



THE PRESIDENCY

REPUBLIC OF SOUTH AFRICA

DEPARTMENT: PERFORMANCE MONITORING AND EVALUATION



MPAT

Management Performance
Assessment Tool

MPAT Standards 2012/13

2012/13

**Key Performance Area 1:
Strategic Management**

1.1 Performance Area: Strategic Planning

1.1.1: Standard name: Strategic Plans

Standard definition: Extent to which strategic planning is 1) based on analysis, 2) aligned with the MTSF and/or PGDS, and with Delivery Agreements

Standards	Evidence Documents	Moderation Criteria	Level
<p>Department's strategic plan is not compliant with Treasury Regulations and planning guidelines in respect of submission dates and format</p> <p>Department's strategic plan does not have clear links with MTSF/ PGDS and/or Delivery Agreements</p>			Level 1
<p>Department's strategic plan is compliant with Treasury Regulations and planning guidelines in respect of submission dates and format</p> <p>Department's strategic plan contains analysis based on information relevant to external and internal factors facilitating or constraining department's operations and delivery</p>	Strategic plan	<p>Moderator to verify that:</p> <p>Strategic plan has been submitted to DPME, NT and Provincial Treasuries (secondary data)</p> <p>Strategic plan follows the format proposed by Treasury planning guidelines</p> <p>Information contained in the situational analysis of the strategic plan is according to the Framework for Managing Programme Performance Information</p>	Level 2
<p>Level 2 plus: Link between the strategic plan and MTSF/ PGDS and/or Delivery Agreements is clear and follows a logic progression.</p>	Strategic plan	<p>Moderators to assess compliance against:</p> <p>Treasury Planning Framework</p> <p>Treasury Programme Performance Information Framework</p> <p>Treasury Regulations – Money Bill of parliament (Secondary data will inform timely tabling).</p>	Level 3

<p>Level 3 plus:</p> <p>Department reviews its performance against the strategic plan within the period and revises it, if necessary</p>	<p>Level 3 plus</p> <p>Proof of formal performance assessments against strategic plan</p> <p>Documented evidence of review of strategic plan</p> <p>Annexure to APP reflecting minor changes to strategic plan (if applicable).</p> <p>Copy of re-tabled Strategic Plan in the case of material changes (if applicable).</p>	<p>Level 3 plus:</p> <p>Verification that a review of the strategic plan took place during the assessment period</p> <p>Revisions to the strategic plan illustrated as an annexure to the APP, where applicable</p> <p>The relevance, reliability and verifiability of the information contained in the situational analysis of the strategic plan is according to the Framework for Managing Programme Performance Information</p>	<p>Level 4</p>
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1.1 Performance Area: Strategic Planning

1.1.2 Standard name: Annual Performance Plans

Standard definition: Extent to which the contents of the APP comply with 1) Treasury planning guidelines and 2) is aligned to the departmental strategic plan

Standards	Evidence Documents	Moderation Criteria	Level
<p>Department's APP does not comply with Treasury Regulations and planning guidelines in respect of submission dates and format</p> <p>Department's APP does not have clear links to the strategic plan and/or the department's responsibilities in respect of delivery agreements/programmes of action</p>			Level 1
<p>Department's APP complies with Treasury Regulations and planning guidelines in respect of submission dates and format</p> <p>Department's APP has clear links to the department's strategic plan and/or the department's responsibilities in respect of delivery agreements and follows a logic progression</p>	Annual Performance Plan	<p>Moderators to verify that:</p> <p>APP has been submitted to DPME, NT and Provincial Treasuries (secondary data)</p> <p>APP follows the format proposed by Treasury planning guidelines</p> <p>APP is logically and explicitly linked to delivery agreements and/ or programmes of action as well as the departmental strategic objectives contained in the strategic plan</p> <p>The relevance, reliability and verifiability of the information contained in the situational analysis of the strategic plan is according to the Framework for Managing Programme Performance Information</p>	Level 2

<p>Level 2 Plus:</p> <p>Departmental Quarterly Performance Reports are submitted to EA and Treasury on time.</p> <p>APP complies with Treasury Regulations and planning guidelines in respect of:</p> <ul style="list-style-type: none"> containing analysis based on information relevant to external and internal factors facilitating or constraining department's operation and delivery. containing strategic objectives, which conform to the "SMART" principles, performance indicators (with annual and quarterly targets) that are adequately quantified and linked to specific budget programmes 	<ul style="list-style-type: none"> Quarterly Performance Reports for current year 	<p>Moderators to verify that: QPRs are submitted to National and Provincial Treasuries (secondary data)</p> <p>APP contains evidence of reconsideration of the situational analysis in the strategic plan irrespective of whether it resulted in confirming the continued validity of the situational analysis or the amendment of the APP.</p> <p>Targets in the APP are listed over budget year and MTEF period for each budget programme identified</p> <p>Annual targets are broken down in quarterly targets</p> <p>Expression/quantification of strategic objectives and annual and quarterly targets in terms of "SMART" principle in the APP.</p> <p>There is a logical and explicit link between the strategic objectives and targets in the APP and the departmental strategic objectives, as contained in the strategic plan, delivery agreements and /or programmes of action.</p> <p>There is a logical and explicit link between the strategic objectives and targets to budget programmes contained in the APP.</p>	<p>Level 3</p>
<p>Level 3 plus:</p> <p>Management engages with the quarterly progress report and uses the report to inform improvements</p> <p>Information contained in performance management reports generated from formal departmental performance information sources corresponds with targets expressed in the APP and Annual Reports</p>	<p>Level 3 plus:</p> <p>Minutes of management meetings showing evidence of discussion of quarterly report</p> <p>Annual report</p>	<p>Level 3 plus</p> <p>Minutes of management meetings reflect use of quarterly performance assessments to inform improvements</p> <p>Indicators in annual report and APP are the same and reflect actual annual performance</p>	<p>Level 4</p>

