference checks: <ul style="list-style-type: none"> • Re- Circulate a letter to ensure compliance with DPSA Regulations. 	2. None compliance by Divisions/Provinces with DPSA Regs and SAPS Regs.	3 December 2021		Ongoing In progress ad will be circulated.

Project Name	ACTION STEPS ON PRE-DETERMINED OBJECTIVES: PERFORMANCE INFORMATION		
Project Owner	SAPS	Reporting Frequency	Monthly: As at 31 December 2021
Reporting Period	2020/2021	Submission Date	January 2022
Reporting Business Unit	Programme 1; 2; 3; 4 and 5	Contact Office	Strategic Management National Nodal Point (Monitoring, Reporting and Evaluations)

	Section 1	Keys Steps	Pages
A.	Reconfirm Relevance & Viability Of Internal Controls	16	25-27
B.	Ensure the Reliability, Accuracy & Completeness of Performance Information	26	27-31
C.	Preparing For Audit	15	31-39
D.	Audit of Identified Audit Locations	20	39-44
E.	Correcting Audit Findings & Restatement of Performance Information	3	44-45
Progress		25%	
	Section 2	Keys Steps	Pages
A.	Understanding of the performance measures – APP Indicators	7	46-46
B.	Outdated and inadequate internal controls	4	47-47
C.	Effective communication and implementation of internal controls	3	47-48
D.	Compliance to internal controls	8	48-49
E.	Management roles and supervisory remediation	2	49-49
F.	Lines of accountability and effective communication lines (PC/PH/DPCs/Div Coms)	2	49-49
G.	Corporate systems integration	8	50-51
H.	Rotation/turn-over of personnel	3	52-52
I.	Responses to audit findings and inspections	10	52-53
Progress		21,27%	

1. GENERIC AUDIT RESPONSE PLAN ON PERFORMANCE INFORMATION

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
A. Reconfirm Relevance and Viability of Internal Controls				
The following actions must be implemented by all Divisions/Components/Provinces that report on performance information as per APP indicators				
Deputy National Commissioner	Divisional Commissioner ¹	1. Conduct root causes analysis of findings by Crime Registrar/ Inspectorate/Internal Audit AGSA.	31 October 2021	100% complete Analysis of findings was conducted by all relevant environments.
		2. Conduct critical analysis of internal controls relevant to previous findings inclusive of repeat findings and current reporting requirements.	31 October 2021	100% complete Internal controls were revised where necessary upon conclusion of analysis of audit findings.
		3. Compile Division/Component Audit Response plan for previous findings and to mitigate for 2021/2022 reporting period.	31 October 2021	100% complete The Departmental Post Audit Action Plan was developed and signed off on 18 October 2021, for immediate implementation
		4. Sensitise/Awareness of TIDs to all relevant reporting environments.	31 October 2021	100% complete The 2021/2022 approved TID's was circulated inclusive of inputs received from all environments.
		5. Communicate/sensitize current internal controls to all relevant reporting levels in a practical guide.	31 October 2021	100% complete Internal controls circulated and communicated as outlined in the 2021/2022 TID.
		6. Determine the reporting and assurance requirement for the respective organisational levels: 6.1. Data schedule to support reported performance information; 6.2. Data set to provide detailed records to support reported performance information; 6.3. Control mechanisms to provide quality assurance; and 6.4. Process flow to illustrate flow of information and quality assurance.	31 October 2021	100% complete 2 nd Quarterly reporting with data schedule and data set was finalised and submitted, inclusive of restatements were necessary.
		7. Implementation of directive/s and practical guideline/s to facilitate and enhance the flow and quality of performance information, in line with reporting requirements. Directives and guidelines should focus on the following:	15 October 2021 15 January 2022	Ongoing. Continuous communication by all relevant environments on developments/enhancement of implementation of

¹ Includes all divisional commissioners/component heads reporting on performance in terms of the Annual Performance Plan of the SAPS for 2021/2022.

SAPS: POST AUDIT ACTION PLAN 2020/2021

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		7.1. TID – Interpretation and understanding of requirements; 7.2. All internal controls identified in the TID; 7.3. Format of data schedule/s to support reported performance information; 7.4. Format of data set/s to provide detailed records to support reported performance information; 7.5. Application of control mechanisms to provide quality assurance; and 7.6. Process flow to illustrate flow of information and quality assurance.		relevant and practical guidelines. The 2021/2022 TID has been revised where necessary.
		8. Compile awareness/training package for provincial personnel responsible to facilitate implementation of directives and guidelines.	31 December 2021	100% completed Relevant training and or sessions have been provided to environments where needed and to be continuously provided
		9. Arrange awareness/training sessions for provincial personnel responsible to facilitate implementation of directives and guidelines. <i>Note: If TIDs and associated internal controls were amended supplementary awareness/training sessions must be arranged to improve awareness or (re)train provincial capabilities in order to improve the flow and quality of performance information in line with reporting requirements.</i>	31 December 2021	100% completed Relevant training and or sessions have been provided to environments where needed and to be continuously provided
		10. Present awareness/training sessions to provincial personnel responsible to facilitate implementation of directives and guidelines.	31 December 2021	100% completed Relevant training and or sessions have been provided to environments where needed and to be continuously provided
Provincial Commissioner	Deputy Provincial Commissioner and Provincial Head ²	11. Present awareness/training sessions to district and station personnel responsible to facilitate implementation of directives and guidelines.	31 December 2021	100% completed Relevant training and or sessions was provided to stakeholders, with focus to locations selected for the Interim audit
Cluster/District Commissioner	Station Commander	12. Present training sessions to station personnel responsible to facilitate implementation of directives and guidelines.	31 December 2021	100% completed Relevant training and or sessions was provided to stakeholders, with focus to locations selected for the Interim audit

² Includes all provincial heads reporting on performance in terms of the Annual Performance Plan of the SAPS for 2021/2022.

SAPS: POST AUDIT ACTION PLAN 2020/2021

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
Provincial Commissioner	Deputy Provincial Commissioner and Provincial Head ³	13. Conduct periodic sample assessments/inspections at identified districts/stations to determine levels of compliance and implementation of internal controls.	Monthly	Ongoing. Identified deficiencies/discrepancies as per inspections conducted are reported and rectified where necessary.
		14. Implement measures to address deviation from internal controls within the span of control of the province.	Monthly	Ongoing. Identified deficiencies/discrepancies as per inspections conducted are reported and rectified where necessary.
District Commissioner	Station Commander	15. Ensure assessments/inspections to determine levels of compliance and implementation of internal controls.	Daily	Ongoing. Identified deficiencies/discrepancies as per inspections conducted are reported and rectified where necessary. Consequential management was instituted where necessary for non-compliance.
		16. Implement measures to address deviation from internal controls.	Daily	Ongoing. Identified deficiencies/discrepancies as per inspections conducted are reported and rectified where necessary. Consequential management was instituted where necessary for non-compliance.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
B. Ensure the Reliability, Accuracy and Completeness of Performance Information				
National Commissioner	Head: Strategic Management	1. Distribute AGSA Audit Report 2020/2021 to all divisions/components/provinces.	31 October 2021	100% completed Report distributed to all divisions/provinces/components.
National Commissioner	Head: Internal Audit	2. Distribute Internal Audit Reports on performance information (2020/2021) to all divisions/components/provinces.	31 October 2021	100% completed The 1 st and 2 nd quarter reports were distributed to all stakeholders.
National Commissioner	Head: Internal Audit	3. Distribute database and/or executive summary of findings.	31 October 2021	100% completed The 1 st and 2 nd quarter reports were distributed to all stakeholders.
National Commissioner	Head: Internal Audit	4. Consider to review and adjust Internal Audit Plan for audits in regards to performance information.	31 October 2021	Ongoing. Considerations for the amendments of plans to be finalised/provided by 31 March 2022.

