



AUDITOR - GENERAL
SOUTH AFRICA

SCOPA BRIEFING NOTE

On progress against
the PFMA audit
outcomes of the 2021-
22 financial year for
Casidra SOC Ltd.

30 August 2023



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1. Introduction

1.1 Reputation promise of the Auditor-General of South Africa

The Auditor-General of South Africa has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country’s democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

1.2 Purpose of this document

The purpose of this document is to provide a briefing on the measures implemented by CASIDRA to address the control deficiencies identified during the audit of performance information for the 2021-22 financial year.

2. Audit opinion history

Details	2021-22	2020-21	2019-20	2018-19
Audit opinion				
Findings on compliance with key legislation	No	No	Yes	Yes
Findings on predetermined objectives	Yes	Yes	Yes	Yes
Internal control deficiencies	Yes	Yes	Yes	Yes

Audit opinions

	CLEAN AUDIT OPINION (no findings on performance information or compliance with laws & regulations)
	UNQUALIFIED with findings on performance information and/or compliance
	QUALIFIED AUDIT OPINION (with or without findings)
	DISCLAIMER/ADVERSE AUDIT OPINION

3. Performance information

The material findings on the reliability of the selected programme is as follows:

3.1.3: Number of community and household food security projects implemented from previous financial years

- The achievement of the number of community and household food security projects implemented from previous financial years was reported against a target of 1 000 household food security projects implemented in the annual performance report.



However, the supporting evidence provided materially differed from the reported achievement.

3.2.2: Number of projects contracted with the government departments and private institution implemented from previous financial years

- The achievement of the number of projects contracted with the government departments and private institution implemented from previous financial years was reported against a target of 36 projects contracted with the government departments and private institutions implemented from previous financial years in the annual performance report. However, the supporting evidence provided materially differed from the reported achievement.

3.3 Internal control deficiencies

- The annual performance report contained misstatements that were not corrected. Management did not adequately review the reported figures to ensure that the reported targets are accurate and the reported targets are supported by the relevant supporting information.

4. Steps taken by CASIDRA

The preventative measures instituted to address the findings on PDOs include:

- Development of a process flow that ensure multiple check points to confirm the quality of information;
- Training of staff to perform additional checks on the quality of submitted evidence;
- Capacitating the compliance function to play a key role in checking submitted documentation;
- Confirming with project staff what is required when submitting documents for sign-off and to ensure they fully understand what is expected.

Further recommendations

We recommend internal audit conduct a review/audit of the entities quarterly performance against predetermined objectives in accordance with a plan approved by the audit committee. This will enable management to independently assess any further control deficiencies in programme performance reporting prior to the audit of the annual report.

Audit findings on the annual performance report that may have an impact on the audit opinion in future

The planned and reported performance information of selected programmes was audited against the following additional criteria as developed from the performance management and reporting framework:

Presentation and disclosure – overall presentation

- Overall presentation of the performance information in the annual performance report is comparable and understandable

Relevance – completeness of relevant indicators

- Completeness of relevant indicators in terms of the mandate of the auditee, including:
 - relevant core functions are prioritised in the period under review
 - relevant performance indicators are included for the core functions prioritised in the period under review
 - standardised indicators related to the core functions prioritised for the year under review are included in planning documents.

Material audit findings arising from the audit against the additional criteria do not have an impact on the audit opinion(s) of the selected programmes in this report. However, it may impact on the audit opinion in future.

Relevance – completeness of relevant indicators

No material findings were identified in respect of the additional criteria.