1.3 Performance Area: Monitoring and Evaluation

1.3.1 Standard name: Integration of monitoring and evaluation in performance and strategic management

Standard definition: The department's ability to do monitoring and evaluation, produce useful and reliable information, and use performance information in performance and strategic management.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a M&E or Performance Management Information Policy or Framework			Level 1
<p>Department has a M&E or Performance Management Information Policy or Framework.</p> <p>Department does not have standardised mechanisms and/or processes and procedures to collect, manage and store data.</p>	M&E or Performance Management Information Policy / Framework	Verification of the existence of departmental M&E or Performance Management Information Policy / Framework Public Service Regulation Chapter 3 dealing with strategic planning.	Level 2
<p>Department has a M&E or Performance Management Information Policy or Framework.</p> <p>Department has standardised mechanisms and/or processes and procedures to collect, manage and store data.</p>	<p>M&E or Performance Management Information Policy / Framework</p> <p>Standardised monitoring reports generated from formal departmental performance information source(s)</p>	<p>Verification of the existence of departmental M&E or Performance Management Information Policy / Framework</p> <p>Standardised monitoring reports relate to programmes in the APP with "SMART" targets</p>	Level 3
<p>Level 3 plus:</p> <p>At least one evaluation of a major programme is conducted or in process or planned</p>	<p>Level 3 plus:</p> <p>Evaluation Reports or Evaluation plans</p>	<p>Level 3 plus:</p> <p>Department does not obtain findings by AG on Performance information.</p> <p>Verification of the department conducting formal evaluations</p>	Level 4

**Key Performance Area 2:
Governance and Accountability**

2.1 Performance Area: Service Delivery Improvement

2.1.1 Standard name: Service delivery improvement mechanisms

Standard definition: Departments have an approved service delivery charter, standards and service delivery improvement plans and adheres to these to improve services.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a service charter and service standards.			Level 1
Department has a draft service charter and service standards.	Service charter and Service standards	Moderators to check that evidence documents are valid for level 2	Level 2
<p>Department has an approved service charter, service standards and SDIP.</p> <p>Department has consulted stakeholders/service recipients on service standards and SDIP</p> <p>Department displays its service charter.</p>	<p>Service charter, service standards and SDIP</p> <p>Evidence of consultation with stakeholders/ service recipients</p>	<p>Service standards:</p> <p>Cover all services (internal and external)/ programmes</p> <p>Evidence of consultation with stakeholders/ service recipients</p> <p>Service recipients (internal and external) clearly identified</p> <p>Service standards are SMART</p> <p>Service charter:</p> <p>List of services offered and service standards</p> <p>Departmental contact details</p> <p>Redress mechanisms must be specified (e.g. complaints officer, how to lodge complaint)</p> <p>Hours of operation</p> <p>Published (e.g. website, booklets, posters, reception)</p> <p>In the official language predominantly used at that service point</p> <p>Displayed at service points and/or website</p> <p>Accessible to people with disability</p> <p>Periodic citizens report must be submitted to MPSA</p> <p>SDIP:</p> <p>Must be a 3 year plan with only one or two key services identified for improvement</p>	Level 3

		<p>Prescribed template has been applied (e.g. quality, quantity, time, cost) and Batho Pele principles</p> <p>Must be signed off by EA and HOD and submitted to DPSA</p>	
<p>Level 3 plus:</p> <p>Department quarterly monitors compliance to service delivery standards</p> <p>Management considers monitoring reports</p> <p>Reports are used to inform improvements to business processes</p>	<p>Level 3 plus:</p> <p>Minutes of management meetings reflecting discussion of service delivery improvement</p> <p>Progress reports and monitoring reports</p>	<p>Level 3 plus:</p> <p>Service standards:</p> <p>Monitoring reports are analysed, be annual and feed into improvement plans</p> <p>Service Charter:</p> <p>Must be service point-specific</p> <p>SDIP:</p> <p>Improvements proposed to business processes are appropriate for improving service delivery</p>	<p>Level 4</p>

2.2 Performance Area: Management structures

2.2.1 Standard name: Functionality of management structures

Standard definition: Departments have functioning and effective management structures.

Standards	Evidence Documents	Moderation Criteria	Level
Department's management structures do not have formal terms of reference and meetings do not take place			Level 1
Department has management structures with no formal terms of reference. Management meetings are scheduled and meetings take place.	Approved minutes of meetings and attendance register Schedule of meetings	Moderators to check that evidence documents are valid for level 2	Level 2
Department has management structures with formal terms of reference. Management meetings are scheduled and meetings take place.	Agenda, approved minutes of meetings and attendance register reflecting designations Action lists or matrix for follow up on decisions	Check if department has main structures (EXCO, MANCO, MINEXCO, MEC & Dept. EXCO) Look for frequency of meetings for each to see if it is in line with TORS for each structure. Check action list – is it clear who has to do what and by when.	Level 3
Level 3 plus: Management decisions are documented, clear, responsibility allocated and followed through Senior Management meeting agenda focuses on strategic objectives and priorities of department as described in the strategic plan and APP.	Level 3 plus: Minutes and agenda of last 3 management meetings	Level 3 plus: Check agendas and minutes to see if focus is on strategic priorities of department	Level 4