³ Includes all provincial heads reporting on performance in terms of the Annual Performance Plan of the SAPS for 2021/2022.

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
National Commissioner	Head: Internal Audit	5. Conduct focussed audit in regards to performance information.	31 October 2021	Ongoing. Considerations for the amendments of plans to be finalised/provided by 31 March 2022.
National Commissioner	Head: Internal Audit	6. Conduct an analysis of extent of implementation of the post audit action plan.	Quarterly / Monthly	Ongoing. The audit on the implementation of the PAAP to be conducted during February 2022.
National Commissioner	Divisional Commissioner: Inspectorate	7. Distribute Inspectorate Reports on performance information. (2020/2021) to all divisions/components/provinces.	31 October 2021	100% completed The Division Inspectorate distributes its performance output reports in terms of its APP targets to Strategic Management and provides an overview of its performance during quarterly review sessions.
National Commissioner	Divisional Commissioner: Inspectorate	8. Distribute database and/or executive summary of findings.	31 October 2021	100% completed The database of the Inspectorate findings was compiled and included with those of Internal Audit and communicated with the Component Strategic Management and distributed to the Division: Visible Policing and Operations on 17 September 2021. The 1 st Quarter Analysis Report of 2021/2022 was communicated to all Divisional and Provincial Commissioners on 28 September 2021.
National Commissioner	Divisional Commissioner: Inspectorate	9. Consider to review and adjust Inspectorate Plan for inspections/interventions in regards to performance information (Focussed Interventions).	31 October 2021	Ongoing This matter can only be considered on approval of the Divisional Commissioner Inspectorate in its upcoming AOP for 2022/2023. It will be put on the agenda for discussion with Provincial Heads: Inspectorate. The Inspectorate has included the TID processes in its Compliance Assessment Tool to facilitate this process.
National Commissioner	Divisional Commissioner: Inspectorate	10. Conduct focussed inspections/interventions in regards to performance information at identified Districts/Stations.	31 October 2021	Ongoing Inspectorate Plan not yet finalised and approved, pending consultations by all stakeholders.
National Commissioner	Divisional Commissioner: Inspectorate	11. Conduct an extent of analysis of implementation of the post audit action plan.	Monthly /Quarterly	Ongoing. The implementation of the PAAP to be assessed by Internal Audit on progress as at end of February 2022

SAPS: POST AUDIT ACTION PLAN 2020/2021

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
National Commissioner	Head: Crime Registrar	12. Distribute Crime Registrar Reports/findings on crime data/ crime reporting that impact on performance information (2020/2021) to applicable divisions/ components/ provinces.	15 September 2021	100% completed Analysis of findings was based on the 2020/2021 audit cycle outcome and final management report communicated to all stakeholders.
National Commissioner	Head: Crime Registrar	13. Distribute database and/or executive summary of findings.	31 October 2021	100% completed Analysis of findings was based on the 2020/2021 audit cycle outcome and final management report communicated to all stakeholders.
National Commissioner	Head: Crime Registrar	14. Consider to review and adjust Crime Registrar Plan for inspections/interventions in regards to crime data that impacts on performance information.	31 October 2021	Ongoing Considerations for the amendments of plans to be finalised by 31 March 2022.
National Commissioner	Head: Crime Registrar	15. Conduct focussed inspections/interventions in regards to crime data that impacts on performance information.	Monthly /Quarterly	Ongoing Considerations for the amendments of plans to be finalised by 31 March 2022.
National Commissioner	Head: Crime Registrar	16. Communication of quality assurance report to applicable provinces/divisions on the reporting/capturing of crime.	Monthly	Ongoing Considerations for the amendments of plans to be finalised by 31 March 2022.
Deputy National Commissioner	Divisional Commissioners	17. Correlate findings by internal assurance providers, Internal Audit and Inspectorate, with AGSA findings.	Quarterly	Ongoing Correlation and analysis of findings is conducted by all stakeholders, as well as implementation of Post Audit Action Plan to address root causes.
Deputy National Commissioner	Divisional Commissioners Provincial Commissioners	18. Distribute datasets for quality assurance to process owners to ensure timely submission to AGSA as per RFI's timelines.	Monthly /Quarterly	Ongoing Provision of data sets was prioritised for the first two selected audit locations (FS and MP) for the 2021/2022 Interim Audit Cycle.
Deputy National Commissioner	Divisional Commissioners Provincial Commissioners	19. Identification and rectification of inconsistencies/discrepancies identified reported data provided.	Monthly	Ongoing Discrepancies identified are rectified and restatement of performance information to be done were necessary for the 3rd quarter report.
Deputy National Commissioner	Divisional Commissioners Provincial Commissioners	20. Restatement of performance information on discrepancies of identified incorrect reported performance information.	Quarterly	Ongoing Discrepancies identified are rectified and restatement of performance information to be done were necessary for the 3rd quarter report.
Deputy National Commissioner	Divisional Commissioners	21. Develop performance information quality assurance (inspection) protocol, informed by the TID and reporting	31 October 2021	100% completed

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		requirement to validate submitted performance information, at all organisational levels. Protocol must test compliance with reporting requirements provide assurance on performance information.		Quality assurance system checks were implemented for validation of reported performance as outlined in the TID.
Deputy National Commissioner	Divisional Commissioners	22. Deploy National Quality Assurance Inspection Teams to provincial head offices to assess: 22.1. Analyse performance information submitted by provinces for the 1st and 2 nd , 3 rd and 4 th Quarter of 2021/2022; 22.2. Levels of compliance with reporting requirements; and 22.3. Validity ⁴ , accuracy ⁵ and completeness ⁶ of reported performance information and supporting evidence (data schedules and data sets).	Monthly	Ongoing Briefing/preparation session held with provincial management of the selected audit locations for Interim Audit and Audit Readiness Certificates are submitted prior commencement of audit.
Provincial Commissioner	Deputy Provincial Commissioner Provincial Head	23. Deploy Provincial performance information quality assurance Teams to Districts/station/units to assess: 23.1. Analyse performance information submitted by districts/stations/units for the 1 st ; 2 nd 3 rd and 4 th Quarter 2021/2022; 23.2. Levels of compliance with reporting requirements, and 23.3. Validity, accuracy and completeness of reported performance information and supporting evidence (data schedules and data sets).	Monthly	Ongoing Inspections teams have been established and deployed for the selected audit locations prior commencement of the audit.
Deputy National Commissioner Provincial Commissioner	Divisional Commissioners Deputy Provincial Commissioner Provincial Head	24. Determine the extent and impact of invalid, inaccurate, incomplete and unreliable reported performance information and/or noncompliance with internal controls.	Monthly	Ongoing Consequence management to be instituted where necessary, for any material misstatements identified that relates completeness of reported performance.
Deputy National Commissioner Provincial Commissioner	Divisional Commissioners Deputy Provincial Commissioner Provincial Head	25. Develop and implement corrective and preventative measures to address irregularities/deviations identified with implementation of internal controls.	Monthly	Ongoing Related Standard Operating Procedures e.g. Crime Statistics have been developed and implemented to address irregularities and apply practical corrective measures. In addition, the deployment of intervention teams to determine levels of noncompliance of internal

⁴ Reported performance has occurred during the reporting period and relates to the activities of the Department.

