



Province of the
EASTERN CAPE
DEPARTMENT OF EDUCATION

Steve Vukile Tshwete Education Complex * Zone 6* Zwelitsha * Private Bag X0032 * Bhisho * 5605 *
REPUBLIC OF SOUTH AFRICA * Tel: +27 40 608 4205 Fax: +27 40 608 4249* +27 86 626 4098 *
Website: ecprov.gov.za *
Email: Trevor.thys@edu.ecprov.gov.za

Reference: 3/9/3

Enquiries: T Thys

Tel: 040 608 4216

Date: 12 JUNE 2015

All Directors (Head office and Districts)
All Responsible Managers
All School Principals
All Chief Directors
All Deputy Director General
Cc the Head of Department
Cc Director MEC office

Internal Control Circular number 9 of 2015

COMPLIANCE CHECKLIST AND SUBMISSION OF COMPLIANCE CERTIFICATE

1. LEGAL FRAMEWORK

2. In terms of section 38(a) (1) of the PFMA, the accounting officer must ensure that the department has and maintain effective, efficient and transparent systems of financial and risk management and internal control.
3. According to section 3.2.11 PFMA National Treasury Regulations the internal Audit function must assist the accounting officer with regards to compliance with laws and regulations and controls.

4. SCOPE

5. In view of this obligation the Internal Control Unit hereby issue an approved compliance checklist.
6. The compliance checklist are Part A and Part B
 - ☐ Part A are for HRM and Salaries corporate services staff because it deal with all Compensation of Employees transactions and Leave liability transactions.
 - ☐ Part B is for Education management and SCM because it deals specifically with Payroll and leave and appointments.
7. This circular and compliance checklist is applicable to all employees.

8. OBJECTIVE

9. To provide support to Responsibility managers to whom powers are delegated and duties or task are assigned in terms of the PFMA.
10. To ensure management assurance can be provided in terms of compliance with:
 - ☐ PFMA and Public Service Act and South African Schools Act laws.
 - ☐ National Treasury regulations and practice notes.
 - ☐ Public service regulations and resolutions.

- Departmental Policies and Procedures and circulars.
- 11. To assist management in executing strategies, provide direction, guidance and management; promote strong culture of compliance and ongoing monitoring and management of risks.
- 12. **CONTROL MEASURES**
- 13. All employees are therefore instructed to use the compliance checklist to promote strong culture of compliance by reporting as follows:
 - a) All SMS members and Middle Managers at Head office and Districts to sign monthly a compliance certificate
 - ❖ that certified payrolls are 100% every month and submitted to Finance
 - ❖ That all leave are submitted to HRA & P.
 - b) All CES management and Governance and EDO to sign a quarterly compliance certificate and each circuit must have a separate compliance certificate.
 - ❖ that certified payrolls are 100% every month and submitted to Finance
 - ❖ That all leave are submitted to HRA & P.
 - c) All CES: ECD to sign a quarterly compliance certificate and each circuit must have a separate compliance certificate.
 - ❖ that certified payrolls are 100% every month and submitted to Finance
 - ❖ That all leave are submitted to HRA & P.
 - d) The HRM and Finance SMS and Middle Managers at Head office and Districts to sign a monthly compliance.
 - ❖ That Appointment, allowance and other service benefits comply with PFMA 30 day period.
 - ❖ That all losses and Fruitless expenditure and Irregular Expenditure due to the department are recovered.
 - ❖ That all service termination debt due to resignations, retirements, and abscondments are recovered and Payroll discrepancies are cleared timeously and all salary reversals are done.
 - ❖ That no salary overpayments, duplicate salary related payments occurred on Persal or Bas.
 - ❖ That all leave received are captured.
 - e) That in the event of non-compliance all Responsible Managers have implemented Labour Relations processes to ensure compliance.
- 14. The Internal Control Unit managers are hereby instructed to
 - ❖ Visit Head office monthly
 - ❖ Visit District offices quarterly
 - ❖ Report on compliance.
- 15. In order to assist the Internal Control Unit managers during their visits it is preferred that the compliance certificate must be kept at follows
 - ❖ At head office in the office of SMS members
 - ❖ At Districts in the offices of the Deputy Directors /Chief Education Specialist.
- 16. ICU must be provided with copies of the compliance certificate and copies of the Labour Relations copies in the event of non-compliance.