2.3 Performance Area: Accountability

2.3.2 Standard name: Assessment of accountability mechanisms (Audit Committee)

Standard definition: Departments have a properly constituted Audit Committee (or shared Audit Committee) that functions in terms of Treasury requirements.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have an audit committee in place.			Level 1
Department has an audit committee in place that is constituted in according to Treasury requirements.	Appointment letters or agreement for shared audit committee	Composition of Audit Committees: capacity of the chairperson, members must be form external person non state (if from state must be approved by NT)	Level 2
Audit committee meets as scheduled. Audit Committee has an Audit Charter with clearly defined objectives and key performance indicators	Approved minutes of last 3 Audit Committee meetings Audit Charter signed by the Chairperson of the Audit Committee and the Accounting Officer Report(s) by Chairperson of Audit Committee. Three year internal audit plan approved by Audit Committee.	Composition of Audit Committees: capacity of the chairperson, majority of the members must be from external person non state (if from state must be approved by NT Four meetings per annum for Audit Committees Audit Committee must have at least considered Financial Statements; Risk; Internal Controls; Internal and External Audits; and Compliance	Level 3
Level 3 plus: Audit Committee review management responses to audit issues and reports thereon Assessment of Audit committee by stakeholders such as AG and Departmental Management	Level 3 plus: Minutes of last 3 audit committee meetings Report(s) by Chairperson of Audit Committee on management responses Copy of the assessment report of Audit Committee by stakeholders	Level 3 plus: Evidence that Audit Committee has reviewed its Audit Charter Evidence that the Audit Committee has conducted a performance self-assessment Stakeholder satisfaction levels on the performance or functionality of the Audit Committee	Level 4

2.4 Performance Area: Ethics

2.4.1 Standard name: Assessment of policies and systems to ensure professional ethics

Standard definition: Departments have systems and policies in place to promote ethical behaviour and discourage unethical behaviour and corruption.

Standards	Evidence Documents	Moderation Criteria	Level
<p>Department has no mechanism or standard of providing/ communicating the Code of Conduct to employees</p> <p>Less than 25% of SMS members completed financial disclosures, these were signed by EA and submitted to PSC by due date</p>			Level 1
<p>Department has a mechanism or standard of providing/ communicating the Code of Conduct to employees</p> <p>At least 75% of SMS members completed financial disclosures, these were signed by EA and submitted to PSC on time (31 May of every year)</p>	<p>Mechanism or standard of providing Code of Conduct to employees- such as training and induction programme</p> <p>Report that financial disclosures have been submitted to PSC</p>	<p>Moderators to verify existence of mechanism or standard</p> <p>PSC secondary data to verify submission of SMS financial disclosure</p>	Level 2
<p>Department provides all new employees with a Code of Conduct</p> <p>Department provides training on understanding and applying the Code of Conduct.</p> <p>All SMS members completed financial disclosures, these were signed by EA and submitted to PSC on time, and disciplinary action taken for non-compliance</p>	<p>Report confirming that new employees received Code of Conduct</p> <p>Attendance register of training conducted</p> <p>List showing number and percentage of SMS financial disclosures submitted to PSC, and date of submission</p> <p>Report on disciplinary action for non-compliance</p>	<p>Moderators to verify distribution of Code of Conduct, and training</p> <p>PSC secondary data to verify submission of SMS financial disclosures</p> <p>Verify that disciplinary action has been taken for non-compliance</p>	Level 3
<p>Level 3 plus:</p> <p>Department analyses financial disclosures, identifies potential conflicts of interests and takes action to address these</p>	<p>Level 3 plus:</p> <p>Document showing that analysis has been done and kind of action taken</p>	<p>Level 3 plus:</p> <p>Moderators to verify that actions to address specific risks emanating from the assessment of the disclosures are appropriate</p>	Level 4

2.4 Performance Area: Ethics

2.4.2 Standard name: Fraud prevention

Standard definition: Departments have measures in place to prevent fraud and corruption.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a fraud prevention plan.			Level 1
Department has a draft fraud prevention plan	Draft fraud prevention plan	Moderators to verify existence of draft fraud prevention plan	Level 2
<p>Department has an approved fraud prevention plan that includes a policy statement and implementation plan.</p> <p>Department has an approved whistleblowing policy and implementation plan (separately or part of the fraud prevention plan)</p> <p>Department provides feedback on anti-corruption hotline cases within 40 days to PSC.</p>	<p>Approved fraud prevention plan</p> <p>Approved whistleblowing policy and implementation plan</p>	<p>Approved fraud prevention plan which includes:</p> <ul style="list-style-type: none"> - Thorough risk assessment including a corruption risk assessment - Measures to prevent fraud and corruption - Capacity building on fraud prevention and corruption - To whom and how fraud and corruption should be reported - Reporting on investigations - Making provision that investigations are conducted without interference <p>Moderators to verify existence of whistleblowing policy and implementation plan</p> <p>Moderators to check secondary data from PSC on responses to anti-corruption hotline cases</p>	Level 3
<p>Level 3 plus:</p> <p>Department applies disciplinary procedures and/or institutes criminal procedures and/or civil procedures where fraud and corruption occur</p>	<p>Level 3 plus:</p> <p>Examples of cases where disciplinary action has been taken</p>	<p>Level 3 plus:</p> <p>Moderators to assess if action taken is commensurate with the significance of the fraud or corruption</p>	Level 4

2.5 Performance Area: Internal Audit

2.5.1 Standard name: Assessment of internal audit arrangements

Standard definition: Departments have internal audit units/capacity that meet requirements of the PFMA