⁵ Amounts, numbers and other data relating to reported performance have been recorded and reported correctly in terms of the technical indicator description and related internal controls.

⁶ All actual performance that should have been included in the reported performance information have been included.

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
				controls to continue and necessary consequence management to be applied where necessary.
Deputy National Commissioner Provincial Commissioner	Divisional Commissioners Deputy Provincial Commissioner Provincial Head	26. Restate performance information (In-year) if findings were made that impacts on the validity, accuracy and/or completeness of performance information submitted in-year: 26.1. Initiate a review of previously submitted performance information; 26.2. Provide assurance that the identified findings were addressed at the audit locations as well as all other locations (stations/units) in the province; and 26.3. Submit restated performance information, associated narratives and supporting evidence.	Quarterly	Ongoing Rectifications made through validation and verifications of performance information to be restated at end of each quarter.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
C. Preparing for Audit				
National Commissioner	Head: Strategic Management National Nodal Point	1. Receive and analyse the Audit Strategy and Engagement Letter from AGSA.	As per agreed timeframe	100% completed Audit Strategy received and analysed and communicated to all stakeholders.
National Commissioner	Head: Strategic Management	2. Convene the Audit Steering Subcommittee for Performance Information: 2.1. Confirm audit strategy and scope with AGSA representatives.	As per agreed timeframe	Ongoing. Audit Steering Subcommittee meetings held as per requirements.
National Commissioner	Head: Strategic Management National Nodal Point	3. Inform relevant business units of the audit strategy, engagement letter and scope, including preparatory requirements.	As per agreed timeframe	Ongoing. All relevant business units engaged prior commencement of interim audit.
Deputy National Commissioner	Divisional Commissioner	4. Review the composition of the existing Divisional Audit Steering Committee ⁷ (DASC) for the duration of the audit. The DASC will be responsible for the following: 4.1. To assist with the coordination of the audit process of the AGSA in the division; 4.2. To facilitate effective communication and promote healthy interaction between the AGSA and identified audit location and the National Nodal Point;	Upon communication of the Audit Strategy	Ongoing The DASC has been reviewed and where necessary new appointments of committee members have been done.

⁷ The DASC should be chaired by the Divisional Commissioner and must be representative of all components audited, including the divisional nodal point and other internal critical dependencies. A representative from Internal Audit should be invited to attend all meetings.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		<p>4.3. To ensure that audit entry and exit meetings are conducted effectively at audit locations;</p> <p>4.4. To initiate and direct the preparing of audit locations for the intended audit;</p> <p>4.5. To monitor progress made with the audit process;</p> <p>4.6. To resolve all matters that may impact on the effective conducting of the audit process;</p> <p>4.7. To conduct an assessment, including a root cause analysis, of all audit findings and management responses, as far as validity and adequacy is concerned and where applicable, initiate corrective measures;</p> <p>4.8. To ensure that disputes, which have not been resolved at audit locations, are:</p> <p>4.8.1. Adequately qualified in line with policy and directive; and</p> <p>4.8.2. As far as possible resolved and supported by relevant documentary evidence;</p> <p>4.9. All significant matters not resolved by the DASC, will be escalated immediately to the National Nodal Point, who will, in turn, inform the SAPS Audit Committee;</p> <p>4.10. To inform the National Nodal Point of progress made and matters relating to the audit process; and</p> <p>4.11. To prepare regular updates on the status of the audits, including any early warning signs of non-compliance on the part of SAPS, to the National Nodal Point.</p>		
Divisional Commissioner	Chairperson of the DASC	<p>5. Convene preparatory meeting of the DASC:</p> <p>5.1 Ensure that all members of the DASC are briefed on the audit process and requirements, by the relevant experts⁸;</p> <p>5.2 Communicate the identified performance indicators and audit locations that will be audited;</p> <p>5.3 Invite delegates from the provincial audit steering committee ;</p>	Within 2 days after receiving Audit Strategy / Audit locations	Ongoing Functions of the Audit Steering Committees ongoing for both interim audit and year-end audit, with focus on all selected programmes (2 and 3).

⁸ Strategic Management (Head Office), Internal Audit and AGSA (if available).

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		5.4 Liaise with the provinces identified for audit to determine level of assistance required to prepare audit locations; 5.5 Allocate Head Office personnel to identified provinces to form part of provincial task teams to facilitate the readiness of audit locations; 5.6 Analyse performance information submitted by national and the provinces to be audited to reconfirm validity ⁹ , accuracy ¹⁰ , reliability and completeness ¹¹ ; 5.7 Study the following reports to identify previous/potential findings to guide preparatory activities: 5.7.1 Audit reports by Internal Audit (IA) on performance information. Ensure that copies of all IA reports on performance information for the previous 3 financial years are considered; 5.7.2 Final Management Report issued by the AGSA for the previous 3 financial years; and 5.7.3 Management Intervention/Inspectorate reports relating to performance information; and 5.7.4 All other reports relating to performance information.		
Provincial Commissioner¹²	Deputy Provincial Commissioner (lead) District Commissioners (lead)	6. Review the composition of the existing Provincial Audit Steering Committee ¹³ (PASC) for the duration of the audit. The PASC will be responsible for the following:		Ongoing The PASC has been reviewed and where necessary new appointments of committee members have been done.

⁹ Reported performance has occurred during the reporting period and relates to the activities of the Department.

¹⁰ Amounts, numbers and other data relating to reported performance have been recorded and reported correctly in terms of the technical indicator description and related internal controls.

¹¹ All actual performance that should have been included in the reported performance information have been included.

¹² If the business unit audited is a national entity, directly accountable to a national division, the relevant provincial head will be accountable and responsible for the implementation of provincial activities.

¹³ The PASC should be chaired by the Provincial Commissioner and must be representative of all components audited, including the provincial nodal point and relevant cluster/districts commanders. A representative from Internal Audit should be invited to attend all meetings. If the business unit audited is a national entity, directly accountable to a national division, the relevant provincial head must chair the PASC and the latter should be representative of all components audited, including the provincial nodal point and relevant lower level commanders.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
	Provincial Head: OD and Strategic (support)	<p>6.1 To assist with the coordination of the audit process of the AGSA in the province;</p> <p>6.2 To facilitate effective communication and promote interaction between the AGSA and identified audit location;</p> <p>6.3 To ensure that audit entry and exit meetings are conducted effectively by the district commissioners at audit locations and in attendance by relevant and applicable provincial heads;</p> <p>6.4 To initiate and direct the preparing of audit locations for the intended audit;</p> <p>6.5 To monitor progress made with the audit process;</p> <p>6.6 To resolve all matters that may impact on the effective conducting of the audit process;</p> <p>6.7 To conduct an assessment, including a root cause analysis, of all audit findings and management responses, as far as validity and adequacy is concerned and where applicable, initiate corrective measures;</p> <p>6.8 To ensure that disputes, which have not been resolved at audit locations, are:</p> <p>6.8.1 Adequately qualified in line with policy and directive; and</p> <p>6.8.2 As far as possible resolved and supported by relevant documentary evidence.</p> <p>6.9 All significant matters not resolved by the PASC, will be escalated immediately to the DASC who will, in turn, inform the National Nodal Point;</p> <p>6.10 To inform the DASC, who will inform the National Nodal Point of progress made and matters relating to the audit process; and</p> <p>6.11 To prepare regular updates on the status of the audits, including any early warning signs of non-compliance on the part of SAPS, to the DASC who will inform the National Nodal Point.</p>		
Provincial Commissioner	Deputy Provincial Commissioner (lead)	7. Convene preparatory meeting of the PASC:	Within 2 days after receiving Audit	Ongoing

