
RESOLUTIONS OF THE PROVINCIAL PUBLIC ACCOUNTS COMMITTEE

FIRST REPORT 2010

RESOLUTION NO. 4

(As presented to the North West Legislature)

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF VOTE NO: 4 DEPARTMENT OF SPORT, ARTS AND CULTURE FOR THE FINANCIAL YEAR ENDED 31 MARCH 2009.

The Committee, having considered evidence on the aforementioned Report of the Auditor-General (AG) for the financial year 31 March 2009, **wishes to express its concern over the following:**

1. The accounting officer did not ensure that the department has and maintains an effective, efficient and transparent system and internal controls regarding performance management.
2. The annual performance plan did not include the measurable objectives, expected outcomes, programme outputs, indicators (measures) and targets of the entity's programmes.
3. Sufficient appropriate evidence in relation to the reported performance information of the Sport and Recreation, Cultural Affairs could not be obtained, as the relevant source documentation could not be provided for audit purposes.

The committee recommends that:

1. An effective, efficient and transparent system and internal controls regarding performance management should be implemented **on or before 09 April 2010**.
2. Control measures should be implemented **on or before 09 April 2010** to ensure that the annual performance plan includes all the measurable objectives, expected outcomes, programme outputs, indicators (measures) and targets of the entity's programmes.
3. Control measures should be implemented **on or before 09 April 2010** to ensure that relevant source documentation is available for all the reported performance information.