Standards	Evidence	Moderation Criteria	Level
Department does not have an internal audit unit/ capacity or shared unit			Level 1
Department has an internal audit unit/capacity or shared unit with suitably qualified staff, or sourcing arrangement	Structure and staff profile of internal audit unit (number, rank and qualifications) or service level agreement with service provider	Moderators to check that evidence documents are valid for level 2	Level 2
<p>Department has an internal audit unit/capacity or shared unit with suitably qualified staff, or sourcing arrangement</p> <p>Department has an approved three-year strategic internal audit plan and operational plan based on risk assessment</p> <p>The internal audit unit/ capacity or shared unit has an internal audit charter</p> <p>Internal audit unit reports administratively to the Accounting Officer and functionally to the Audit Committee.</p> <p>Department updates internal audit plan annually.</p> <p>Internal audit unit/ capacity or shared unit complies with standards of Institute of Internal Auditors</p>	<p>Structure and staff profile of internal audit unit</p> <p>Three-year and annual internal audit plan</p> <p>Internal Audit Charter</p> <p>Latest Quality Assurance Review Report (External 5 year Review)</p>	<p>Office of the Accounting General Internal Audit Framework will be basis of criteria</p> <ul style="list-style-type: none"> - The 3 year and annual audit plan is based on the risk assessment, scope of each audit on what the audit project will cover, - Quarterly performance reports issued Internal Audit to Audit Committee members - Auditor General South Africa assess the functionality of the Internal Audit - Quality review by the Institute of Internal Auditors - Internal Audit Charter signed by the Accounting Officer , the Chief Audit Executive and the Chairperson of the Audit Committee 	Level 3
<p>Level 3 plus:</p> <p>Management acts on Internal Audit recommendations</p>	<p>Level 3 plus:</p> <p>Progress on management responses to findings and recommendations</p>	<p>Level 3 plus:</p> <ul style="list-style-type: none"> • Internal Audit reports reflecting progress on management responses, findings and recommendations/ action plan (follow up) 	Level 4

2.6 Performance Area: Risk Management

2.6.1 Standard name: Assessment of risk management arrangements

Standard definition: Departments have basic risk management elements in place and how well these function.

Standards	Evidence Documents	Moderation Criteria	Level
Department has not conducted a risk assessment in the past year.			Level 1
<p>Department has risk management committee in place</p> <p>Department has completed a risk assessment profile in the past year</p>	<p>Risk management committee membership and terms of reference</p> <p>Risk assessment profile</p>	<ul style="list-style-type: none"> Moderators to check that evidence documents are valid for level 2 	Level 2
<p>Department has risk management committee in place</p> <p>Department has completed a risk assessment profile in the past year</p> <p>Department has a risk assessment, monitoring and management plan approved by the Accounting Officer and Audit Committee.</p> <p>Risk management committee regularly reports to the Audit Committee on the implementation of the risk management plan.</p> <p>Department has reviewed the risk assessment, monitoring and management plan.</p> <p>Department updates risk register based on new risks</p>	<p>Risk management committee membership and terms of reference</p> <p>Risk assessment profile</p> <p>Risk management plan and evidence of review</p> <p>Updated risk register, if necessary</p> <p>Approved minutes of last 3 Risk Committee meetings</p>	<p>Office of the Accountant General Risk Management Framework to be basis of criteria</p> <ul style="list-style-type: none"> - Copy of risk management plan (annual) signed off by the Chairperson of the Risk Committee and Accounting Officer - Reviewed annually - Quarterly reports on implementation of the risk management plan to Risk Management Committee and Audit Committee <p>Alignment between risk identified in the Strategic plan and APP and the risk management plan</p>	Level 3
<p>Level 3 plus:</p> <p>Management acts on risk management reports.</p>	<p>Level 3 plus:</p> <p>Minutes of management meetings reflecting engagement on risk reports and action taken</p>	<p>Level 3 plus:</p> <ul style="list-style-type: none"> Moderators to assess if actions proposed are commensurate with the risks identified 	Level 4

2.7 Performance Area: Delegations

2.7.1 Standard name: Approved EA and HOD delegations for public administration in terms of the Public Service Act and Public Service Regulations

Standard definition: EA and HOD have implemented the delegations framework set out in the PSA and PSR.

Standards	Evidence	Moderation Criteria	Level
Department has no delegations in place.			Level 1
Department delegation(s) in place but these do not comply with the Public Service Act and Public Service Regulations	Documents to show actions taken thus far	<ul style="list-style-type: none"> Moderators to check that evidence documents are valid for level 2 	Level 2
Department's delegations are compliant with the Public Service Act and Public Service Regulations	Approved delegation document(s)	<p>Delegation document(s) must specify the following:</p> <ul style="list-style-type: none"> Delegations in terms of the PSA Delegations in terms of the PSR Delegations from Executive Authority to Head of Department (EA can only delegate to HOD) Delegations from Head of Department to other Performer Levels (only the HOD can delegate to lower levels in the organisation) <p>Verify evidence of EA to HOD <u>and</u> HOD to other Performer Levels delegations for the following sections in the PSA:</p> <ul style="list-style-type: none"> Use section 9 of the PSA (about appointments) or section 13 (appointments, promotion and transfers); and Use section 17 (1) (a) of PSA (deals with dismissals). <p>Cover/first page of delegation document(s) must be dated and signed by the Delegator (EA or HOD)</p> <p>All pages of delegation document(s) must be initialled by the Delegator (EA or HOD) to avoid unauthorised changes</p> <p>Conditions of delegations must be specified.</p>	Level 3

<p>Level 3 plus:</p> <p>Delegations from the EA to the HOD and to all relevant performer levels are appropriate for the levels</p>	<p>Level 3 plus:</p> <p>Delegation document(s) clearly indicates delegations to different levels and regional offices if applicable</p>	<p>Level 3 plus:</p> <p>Check if delegations are referenced in performance agreements of two (2) DDG positions/ or one level below HOD positions)</p> <p>HOD delegations to lower tiers e.g. Regional Office of large departments (Check Section 9 and 17 (1) (a) for Regional delegations)</p> <p>Check against guidelines</p>	<p>Level 4</p>
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2.7 Performance Area: Delegations

2.7.2 Standard name: Approved HOD delegations for financial administration in terms of the PFMA

Standard definition: Departments have financial delegations in place in format prescribed by the PFMA and audited.