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
	District Commissioners (lead) Provincial Head: OD and Strategic (support)	7.1 ¹⁴ . Invite delegates from the identified District to be in attendance; 7.2 Ensure that all members of the PASC are briefed on the audit process and requirements, by the relevant experts; 7.3 Communicate the identification the performance indicators and audit locations that will be audited; 7.4 Study the following reports to identify previous/potential findings to guide preparatory activities at audit locations: 7.5 Audit reports by Internal Audit (IA) on performance information. Ensure that copies of all IA reports on performance information for the previous 3 financial years ¹⁵ be considered; 7.5.1 Final Management Report issued by the AGSA in the previous 3 financial years; 7.5.2 Inspectorate reports relating to performance information; and 7.5.3 All other reports relating to performance information; 7.6 Determine and communicate the level of divisional assistance required to prepare audit locations; 7.7 Establish a provincial task team/s to facilitate the readiness of audit locations; 7.8 Compile an Audit Readiness Action Plan (defining deliverables, activities, responsibilities and time frames to ensure the readiness of identified locations); and 7.9 Analyse performance information submitted by the audit location/s to reconfirm validity ¹⁶ , accuracy ¹⁷ and completeness ¹⁸ .	Strategy / audit locations	Functions of the Audit Steering Committees ongoing for both interim audit and year-end audit, with focus on all selected programmes (2 and 3).

¹⁴ Strategic Management (Head Office), Internal Audit and AGSA (if available).

¹⁵ If no audits were conducted in the province request alternative Internal Audit reports from Head Office.

¹⁶ Reported performance has occurred during the reporting period and relates to the activities of the Department.

¹⁷ Amounts, numbers and other data relating to reported performance have been recorded and reported correctly in terms of the technical indicator description and related internal controls.

¹⁸ All actual performance that should have been included in the reported performance information have been included.

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
Provincial Commissioner	Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD and Strategic (support)	8. Convene a meeting between the PASC and managers of audit locations: 8.1. Ensure that managers of audit locations are briefed on the audit process and requirements, by the relevant experts.	Within 2 days after receiving Audit Strategy / audit locations	Ongoing Functions of the Audit Steering Committees ongoing for both interim audit and year-end audit, with focus on all selected programmes (2 and 3).
Provincial Commissioner	Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD and Strategic (support)	9. Deploy provincial/district task team/s to audit locations to ensure that: 9.1 Communicate samples/data sets for the identified audit locations; 9.2 Focus on the data population for the reporting period at the identified location and/or at the adjacent audit location, if sample is not prevalent at the identified audit location; Performance information relevant to selected key performance indicators is valid ¹⁹ , accurate ²⁰ and complete ²¹ ; 9.3 All internal controls ²² , relevant to identified performance indicators, have been properly implemented and complied with; 9.4 The Technical Indicator Descriptions, relevant to identified performance indicators, have been properly implemented and complied with; 9.5 Findings made are corrected and performance information adjusted accordingly; and 9.6 Appropriate consequence management is initiated to address identified findings.	Within 2 days after receiving Audit Strategy/audit locations	Ongoing Task teams have been established and have been deployed at all selected audit locations for the interim audit.
Provincial Commissioner	Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD and Strategic (support)	10. Provide assurance to the PASC to confirm the readiness of audit location/s, including the following: 10.1 Performance information relevant to selected key performance indicators is valid, accurate and complete;		Ongoing Inspections conducted for the selected audit locations, by established task teams and audit readiness certificates signed prior commencement of audit.

¹⁹ Reported performance has occurred during the reporting period and relates to the activities of the Department.

²⁰ Amounts, numbers and other data relating to reported performance have been recorded and reported correctly in terms of the technical indicator description and related internal controls.

²¹ All actual performance that should have been included in the reported performance information have been included.

²² Internal controls include Standing Orders, National Instructions, guidelines et cetera.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		10.2 All internal controls, relevant to identified performance indicators, have been properly implemented and complied with; and 10.3 The Technical Indicator Descriptions, relevant to identified performance indicators, have been properly implemented and complied with. 10.4 Findings made were corrected and performance information adjusted accordingly. 10.5 Appropriate consequence management was initiated to address identified findings.		
Provincial Commissioner	Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD and Strategic (support)	11. Convene debriefing of the PASC. Issue an Audit Readiness Certificate to confirm the readiness of audit location/s in the province in respect of the following: 11.1. Performance information relevant to selected key performance indicators is valid, accurate and complete; 11.2. All internal controls, relevant to identified performance indicators, have been properly implemented and complied with; 11.3. The Technical Indicator Descriptions, relevant to identified performance indicators, have been properly implemented and complied with; 11.4. Findings made were corrected and performance information adjusted accordingly; 11.5. Appropriate consequence management was initiated to address identified findings; 11.6. Determine the provincial extent and impact of invalid, inaccurate, performance information and/or noncompliance with internal controls; 11.7. Initiate corrective measures to ensure that similar findings will not occur at other locations; and 11.8. Determine the relevance and viability of consequence management implemented to address findings.		Ongoing Feedback on inspections conducted for the selected audit locations, by established task teams and audit readiness certificates signed prior commencement of audit.
Provincial Commissioner	Chairperson of the PASC	12. Submit Audit Readiness Certificate to the National Nodal Point and the relevant divisions.	Five working days prior to audit	Ongoing Audit readiness certificates received for the selected audit locations (KZN: ORS, MP and FS).

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		<p>12.1. Important: This activity must be completed to allow the actual audit to commence. Activities following in this phase can be dealt with while the audit is in process.</p>		
<p>Provincial Commissioner</p>	<p>Chairperson of the PASC</p>	<p>13. Restate provincial performance information (In-year) if findings were made that impacts on the validity, accuracy and/or completeness of performance information submitted in-year:</p> <p>13.1. Initiate a review of previously submitted performance information (This can only be done once confirmation is received that the findings were addressed at all audit locations in the province);</p> <p>13.2. Provide assurance that the identified findings were addressed at the audit locations as well as all other locations (stations/units) in the province; and</p> <p>13.3. Submit restated performance information, associated narratives and supporting evidence to the relevant division/s.</p>	<p>10 October 2022 (1st Quarter)</p> <p>10 January 2022 (1st and/or 2nd Quarters)</p> <p>10 April 2022 (3rd Quarter)</p> <p>30 April 2022 (4th and Annual Performance)</p> <p>10 May 2022</p>	<p>Ongoing</p> <p>Rectifications made through validation and verifications of performance information to be restated at end of each quarter.</p>
<p>Divisional Commissioner</p>	<p>Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD and Strategic (support)</p>	<p>14. Confirm readiness of all identified audit locations:</p> <p>14.1. Validate received Audit Readiness Certificates in respect of the following:</p> <p>14.1.1. All identified audit locations have been certified; and</p> <p>14.1.2. Performance information relevant to selected key performance indicators have been certified as valid, accurate and complete;</p> <p>14.2. All internal controls, relevant to identified performance indicators, have been properly implemented and complied with;</p> <p>14.3. The Technical Indicator Descriptions, relevant to identified performance indicators, have been properly implemented and complied with;</p> <p>14.4. Findings made were corrected and performance information adjusted accordingly;</p> <p>14.5. Appropriate consequence management was initiated to address identified findings;</p>	<p>1 week prior to audit</p>	<p>Ongoing</p> <p>Audit readiness certificates received for the selected audit locations (KZN: ORS, MP and FS).</p>

