



Report of the Auditor-General

2023 | 2024

Mr Kgotlo Rabothata CA(SA)
Audit Committee Chairperson



higher education
& training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA



Table of Contents



Audit Outcome



Audit Issues Raised By Auditor General



PART A

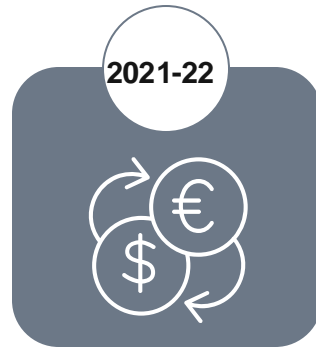
AUDIT OUTCOME



AUDIT OUTCOME



AFS QUALIFIED
PERFORMANCE
INFORMATION
QUALIFIED



AFS QUALIFIED
PERFORMANCE
INFORMATION
QUALIFIED



AFS QUALIFIED
PERFORMANCE
INFORMATION
QUALIFIED



AFS QUALIFIED
PERFORMANCE
INFORMATION
UNQUALIFIED

COMMITMENTS

2020/21

3 ISSUES

- RECONCILIATION BETWEEN COMMITMENT SCHEDULE AND AFS
- ACCOUNTING FOR RATE-BASED CONTRACTS
- IRREGULAR EXPENDITURE ON DG PROJECTS DUE TO DIFFERENCES IN EXPENDITURE

2021/22

2 ISSUES

- RECONCILIATION BETWEEN COMMITMENT SCHEDULE AND AFS
- EVIDENCE FOR CANCELLATION (CANCELLATION LETTERS ONLY SIGNED BY SERVICES SETA)

2022/23

1 ISSUE

- COMMITMENTS NOT INCLUDED IN THE BALANCE AT YEAR-END DUE TO CYBER ATTACK – DISCLOSURE REJECTED | CONFLICTING CONFIRMATIONS

2023/24

2 ISSUES

- REMOVAL OF EXPIRED CONTRACTS
- CONFLICTING AND/OR LIMITATIONS IN CONFIRMATIONS

PART B

ISSUES RAISED BY AUDITOR GENERAL



AUDIT ISSUES

26 FINDINGS

COMPLIANCE



6 FINDINGS WITH 3 RESULTING IN IRREGULAR EXPENDITURE

1 – Errors in the attendance register not deliberated by evaluation committee

2 – Panel Evaluation Committee members not appointed by CEO

3 – Allocation of Special Projects

EXPENDITURE

& AFS



5 FINDINGS

- **3 material adjustments** being assessed

- **1 material finding** supporting evidence being assessed

- 1 is an internal control deficiency

COMMITMENTS



4 FINDINGS (7 issues)

- **Conflicting/limitation confirmations**

- **Expired Contracts**

- Part Commencements

- Recognition of events (expenditure and closure)

PERFORMANCE INFORMATION



7 FINDINGS AFFECTING 6 INDICATORS.

- 7 findings resolved during audit,



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