Standards	Evidence	Moderation Criteria	Level
Department has no financial delegations.			Level 1
Department has financial delegations in place not aligned to Treasury guidelines.	Documents to show actions taken thus far	<ul style="list-style-type: none"> Moderators to check that evidence documents are valid for level 2 	Level 2
Department has financial delegations in place and aligned to Treasury guidelines and approved structure.	<p>Approved delegations document - IA to verify and ensure that the delegations are initialled on each page (<i>reflecting when last were they approved</i>)</p> <p>Delegations register updated</p> <p>Delegations aligned to organisational structure</p>	<p>Delegations must at least be from Accounting Officer to CFO and other officials:</p> <p>Delegations register must be approved</p> <ul style="list-style-type: none"> Cover/first page must be dated and signed by Accounting Officer All pages must be initialled by Accounting Officer to avoid unauthorised changes <p>Conditions of delegations must be specified</p>	Level 3
<p>Level 3 plus:</p> <p>Delegations from Accounting Officer to all relevant performer levels are appropriate for the levels.</p>	<p>Level 3 plus:</p> <p>Delegations adhere to guideline</p>	<p>Level 3 plus:</p> <p>Conditions of delegations to be specified for risk management</p> <p>Delegations to financial committees (e.g. Bid Committee)</p> <p>There must be two sets of delegations – one for PFMA and one for Treasury Regulations (move to level 3 next year).</p>	Level 4

2.8: Performance Area: ICT

2.8.1 Standard name: Corporate governance of ICT

Standard definition: Departments implement the requirements for corporate governance of ICT

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have: <ul style="list-style-type: none"> - Corporate Governance of ICT Policy - Corporate Governance of ICT Charter - ICT Plan - ICT Implementation Plan - ICT Operational Plan 			Level 1
Department has draft: <ul style="list-style-type: none"> - Corporate Governance of ICT Policy - Corporate Governance of ICT Charter - ICT Plan - ICT Implementation Plan - ICT Operational Plan 	Draft policy, charter, and plans	<ul style="list-style-type: none"> • Moderators to verify that the evidence documents are valid for level 2 	Level 2
Department has approved: <ul style="list-style-type: none"> - Corporate Governance of ICT Policy - Corporate Governance of IT Charter - ICT Plan - ICT Implementation Plan - ICT Operational Plan 	<ul style="list-style-type: none"> • Approved policy, charter and plans 	Moderators to verify that documents have been approved by the relevant authority	Level 3
Level 3 plus: Department reviews its ICT plan, ICT implementation and ITC operational plan at least every three years	Level 3 plus: Evidence of review of plans	Level 3 plus: Moderators to verify that ICT Plan, ICT Implementation Plan and ICT Operational Plan reviewed at least every 3 years	Level 4

2.9 Performance Area: Promotion of Administrative Justice

2.9.1 Standard name: Compliance with PAJA

Standard definition: The department follows the prescribed procedures of PAJA when making administrative decisions

Standards	Evidence Documents	Moderation Criteria	Level
Department has not documented processes of core functions, for administrative decisions or processes for communicating administrative decisions, or procedures for appeals against administrative decisions			Level 1
Department has documented processes of core functions (e.g. social grant) for its administrative decisions Department has documented processes for communicating its administrative decisions Department has documented procedures for appeals where applicable or judicial reviews against its administrative decisions	<ul style="list-style-type: none">Procedures documents for administrative decisions	<ul style="list-style-type: none">Moderators to check that evidence documents are valid for level 2	Level 2

<p>Department makes administrative decisions in terms of empowering legislation.</p> <p>Department's administrative decisions are made by those with delegated authority.</p> <p>Department makes administrative decisions that are procedurally fair.</p> <p>Department follows prescribed procedures for communicating its administrative decisions</p> <p>Department provides the opportunity to request reasons.</p>	<ul style="list-style-type: none"> Procedures documents for administrative decisions 	<p>PSC secondary data to be used (where available)</p> <p>Lawful decisions:</p> <ul style="list-style-type: none"> Decisions are made in terms of empowering legislation or policy. Decision-maker is authorised to make the decision in terms of delegation <p>Reasonable and procedurally fair decisions:</p> <ul style="list-style-type: none"> Prior notice given Adequate reasons provided for the decision Opportunities given for representation Persons notified of their right to appeal the decision Reasons for decision are provided within 90 days of request 	<p>Level 3</p>
<p>All above in level 3 plus:</p> <p>Department periodically reviews and improves its processes to ensure that they comply with PAJA.</p> <p>Department engages in on-going process of awareness and capacity building of staff on PAJA</p>	<p>All above in level 3 plus:</p> <ul style="list-style-type: none"> Report on review of process to meet PAJA requirements Evidence of actions taken as a result of the process review Examples of awareness and capacity building programmes 	<p>All above in level 3 plus:</p> <p>Moderators to check that evidence documents are valid for level 4.</p>	<p>Level 4</p>