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		14.6. Monitor action plans to address findings; and 14.7. Monitor the outcome of consequence management.		
Divisional I Commissioner	Chairperson of the DASC	15. Restate performance information (In-year) if findings were made that impacts on the validity, accuracy and/or completeness of performance information submitted in-year: 15.1. Determine the national extent and impact of invalid, inaccurate, performance information and/or noncompliance with internal controls; 15.2. Initiate corrective measures to ensure that similar findings will not occur at other locations; 15.3. Initiate a review of previously submitted performance information (This can only be done once confirmation is received that the findings were addressed at all audit locations in the country); 15.4. Provide assurance that the identified findings were addressed at the audit locations as well as all other locations (stations/units) in the country; and 15.5. Submit restated performance information, associated narratives and supporting evidence to the National Nodal Point.	10 October 2022 (1 st Quarter) 10 January 2022 (1 st and/or 2 nd Quarters) 10 April 2022 (3 rd Quarter) 30 April 2022 (4 th and Annual Performance) 10 May 2022	Ongoing Rectifications made through validation and verifications of performance information to be restated at end of each quarter.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
D. Audit of Identified Audit Locations				
Chairperson of the PASC	Deputy Provincial Commissioner District Commissioner of the audit location	1. Convene audit opening (entrance) meeting in consultation with AGSA representative: 1.1. The following SAPS managers/employees are required to attend the opening meeting: 1.1.1. Commander of the audit location (Station or unit commander if the audit location is at local level); 1.1.2. Commander at next higher organisational level (District Commissioner if the audit location is at local level); 1.1.3. Second level of command (Disciplines to be audited); and	Day 1 of audit	Ongoing Entry meetings have been held at the audit locations as per requirement (FS, MP and KZN: ORS).

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		1.1.4. Employee responsible for planning and performance information; 1.2. General discussion of the following topics; 1.2.1. Scope of the audit 1.2.2. Time schedules associated with the audit: 1.2.3. Audit objectives; 1.2.4. Audit methodology; 1.2.5. Process of reporting and other administrative matters; 1.2.6. Requested information as per the RFI; and 1.2.7. Support requirements; and 1.3. Appoint dedicated SAPS employee to assist the AGSA for the duration of the audit.		
Provincial Head/District Commissioner	Station/Unit Commander	2. Ensure availability of the commander of the audit location for the duration of the audit (The commander must be available on site for the duration of the audit).	Day 1 – 5 of the audit	Ongoing All relevant Commanders were present for the duration of the audit (FS; MP and KZN: ORS).
Provincial Head/District Commissioner	Station/Unit Commander	3. Address requests for access to information/evidence as received from the AGSA representatives.	Day 1 – 5 of the audit	Ongoing All relevant documents/evidence were prepared as per the communicated RFI's received from AGSA
Provincial Head/District Commissioner	Station/Unit Commander	4. Ensure that requests for access to information/evidence as received from the AGSA representatives is actioned. 4.1. Limitation of scope (requested evidence not available) must be avoided at all cost; and 4.2. Identify alternative arrangements if the required evidence cannot be provided.	Day 1 – 5 of the audit	Ongoing All relevant documents/evidence were prepared as per the communicated RFI's received from AGSA
Provincial Head/District Commissioner	Station/Unit Commander	5. Address potential findings brought to the attention of the commander prior to the exit meeting. 5.1. Ensure constant awareness of potential findings made; and 5.2. Ensure a common understanding of potential findings relative to requirements stipulated by the internal controls.	Day 1 – 5 of the audit	Ongoing All relevant Commanders were present for the duration of the audit (FS; MP and KZN: ORS).
Provincial Head/District Commissioner	Station/Unit Commander	6. Convene audit closing (exit) meeting in consultation with AGSA representative:	Day 1 – 5 of the audit	Ongoing Exit meetings have been held at the audit locations as per requirement at (MP and KZN: ORS), with the exception of

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
		<p>6.1. The following SAPS managers/employees are required to attend the closing meeting:</p> <p>6.1.1. Commander of the audit location (Station or unit commander if the audit location is at local level);</p> <p>6.1.2. Commander at next higher organisational level (District Commissioner if the audit location is at local level);</p> <p>6.1.3. Second level of command (Disciplines to be audited); and</p> <p>6.1.4. Employee responsible for planning and performance information;</p> <p>6.2. Analyse findings made by the AGSA;</p> <p>6.3. Address and resolve potential findings and disputes that can be resolved at the closing meeting;</p> <p>6.4. Refer unresolved disputes to the PASC with reference to:</p> <p>6.4.1. Nature and detail of the dispute/s; and</p> <p>6.4.2. Internal control requirements;</p> <p>6.5. Reason/s the dispute/s could not be resolved.</p>		<p>FS. The audit at FS has been postponed to January 2021, due to Covid-19.</p>
<p>Provincial Commissioner</p>	<p>Chairperson of the PASC Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD & Strategic (support)</p>	<p>7. Convene PASC to resolve reported disputes:</p> <p>7.1. Analyse disputes received from audit locations relative to requirements reflected in internal controls;</p> <p>7.2. Resolve reported disputes in consultation with the audit location and AGSA; and</p> <p>7.3. Refer unresolved disputes to the National Nodal Point with reference to:</p> <p>7.3.1. Nature and detail of the dispute/s.</p> <p>7.3.2. Internal control requirements; and</p> <p>7.3.3. Reason/s the dispute/s could not be resolved</p>	<p>First working day following audit</p>	<p>Ongoing Any discrepancies identified is discussed and addressed during the PASC.</p>
<p>National Commissioner</p>	<p>Head: Strategic Management National Nodal Point</p>	<p>8. Convene Audit Steering Subcommittee for Performance Information:</p> <p>8.1. Analyse disputes received from audit locations relative to requirements reflected in internal controls; and</p> <p>8.2. Resolve reported disputes in consultation with the audit location, divisions and AGSA.</p>	<p>Within agreed timeframe</p>	<p>Ongoing Audit Steering Subcommittee meetings are held as required to address and resolve any reported disputes.</p>