17. **COMMUNICATION**

18. Responsibility managers must kindly ensure that the compliance checklist is circulated to all employees.

19. Yours faithfully



MRT.L MASHALABA
ACTING CHIEF DIRECTOR: ICU

Date 11/06/2015

CERTIFICATE OF COMPLIANCE



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NAME OF BRANCH / DIRECTORATE /DISTRICT/ CIRCUIT

MONTHYEAR.....

APRIL 2015 AND BEYOND

1. I hereby certify the following :

PAYROLLS	YES	NO
All payrolls (100%) was certified and submitted to Finance		
All employees 14 days absent continuous was noted on payroll as discrepancies		
Responsible Manager did implement Labour Relations process was followed for non- submission of payroll		
Finance did clear all discrepancies on the payroll timeously		
HRA & P did clear all discrepancies on the payroll timeously		
LEAVE MANAGEMENT		
All schools secretaries of schools and offices submitted leave for the month to HRA & P		
Responsible Manager did implement Labour Relations process was followed for non- submission of leave		
HRA & P captured leave on Persal timeously and correctly		
APPOINTMENTS		
All Line managers and school principals submitted all the required appointment documents timeously		
HRA did ensure that all appointments was done to comply with PFMA requirement of 30 day period		
APPOINTMENTS NMIR COMPLAINE		
All appointments NMIR complaint		
Remedial action to ensure NMIR compliance		
APPOINTMENT PFMA 30 DAY PAYMENT COMPLIANCE		
Number employees appointments (Persal numbers , names and pay point) not approved within 30 days		
What the cause is and any Remedial action		
Finance did ensure that all appointments was done to comply with PFMA requirement of 30 day period		
Number employees appointments not authorized within 30 days		
Remedial action if any		
SERVICE TERMINATIONS		
HRA did ensure that all service terminations was done to		

CERTIFICATE OF COMPLIANCE

prevent salary overpayments		
HRA did record all debt on the Z102 including salary overpayments due to resignations and abscondment		
Finance did ensure that all service terminations was done to prevent salary overpayments		
Finance did recover all debt (salary overpayments) from leave gratuity		
Finance did not pay duplicate or overpayments in respect of leave gratuity		
If duplicate or overpaid provide details (Persal numbers and month paid and amount)		
SERVICE BENEFITS		
HRA approved all service benefits within 30 days from date of receipt		
Finance authorized all service benefits within 30 days from date of receipt		
Finance did not pay duplicate of overpayments in terms of allowances (37% , salary arrears etc.)		
If duplicate or overpaid provide details (Persal numbers , type allowance and month paid and amount)		
AUTHORIZATIONS		
All Salaries documents authorized NMIR compliant		
All authorizations done with a Salary file		
No overpayments occurred		
Remedial action		
SUSPENSE FILE		
All HRA transaction awaiting approval cleared within 30 days		
All Finance transaction awaiting authorization cleared within 30 days		

2. Name SignatureDate
Assistant Director Leave Register Coordinator/Payroll coordinator
3. Name Signature Date
Senior State Account /Chief Personnel officer /Senior Personnel Practitioner
4. Name Signature Date
Senior State Account /Chief Personnel officer /Senior Personnel Practitioner
5. Name Signature Date
Senior State Account /Chief Personnel officer /Senior Personnel Practitioner
6. Name SignatureDate
Deputy Chief Education Specialist /EDO/Assistant Director
7. NameSignatureDate.....
Deputy Director/Chief Education Specialist
8. Name Signature.....Date
Deputy director-general/Chief director/Director