NOTE: PAJA will not be moderated in 2012/2013 round of MPAT, so evidence documents should not be uploaded

**Key Performance Area 3:
Human Resource Management**

3.1 Performance Area: Human Resource Strategy and Planning

3.1.1 Standard name: Human Resource Planning

Standard definition: Departments comply with and implements the human resource planning requirements. A MTEF Human Resources plan has been developed and approved by the relevant authority.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have an Human Resources Plan			Level 1
Department has a draft Human Resources Plan	<ul style="list-style-type: none"> Draft Human Resources plan 	Moderators to check that evidence documents are valid for Level 2	Level 2
<p>Department has an approved Human Resources Plan</p> <p>Human Resources Plan was submitted to DPSA by due date</p> <p>Department submits implementation progress reports to DPSA</p>	<p>Plan submitted to DPSA</p> <p>Implementation progress report</p>	<p>Moderators to check that department's plans are compliant to:</p> <p>DPSA's format (template)</p> <p>Submission by due date</p> <p>Quality of the HR plan meets DPSA standards</p> <p>(DPSA will provide a report reflecting how departments are meeting the above criteria and this report will be used for the moderation)</p>	Level 3
<p>Level 3 plus:</p> <p>Department has a plan to ensure the continuous supply of critical skills</p> <p>Management considers and acts on analysis of human resource planning information.</p>	<p>Level 3 plus:</p> <p>Plan to ensure supply of critical skills</p> <p>Progress report on the plan to ensure supply of critical skills</p> <p>Minutes of management meetings where human resource planning information was discussed.</p>	<p>Level 3 plus:</p> <p>Evidence reflects the implementation against the plan</p> <p>Evidence of robust discussions is reflected in the minutes of the management meeting</p> <p>Evidence reflects that informed decisions are taken and reflected in action plans</p>	Level 4

3.1 Performance Area: Human Resource Strategy and Planning

3.1.2 Standard name: Organisational Design and Implementation

Standard definition: Departments comply with requirements for consultation, approval and funding of their organisation structure

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have an approved organisational structure			Level 1
Department has an approved structure Approved structure is not implemented	EA approval of organogram	Moderators to check that evidence documents are valid for level 2	Level 2
Department is implementing the approved organisational structure Approved structure in line with MTEF Only funded posts are captured on PERSAL. Consultation with the MPSA if required	Schedule of changes in terms of numbers and levels of SMS Concurrency letter from MPSA	Reflect against PERSAL report on the unfunded ration that only funded structure is captured Moderators will check against the DPSA information to see that they have approved structure, date, etc.	Level 3
Level 3 plus: Department organisation structure is based on assessment of functions	Level 3 plus: Proof of application of Organisational Functional Assessment tool or similar assessment	Level 3 plus: Evidence reflects service delivery model, mandates and budget Review must have been done in last or current financial year	Level 4

3.1 Performance Area: Human Resource Strategy and Planning

3.1.3 Standard name: Human Resources Development Planning

Standard definition: Departments have a Human Resources Development Plan that is approved and implemented

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have an HRD plan			Level 1
Department has a draft HRD plan	Draft HRD plan	<ul style="list-style-type: none"> Moderators to check that evidence documents are valid for level 2 	Level 2
<p>Department submits annual HRD implementation plan to the DPSA (first draft – 31 March and final plan - 30 June)</p> <p>Department submits HRD Monitoring & Evaluation report on implementation by 30 September</p> <p>Department meets targets for interns/interns with disabilities</p> <p>HRD plan meets race, gender and disability targets</p>	<p>Approved HRD plan</p> <p>DPSA report on submission of HRD plans (secondary data will be provided by DPSA)</p> <p>HRD Monitoring and Evaluation report</p> <p>Report on interns, learnerships, artisan and technical apprenticeships</p>	<ul style="list-style-type: none"> Verify submission of approved plan to DPSA <p>HRD plan must be signed by the DG/HOD</p> <p>Verify that department's HRD plan incorporates equity targets</p> <ul style="list-style-type: none"> Verify if 5% of total employment must comprise interns, learnerships, artisan and technical apprenticeships 4% of all internships must be for people with disability 	Level 3
<p>Level 3 plus:</p> <p>HRD plan ensures adequate quality and quantity of skills required in the department</p>	<p>Level 3 plus:</p> <p>DPSA assessment report of HRD plan (secondary data)</p>	<p>Level 3 plus:</p> <p>Moderators will reflect on the DPSA assessment of HRD plan.</p>	Level 4

3.2 Performance Area: Human Resource Practices and Administration

3.2.1 Standard name: Pay sheet certification

Standard definition: Departments have a process in place to manage pay sheet certification and quality control.