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
Provincial Commissioner	Chairperson of the PASC Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD & Strategic (support)	9. Convene meeting with management team to prepare responses to audit findings included in the COMAF: 9.1. Analyse audit findings; 9.1.1. Confirm the validity of the finding – Agree or disagree with findings and provide reasons and evidence; and 9.1.2. Determine the root causes contributing to the finding and appropriate measures to address the root causes and finding; and 9.2. Prepare appropriate (relevant and viable) management response to the findings within communicated timeframes.	Within revised timeframe, as determined by the PASC	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
District Commissioner	Station Commander	10. Initiate consequence management based on the findings and root cause analysis. 11. Submit to the PASC, consequence management implemented to address findings and root causes.	Within revised timeframe, as determined by the PASC	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
District Commissioner	Station Commander	12. Submit management responses on the COMAF to the PASC, including: 12.1. Agreement or disagreement with findings and associated reasons; 12.2. Identified root causes contributing to the findings and 12.3. Measures implemented to address the finding and root causes.	Within revised timeframe, as determined by the PASC	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Provincial Commissioner	Chairperson of the PASC Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD & Strategic (support)	13. Convene PASC meeting to prepare responses to audit findings included in the COMAF: 13.1. Analyse audit findings; 13.1.1. Confirm the validity of the finding – Agree or disagree with findings and provide reason 13.1.2. Confirm the adequacy of management responses provided by the management of the audit location; 13.1.3. Confirm the root causes contributing to the finding and measures to address the root causes and finding; and 13.2. Prepare appropriate (relevant and viable) management response to the findings.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
Provincial Commissioner	Chairperson of the PASC Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD & Strategic (support)	14. Initiate consequence management based on the findings, root cause analysis and lower level responses. 15. Submit to the DASC/Divisional Commissioner, consequence management implemented to address findings and root causes.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Provincial Commissioner	Chairperson of the PASC Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD & Strategic (support)	16. Submit management responses on the COMAF to the Division/DASC and to National Nodal Point and relevant divisions, including: 16.1. Agreement or disagreement with findings and associated reasons; 16.2. Identified root causes contributing to the findings; and 16.3. Measures implemented to address the finding and root causes.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Divisional Commissioner	Chairperson of the DASC	17. Convene DASC meeting to prepare responses to audit findings included in the COMAF: 17.1. Analyse audit findings. 17.1.1. Confirm the validity of the finding – Agree or disagree with findings and provide reasons; 17.1.2. Confirm the adequacy of management responses provided by lower level management: and 17.1.3. Confirm the root causes contributing to the finding and measures to address the root causes and finding; and 17.2. Prepare appropriate (relevant and viable) management response to the findings.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Divisional Commissioner	Chairperson of the DASC	18. Initiate consequence management based on the findings, root cause analysis and lower level responses. 19. Submit to the National Nodal Point and Deputy National Commissioner, consequence management implemented to address findings and root causes. 20. Monitor consequence management	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.

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ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
Divisional Commissioner	Chairperson of the DASC	21. Submit management responses on the COMAF to the Deputy National Commissioner for comments and approval, including: 21.1. Agreement or disagreement with findings and associated reasons; 21.2. Identified root causes contributing to the findings; and 21.3. Measures implemented to address the finding and root causes.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Deputy National Commissioner	Divisional Commissioner	22. Submit management responses on the COMAF to the National Nodal Point for submission to AGSA, including: 22.1. Agreement or disagreement with findings and associated reasons; 22.2. Identified root causes contributing to the findings; and 22.3. Measures implemented to address the finding and root causes.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Deputy National Commissioner	Divisional Commissioner	23. Initiate consequence management based on the findings, root cause analysis and lower level responses	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022. Consequence management to be implemented where necessary as per conclusion of each audit location
Deputy National Commissioner	Divisional Commissioner (lead) Head: Strategic Management (support) National Nodal Point (support)	24. Coordinate management responses from Division/ Components/Provinces for submission to AGSA: 24.1. Analyse audit findings; 24.1.1. Determine adequacy of management responses provided: and 24.2. Submit response to COMAF to AGSA.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.
Deputy National Commissioner	Divisional Commissioner (lead) Head: Strategic Management (support) National Nodal Point (support)	25. Brief SAPS management and Audit Committee (AC) on the following: 25.1. Status and progress of the audit; and 25.2. Findings made and associated responses.	Within agreed timeframe	Ongoing The 2021/2022 audit cycle commenced on, 06 December 2021 to conclude on 31 March 2022.

ACCOUNTABILITY	RESPONSIBILITY	ACTION	DUE DATE	PROGRESS DECEMBER 2021
E. Correcting Audit Findings and Restatement of Performance Information				
Divisional Commissioner	Chairperson of the DASC	<ol style="list-style-type: none"> 1. Initiate the restatement of national performance information (In-year) if findings were made that impacts on the validity, accuracy and/or completeness of performance information submitted in-year: <ol style="list-style-type: none"> 1.1. Determine the national extent and impact of findings made by AGSA (invalid, inaccurate, incomplete performance information and/or noncompliance with internal controls); 1.2. Develop corrective measures to ensure that similar findings will not occur at other locations (National audit population); <ol style="list-style-type: none"> 1.2.1. Depending on the performance information's point of origin, corrective measures must be developed for local level (stations/units), cluster, provincial and national level; and 1.3. Draft and implement national guidelines on the implementation of corrective measures. 		Ongoing Audit process still ongoing, to be initiated after conclusion of the audit process.
Provincial Commissioner	Chairperson of the PASC Deputy Provincial Commissioner (lead) District Commissioners (lead) Provincial Head: OD & Strategic (support)	<ol style="list-style-type: none"> 2. Facilitate the implementation of developed corrective measures in the audit population relevant to the audited key performance indicator/s. 		Ongoing Audit process still ongoing, to be initiated after conclusion of the audit process.
Deputy National Commissioner Provincial Commissioner	Divisional Commissioner (lead) Deputy Provincial Commissioner (lead)	<ol style="list-style-type: none"> 3. Initiate a review of previously submitted performance information (This can only be done once confirmation is received that the findings were addressed at all audit locations in the country): <ol style="list-style-type: none"> 3.1. Provide assurance that the identified findings were addressed at the audit locations as well as all other locations (stations/units) in the country; and 3.2. Submit restated performance information, associated narratives and supporting evidence to the National Nodal Point. 		Ongoing Audit process still ongoing, to be initiated after conclusion of the audit process.

2. KEY STEPS TO ADDRESS ROOT CAUSES TO AUDIT FINDINGS ON PRE-DETERMINED OBJECTIVES AUDIT

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
A. Understanding of the performance measures – APP Indicators			
1. Conduct awareness and communication of the performance measures for production and management levels.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 March 2022 31 March 2023	Ongoing Quarterly review sessions addresses communication of the performance measures as per the 2021/2022 APP and TID Performance assessment framework for all these functionaries aligned with the APP and AOP for 2021/2022 were finalised and circulated.
2. Conduct an analysis of the audit findings at business units for the cycle 2019/2020 and 2020/2021.	Divisional Commissioners Provincial Commissioners	31 October 2021	100% completed Analysis and root cause analysis conducted which includes findings from both IA, Inspectorate and AGSA. Recent Internal Audit findings on CAS/ICDMS and calculation method in the TID audit has been incorporated Consequence management based on the findings and root cause analysis initiated to all responsible members and proof of consequence management submitted to national nodal point.
3. Ensure purification of 2021/2022 TIDs.	Divisional Commissioners	31 October 2021	100% completed The 2021/2022 TID has been reviewed and amended with emphasis placed on the means of verification and submitted to Strategic Management
4. Implementation of Quarterly Monitoring & Reporting guidelines at Provincial, District and Station level.	Divisional Commissioners Provincial Commissioners	Quarterly	Ongoing Quarterly monitoring and reporting of performance measures is compiled and submitted to Strategic Management.
5. Ensure alignment with reporting as contained in the TIDs.	Divisional Commissioners Provincial Commissioners	Quarterly	Ongoing Quarterly monitoring and reporting of performance measures is compiled and submitted to Strategic Management Alignment pertaining to the TIDs are tested and verified. Amendments to the 2021/2022 TID was done where necessary
6. Purification of functions of Divisional and Provincial Audit Steering Committees.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 October 2022	Ongoing Roles and functions of the Divisional and Provincial Audit Steering Committee have been circulated for implementation, dated 2021-12-01 for the 2021/2022 audit cycle.
7. Conduct quarterly review sessions on performance information to create a culture of accountability.	Divisional Commissioners Provincial Commissioners	Quarterly until 31 March 2023	Ongoing Quarterly review sessions are held and feedback on performance is provided

