

**APPENDIX B**  
**THREE YEAR ROLLING AUDIT PLAN 2014/2015; 2015/2016, & 2016/2017**

	PROJECT FOCUS AREA	RESOURCE	2014/2015	2015/2016	2016/2017
<b>A</b>	<b><i>FOLLOW-UP AUDITS</i></b>				
	- To assess the extent of implementation of corrective and agreed upon actions following the audit performed - To Assess whether the implemented action addressed the original findings adequately - To Monitor the outcomes of Internal Audit Effort	In-house	X	X	X
<b>B</b>	<b><i>AUDIT OF PERFORMANCE MANAGEMENT SYSTEMS, IDP, AND SDBIP</i></b>				
	Audit of Annual Report	In-house	X	X	X
	Audit of Quarterly SDBIP's	In-house	X	X	X
	Audit of SDBIP for forthcoming financial year	In-house	X	X	X
<b>C</b>	<b><i>RISK BASED AUDITS AND STATUTORY AUDITS</i></b>				
	Review of Risk Management and Assessment	In-house	X	X	X
	Review of Governance Processes	In-house		X	
	Mid-term and Annual Financial Statement Review	In-house	X	X	X
	Audit of the Mid-term and Annual budget	In-house	X	X	X
	Audit Supply Chain Management (Procurement, tenders, contracts)	In-house	X	X	X
	Audit Monthly Unauthorised, Irregular, Fruitless and Wasteful Expenditure		X	X	X
	Audit Creditors and Expenditure Management	In-house		X	
	Audit Debtors and Revenue Management	In-house		X	
	Audit Asset Management	In-house	X	X	X
	Audit Payroll Management	In-house	X	X	X
	Audit Suspense Accounts and Processing of Journals	In-house		X	
	Audit Cash, Bank and Bank Reconciliations	In-house	X	X	X
	Audit of Grants and Project Management	In-house	X	X	X
	Audit Stores and Stock Management	In-house	X	X	X
	Audit of Electricity Losses	In-house	X	X	X
	Audit of Electricity Meter Reading Function	In-house		X	
	Audit Disconnections and Reconnections	In-house		X	
	Audit Building Control and Illegal Structures	In-house		X	
	Audit Plan Approvals and Inspections	In-house		X	
	Audit Waste Management / Land fill site	In-house		X	

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	<b>Audit of Human Resource Management</b>	<b>In-house</b>	<b>X</b>	<b>X</b>	<b>X</b>
	<b>Audit Housing Projects</b>	<b>In-house</b>	<b>X</b>		<b>X</b>
	<b>Audit Fleet Management</b>	<b>In-house</b>	<b>X</b>		<b>X</b>
	<b>Audit Traffic Management</b>	<b>In-house</b>	<b>X</b>		<b>X</b>
	<b>Audit Licencing Processes</b>	<b>In-house</b>	<b>X</b>		<b>X</b>
	<b>Audit Community Facilities</b>	<b>In-house</b>	<b>X</b>		<b>X</b>
<b>D</b>	<b>ADHOC REVIEWS</b>				
	<b>Special Requests &amp; Investigations</b>	<b>In-house</b>	<b>X</b>	<b>X</b>	<b>X</b>
<b>E</b>	<b>AUDITOR GENERAL</b>				
	<b>Co-ordination of annual external audit process</b>	<b>In-house</b>	<b>X</b>	<b>X</b>	<b>X</b>
	<b>Follow-up on all prior year Auditor General Queries</b>	<b>In-house</b>	<b>X</b>	<b>X</b>	<b>X</b>
	<b>Review and follow-up on Quarterly Dashboards</b>	<b>In-house</b>	<b>X</b>	<b>X</b>	<b>X</b>