Standards	Evidence Documents	Moderation Criteria	Level
No process in place to manage monthly pay sheet certification			Level 1
Pay sheet certification process is in place but is not implemented or only partially implemented	AG report on pay sheet certification (secondary data)	Moderators to check that evidence documents are valid for level 2	Level 2
Pay sheet certification process is in place Pay sheet certification process is fully implemented on a monthly basis Discrepancies are corrected in the system	AG report on pay sheet certification (secondary data) Internal audit report if audited	Moderators reflect on the existence of the evidence Moderators reflect on the AG report on pay sheet certification	Level 3
Level 3 plus: Process of transferring and terminating staff in place to avoid fruitless expenditure. Analysis is performed on payroll certification to identify possible "ghost workers" and implement corrective measures if necessary	Level 3 plus: Termination and transfer procedures Analysis of pay sheet certification	Level 3 plus: Evidence exists reflecting procedures at termination and transfers to avoid "ghost-workers" Check payroll analysis report to see if risks are identified and actions are taken	Level 4

3.2 Performance Area: Human Resource Practices and Administration

3.2.2 Standard name: Application of recruitment and retention practices

Standard definition: Departments have recruitment practices that adhere to regulatory requirements and retention strategies are in line with generally acceptable management standards.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not comply with PSR for recruitment processes			Level 1
A recruitment process has been approved which is compliant to PSR, but is not fully or consistently implemented.	Standard operating procedure or policy for recruitment	Moderators to check that evidence documents are valid for level 2	Level 2
A recruitment process with clear roles and responsibilities has been approved and is fully and consistently implemented 90% of positions filled in the previous 12 months were filled within 4 months Exit interviews are conducted with all employees leaving the department	Standard operating procedure or policy for recruitment Delegations register AG findings on the recruitment process (secondary data will be provided by AG) Report on findings from exit interviews	Verify the existence of a recruitment process Moderators will reflect on the AG findings on the recruitment process Appointment of DG and DDGs in line with provisions of protocol document will be verified against DPSA report Delegation register clarifying roles and responsibilities regarding recruitment Moderation will use DPSA reports on filling of vacancies to check against department's assessment Verify the existence of a report on the conducting of exit interviews within the department	Level 3
Level 3 plus: All funded vacant posts filled within 4 months. Analysis done on exit interviews, and actions taken Assessment of working environment performed and improvements implemented	Level 3 plus: HR Plan Report on analyses of exit Working environmental assessment report	Level 3 plus: Use DPSA reports on filling of vacancies to check against department's assessment Priorities in HR Plan are addressed in recruitment practices	Level 4

3.2 Performance Area: Human Resource Practices and Administration

3.2.4 Standard name: Management of diversity

Standard definition: Departments have management practices that support the management of diversity within the department.

Standards	Evidence Documents	Moderation Criteria	Level
<p>Department does not submit its Job Access Strategic Framework (Disability) Report to DPSA</p> <p>Department does not submit Gender Equality Strategic Framework</p>			Level 1
<p>Department submits its Job Access Strategic Framework (Disability) Report to DPSA</p> <p>Department submits Gender Equality Strategic Framework</p>	<p>Job Access Report</p> <p>Gender Equality Strategic Framework</p>	<p>Moderators to check that evidence documents are valid for level 2</p>	Level 2
<p>Department submits its Job Access Strategic Framework (Disability) Report to DPSA</p> <p>Department submits Gender Equality Strategic Framework</p> <p>Department meets minimum targets of 50% for SMS Female and 2% for disability</p>	<p>Job Access Report</p> <p>Gender Equality Strategic Framework</p> <p>Employment Equity Plan implementation report (secondary data)</p>	<p>Check if data is disaggregated across department (race, gender and disability)</p> <p>Department must meet designated thresholds 50% for female SMS; disability above 2%</p> <p>Strategy in place to meet equity targets</p> <p>Reflect on DPSA report on quality assessment of the compliance with PSWMW activities</p>	Level 3
<p>Level 3 plus:</p> <p>Department has initiatives to address perceptions (e.g. stereotyping) regarding diversity</p>	<p>Level 3 plus:</p> <p>Example of initiatives to address perceptions</p>	<p>Level 3 plus:</p> <p>Verify existence of initiatives to address perceptions</p>	Level 4

3.3 Performance Area: Management of Performance

3.3.1 Standards name: Implementation of Level 1-12 Performance Management System

Standard definition: Departments implement the PMDS in terms of all employees Level 1-12, within the requisite policy provisions.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have an approved PMDS in place.			Level 1
Department has an approved PMDS in place	Approved policy with timelines and structures including roles and responsibilities	Moderators to check that evidence documents are valid for level 2	Level 2
PMDS is implemented	Submission of outcome of annual and midterm performance reviews	Check submission for implementation against policy: Timeliness Reviews Annual Assessment Performance incentives Signing of agreements/work-plans	Level 3
Level 3 plus: Department actively manages performance outcomes in relation to the development of employees, managing poor performance and recognition of performance	Level 3 plus: Examples of remedial and/or disciplinary actions taken to address poor performance Examples of recognition of performance	Level 3 plus: Within submission of outcome of performance reviews, look for evidence that there is a process in place to manage poor performers. Verify that the department do recognise performance not necessarily just in monetary value.	Level 4

3.3 Performance Area: Management of Performance

3.3.2. Standards name: Implementation of SMS Performance Management System (excluding HODs)

Standard definition: Departments implement the SMS PMDS in terms of all SMS Members within the requisite policy provisions.