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
B. Outdated and inadequate internal controls			
8. Develop/revise practical guidelines in terms of KPI (Do's and Don'ts).	Divisional Commissioners Provincial Commissioners	30 November 2021	100% completed Guidelines have been reviewed and developed where necessary for implementation by all relevant business units.
9. Develop practical guidelines for Policies/NI/SOP/Frameworks/Norms & Standards/Delegation of Power or authority/ in terms of the APP indicators.	Divisional Commissioners Provincial Commissioners	30 November 2021	100% completed Guidelines have been reviewed and developed where necessary for implementation by all relevant business units.
10. Conduct full assessment of internal controls in terms of APP indicators by relevant business environment.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2022 31 March 2023	Ongoing Current internal controls were assessed and revised/enhanced where necessary.
11. Purification of relevant internal controls in terms of APP indicators.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2022 31 March 2023	Ongoing Current internal controls were assessed and revised/enhanced where necessary.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
C. Effective communication and implementation of internal controls			
12. Conduct awareness campaigns to communicate practical guidelines in terms of KPI (Do's and Don'ts) at all levels (what is the role & responsibility of each level in the reporting & communication process).	Divisional Commissioners Provincial Commissioners	31 December 2022 30 April 2022	Ongoing Roles and responsibilities of each level reporting and monitoring responsibilities are communicated during the annual Strategic Planning process/cycle.
13. Conduct awareness campaigns to communicate practical guidelines for Policies/NI/SOP/Frameworks/Norms and Standards/Delegation of Power or authority/ in terms of the APP indicators at all levels (what is the role & responsibility of each level in the reporting & communication process).	Divisional Commissioners Provincial Commissioners	31 December 2022 30 April 2022	Ongoing Roles and responsibilities of each level reporting and monitoring responsibilities are communicated during the annual Strategic Planning process/cycle.
14. Provide electronic mediums (TV, monitors) for display/communication of practical guidelines.	Divisional Commissioners Provincial Commissioners	31 March 2022 31 March 2023	Ongoing Letter to be circulated to provinces to provide the number of police stations equipped with electronic mediums. A feasibility study to be conducted once information has been provided for analysis.

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KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
15. Communicate monthly themes & bulk sms's to improve the communication of internal controls.	Divisional Commissioners	Quarterly	Ongoing Continuous communication through articles in magazines, Awareness banners on internal emails; circulation of directives to all SAPS users and communication through WhatsApp Groups is continuously done.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
D. Effective communication and implementation of internal controls			
16. Communicate guidelines for appropriate sanctions for non-compliance.	Divisional Commissioners Provincial Commissioners	31 December 2021 31 March 2022 31 March 2023	Ongoing Circular issued on the activation of consequence management relevant to disciplinary action and poor performance Circular to provinces to investigate intentional manipulation of crime and feedback provided to DNC: Policing.
17. Institute investigations for 2020/2021 audit outcome	Divisional Commissioners Provincial Commissioners	31 October 2021	100% completed Letter dated 2021-09-27, reference 23/3/1, issued by Strategic Management to Provinces to institute investigations on audit findings. Consequence management based on the findings and root causes analysis initiated to all responsible members and proof of consequence management submitted to national nodal point. Investigations were instituted and the outcomes thereof were submitted report signed off by the DNC: Policing.
18. Initiate investigations into the manipulation of crime	Divisional Commissioners Provincial Commissioners	31 October 2021 Quarterly until 31 March 2023	Ongoing Consequence management based on the findings and root cause analysis initiated to all responsible members and proof of consequence management submitted to national nodal point. Investigations were instituted and the outcomes thereof were submitted report signed off by the DNC: Policing.
19. Establish accountability – signing of undertakings and consolidation notices	Divisional Commissioners Provincial Commissioners	31 March 2022 31 March 2023	Ongoing All role players are held accountable as per the signed Audit Readiness Certificates.
20. Ensure activation of compliance board	Divisional Commissioner: Inspectorate	31 March 2022	Ongoing The Inspectorate has completed all the necessary documentation and Standard Operating Procedures (SOP) for the initiation of the Compliance Board. Appointment of the Compliance Board Chairperson and Board Members still pending approval.

SAPS: POST AUDIT ACTION PLAN 2020/2021

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
			Issues of noncompliance with internal controls are addressed via the PCCF, Support Services Forum and the PASCPI.
21. Institute appropriate remedial action to contributing business entities	Divisional Commissioners Provincial Commissioners	31 October 2021	100% completed Corrective measures with regards to business units which have been found lacking in terms of internal control measures have been implemented.
22. Conduct an audit of consequential management of the previous audit	Divisional Commissioner: HRM Divisional Commissioners Provincial Commissioners	31 December 2021 31 March 2022 31 October 2022	Ongoing Circular to provinces to confirm the institution of consequential management was issued and signed off by the DNC: Policing.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
E. Management of roles and supervisory remediation			
23. Clarification of current understanding of generic roles/responsibility, expectation and accountability at different managerial levels.	National Commissioner Deputy National Commissioners Divisional Commissioners Provincial Commissioners	31 December 2021	100% completed Roles and responsibilities of each level reporting and monitoring responsibilities are communicated during the annual Strategic Planning process/cycle.
24. Conduct road shows/awareness campaigns of management roles (Division/Province/District/Station).	Divisional Commissioners Provincial Commissioners	31 December 2021	100% completed Roles and responsibilities of each level reporting and monitoring responsibilities are communicated during the annual Strategic Planning process/cycle.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
F. Lines of accountability and effective communication lines (Provincial Commissioners/Provincial Heads/Deputy Provincial Commissioners/Divisional Commissioners)			
25. Clarification of lines of communications/authority/accountability.	Deputy National Commissioners Divisional Commissioners	31 October 2021 31 December 2021 31 March 2023	Ongoing Roles and responsibilities of each level reporting and monitoring responsibilities are communicated during the annual Strategic Planning process/cycle.
26. Ensure inclusion of all stakeholders in the implementation of audit action plans.	Divisional Commissioners Provincial Commissioners	31 December 2021 31 March 2022	Ongoing All stakeholders, including all Provincial DPC's, Provincial Heads, District Commanders and Police Stations are included in all audit preparations and processes.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
G. Corporate systems integration			
27. Identify quick wins with Div: TMS per APP indicator.	Divisional Commissioners: TMS Divisional Commissioners Provincial Commissioners	31 October 2021	Ongoing Consultation from environments to take place with Division: TMS.
28. Ensure involvement of all role players with Div: TMS to assist in identifying quick wins to address deficiencies in relation to Linkage/integration of CAS, Loss control, EFRS and PAS.	Divisional Commissioners: TMS Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2021 31 March 2022	Ongoing <ul style="list-style-type: none"> An integration of EFRS and CAS exists, through which CAS/ICDMS provides a status of possible Lost/Stolen firearms if a case was opened on the CAS/ICDMS system. Review of the current integration messages between CAS and EFRS will be done. JAD Session will be arranged for 15 December 2021 with TMS Visible Policing System Manager and Division Visible Policing representatives. An integration of EFRS and PAS exist, through which EFRS provides the status of unfit police members to PAS and the status of possible Lost/Stolen firearms, if a case was opened on CAS/ICDMS for the missing firearm. There is currently no interface with PAS and CAS/ICDMS. Engagement with relevant TMS System Manager by 10 December to obtain the user requirements.
29. Explore the viability of provision of datasets to Divisions by agreed time frames	Divisional Commissioners: TMS Divisional Commissioners	31 October 2021 31 December 2021 31 March 2022	Ongoing <ul style="list-style-type: none"> Datasets from CAS/ICDMS are currently provided to the Divisions within 10 days after the SAPS 6 has synchronised and uploaded on the SharePoint created by Component Strategic Management. Datasets are provided within agreed timeframes with regard to the Circulation System and includes information on vehicles, wanted persons, missing persons and stock when requested. Public Order Policing (POP) – performance stats are timeously available from IRIS. Mobile Operations – performance stats are timeously available from IRIS, TMS, Sub programmes and Border Security and Specialised Interventions do comply to the viability of datasets.
30. Explore the viability of provision of datasets to provinces	Divisional Commissioners: TMS	31 March 2022 31 October 2021	Ongoing Strategic Management to enhance the functionality of the Strategic Management SharePoint to enable Provinces to access datasets already provided by Divisions/Components as received from TMS Strategic Management provides available data sets to all selected audit locations as per RFI received.

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KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
31. Development of information technology systems for manually maintained APP Performance Indicators	Divisional Commissioners: TMS Divisional Commissioners Provincial Commissioners	31 March 2022 30 September 2022 31 March 2023	Ongoing The Annual Performance Monitor (APM) system has been developed in order to provide for the measurement of performance indicators against predetermined targets. The APM system is currently being maintained. Any further user requirements received from Strategic Management for the enhancement of the APM System will be addressed upon receipt. Provision is made for the capturing of performance indicators, targets and results for those indicators not available from a source system or available within the Efficiency Index System (EIS).
32. Ensure digitalisation of registers relating to APP Performance Indicators	Divisional Commissioners: TMS Head: OD Divisional Commissioners	31 March 2022 30 September 2022 31 March 2023	Ongoing Consultations in progress with relevant role-players
33. Ensure quality assurance of information from performance reporting systems	Divisional Commissioners Provincial Commissioners	Quarterly	Ongoing Electronic databases such as the CAS/ICDMS, EFRS, JTRAC and PAS are being continuously monitored by CIMAC/CIO officials at Station level, as well as by Inspection Teams at District and Provincial levels. A quality assurance capacity pertaining to the registration of crime is also vested with Provincial Crime Registrar, which conducts inspections at Police Stations.
34. Ensure maintenance of systems for APP performance indicators for audit trail purposes	Divisional Commissioners Divisional Commissioners: TMS	31 March 2023 31 March 2024	Ongoing <ul style="list-style-type: none"> • IRIS System Special Task Force (STF) – All performance stats are done manually in registers but full functionality was developed and Piloted for 2021-2022. • National Intervention Unit (NIU) – All performance stats are done manually in registers but full functionality was developed and Piloted for 2021-2022. • All Systems are currently maintained under the SITA / SAPS application maintenance SLA. User requirements received from the various Divisions are discussed, confirmed and addressed as enhancements to the systems. • RIMAS system: The indicator relates to the security breaches that are associated with the in-transit protection of all individuals identified as Very Important Persons (VIPs). • RIMAS is currently maintained under the SITA / SAPS application maintenance SLA. User requirements received from the various Provinces are discussed, confirmed and addressed as enhancements to the systems. • Zero security breaches have been reported for the period 2020/2021 fin year • NKP System: The Project Charter and Plan is still under discussion between SITA and SAPS. • Maintenance of TAS system by Division: TMS.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
H. Rotation/Turn-over of personnel			
35. Conduct skills audit to identify critical posts associated with APP indicators.	Divisional Commissioners: HRM Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2021 31 March 2022	Ongoing All identified critical posts have been submitted for consideration.
36. Communicate rotation and transfer policies.	Divisional Commissioners: HRM Divisional Commissioners Provincial Commissioners	31 December 2021 Annually	Ongoing Rotation and transfer policies are circulated and communicated by Provincial Human Resource Management as well as Corporate Communication, upon receipt of such policies from National Head Office.
37. Relook the current transfer policy and rotation policy and issue a directive towards critical positions associated with APP indicators (i.e. CIMAC, Data typist, Commanders at station level)	Divisional Commissioners: HRM	31 December 2021 Annually	Ongoing All identified critical posts have been submitted for consideration.

KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
I. Response to audit findings and inspections			
38. Monitor the implementation of post audit action plan.	Divisional Commissioners Provincial Commissioners	31 October 2021 Quarterly until 31 July 2022	Ongoing 2020/2021 Post Audit Action Plan has been circulated for implementation to all Divisions, Provincial Heads and District Commissioners, as per the directive issued. Monthly and quarterly feedback is required from all business units
39. Obtain legal opinion in terms of audit readiness certificate.	Head: Strategic Management	31 December 2021	Ongoing Engagement with Legal Services has been initiated and the matter is still ongoing
40. Consolidation of audits/inspection findings from various compliance levels (Divisional/Provincial Inspection Teams, Crime Registrar, Inspectorate, IA, AGSA).	Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2021 31 March 2022	Ongoing The initial consolidated findings inclusive of the Inspectorate and Internal Audits findings has been communicated with Strategic Management. A database of all findings from internal and external assurance providers is in place
41. Conduct audit history of all business units, focusing on findings and individual performance ratings;	Divisional Commissioners: HRM Divisional Commissioners	31 October 2021 31 December 2021 31 March 2022	Ongoing The initial consolidated findings inclusive of the Inspectorate and Internal Audits findings has been communicated with Strategic Management.

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KEY ACTION	ACCOUNTABILITY	TIMEFRAME	PROGRESS DECEMBER 2021
41.1. Check all 2020/2021 audit findings; and 41.2. Check all audit findings for the past 3 years.	Provincial Commissioners		A database of all findings from internal and external assurance providers is in place
42. Ensure capacitation and location of nodal points.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2021	100% completed Nodal points have been established with limitations and resource constraints
43. Ensure improved functioning of the DASCs/PASCs.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2021 31 March 2022	Ongoing The PASC has been reviewed and where necessary new appointments of committee members have been done
44. Identification of repeat contributors to findings.	Divisional Commissioners Provincial Commissioners	31 October 2021 31 December 2021	100% completed Analysis of audit findings and root causes conducted which encapsulate findings presented by the AGSA. Internal Audit and Inspectorate was conducted.
45. Provide guidelines to improve responses to findings.	Divisional Commissioners	31 December 2021 31 March 2022	Ongoing Designated nodal point members accompany audit team to audit location to coordinate sampling, walk through test of controls, to provide clarity towards internal controls and to oversee all management responses
46. Institute measures to ensure proper implementation of verbal review.	Divisional Commissioners: HRM Divisional Commissioners Provincial Commissioners	31 March 2022 30 June2022 31 October 2022	Ongoing Engagements with HRM and Strategic Management have commenced and the discussions are still ongoing
47. Conduct review of value and weight of findings from AGSA and Internal Audit (IA) for individual assessment.	Divisional Commissioners: HRM	31 December 2021 31 March 2022 30 June2022	Ongoing Engagements with HRM and Strategic Management have commenced and the discussions are still ongoing