Standards	Evidence Documents	Moderation Criteria	Level
No performance agreements for current cycle are in place			Level 1
Not all have signed performance agreements in place for the current cycle and disciplinary action not taken for non-compliance	Report on signing of performance agreements	Moderators to check that evidence documents are valid for level 2	Level 2
All SMS members have signed performance agreements and submitted by due date or disciplinary action taken for non-compliance Regular assessments and feedback sessions performed throughout the year. Mid-year assessments and feedback sessions were performed in previous cycle. Annual assessment for previous cycle finalised by due date Moderation concluded for previous cycle by due date	Report on signing of performance agreements Submission of the outcome of the annual assessment process Report on non-submission of performance agreements Report on disciplinary action for non-compliance Report on annual assessment of previous cycle Report on the moderation process	Verify 100% compliance to signing of performance agreements or disciplinary action Verify reporting in annual report on non-compliance with signing of performance agreement and actions taken in respect of non-compliance Verify that mid-term reviews were completed for all SMS Verify if annual assessments are completed within relevant assessment cycle. Verify that assessment of all SMS were completed by due date Verify completion of the moderation process	Level 3
Level 3 plus: Department actively manages performance outcomes in relation to development, managing poor performance and recognition of performance	Level 3 plus: Examples of remedial and/or disciplinary actions taken to address poor performance Examples of recognition of performance	Level 3 plus: Within submission of outcome of performance reviews, look for evidence that there is a process in place to manage poor performers. Check for development plans to improve performance.	Level 4

3.3 Performance Area: Management of Performance

3.3.3 Standard name: Implementation of Performance Management System for HOD

Standard definition: Performance of the Head of Department is managed.

Standards	Evidence Documents	Moderation Criteria	Level
HOD did not submit a signed performance agreement to the EA.			Level 1
HOD submitted a signed performance agreement to the EA for the current cycle. Performance agreement was not filed with relevant authority	Proof of submission of performance agreement to EA	Moderators to check that evidence documents are valid for level 2	Level 2
The signed performance agreement for the current cycle was filed with relevant authority by due date Changes incorporated as directed by relevant authority Submission of the verification statement was submitted on time to relevant authority	Secondary data from PSC	Moderators to reflect on PSC report on submission of performance agreements of HODs	Level 3
Level 3 plus: HOD assessment shows a high level of correlation with the institutional performance assessment as reflected in the AG reports, MPAT assessment, etc.	Level 3 plus: • HOD assessment results, AG outcomes and MPAT scores (Secondary data)	Level 3 plus: Reflect on secondary data	Level 4

3.4 Performance Area: Employee Relations

3.4.2 Standard name: Management of disciplinary cases

Standard definition: Departments manage disciplinary cases within the prescribed policies and ensure implementation of recommendations.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not finalise disciplinary cases within policy requirements			Level 1
Department finalises disciplinary cases within policy requirements but does not capture all cases on PERSAL	Report on finalisation of disciplinary case	Moderators to check that evidence documents are valid for level 2	Level 2
Department finalises disciplinary cases within policy requirements All disciplinary cases are captured on PERSAL	Report on finalisation of disciplinary case DPSA secondary data	Reflect on secondary data from DPSA and: Check if any suspensions are longer than 60 days Check if cases are finalised within 90 days of identification and 60 days from notice Check if captured on PERSAL	Level 3
Level 3 plus: Department conducts analysis on nature of misconduct and implements preventive measures.	Level 3 plus: Analysis done on misconduct cases Examples of Implementation of recommendations and corrective measures	Level 3 plus: Analysis should include % of misconduct cases by types of misconduct cases. Evidence of implementation of a programme or strategy to reduce level of misconduct	Level 4

**Key Performance Area 4:
Financial Management**

4.1 Performance Area: Supply Chain Management

4.1.1 Standard name: Demand Management

Standard definition: Departments procure goods and services, based on needs assessment and specifications of goods and services, and linked to departmental budget.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a procurement plan ¹			Level 1
Department has a procurement plan in place but did not submit to Treasury on time.	Procurement plan	Moderators to check that evidence documents are valid for level 2	Level 2
Department has a procurement plan in place that meets Treasury requirements. Procurement plan is submitted to Treasury on time	Procurement plan Proof that procurement plan was submitted on time	Moderators to check that procurement plan was submitted on time, reflecting project name, description, start and end date, estimated cost, number of projects, responsibility section and manager, order note.	Level 3
Level 3 plus: Department has a demand management plan ² in place Department regularly reviews reports on the procurement plan Department has a sourcing strategy that reflects various procurement options for different categories of spend	Level 3 plus: Demand management plan Performance/ progress review reports on the procurement plan Sourcing strategy and implementation plan	Level 3 plus: Moderators to check that: Department's procurement plan is linked to an operational plan and the budget Performance/ progress review reports showing deviation and compliance to procurement plan as well as management actions to address deviations. Department's sourcing strategy reflects various procurement options, where appropriate	Level 4

¹ Procurement plan: This refers to all the departmental procurement above R500 000 as per the Treasury requirement

² Demand Management plan: This is the comprehensive plan that covers all the departmental procurement needs above and below R500 000

4.1 Performance Area: Supply Chain Management

4.1.2 Standard name: Acquisition Management

Standard definition: Departments have processes in place for the effective and efficient management of entire acquisition process

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a supplier database in place			Level 1
Department has a supplier database in place which does not meet NT requirements.	Sample of supplier database	<ul style="list-style-type: none"> Moderators to check that evidence documents are valid for level 2 	Level 2
<p>Department has a supplier database in place which meets NT requirements</p> <p>Bid Committees in place and meet when required</p> <p>Codes of Conduct signed by Bid Committee members and SCM practitioners</p>	<p>Sample of supplier database per commodity</p> <p>Advertisement to register suppliers</p> <p>Bid Committee appointment letters for all 3 committees (specification, evaluation and adjudication),</p> <p>Sample of 3 attendance registers per committee.</p> <p>Signed Codes of Conduct by Bid Committee members and SCM practitioners (sample of at least 3).</p>	<p>Moderators must check for evidence that:</p> <p>Department has a supplier database in place showing suppliers and goods/services offered</p> <p>Suppliers are invited to register on supplier database</p> <p>Supplier rotation takes place</p> <p>Cross functional composition of bid committees</p> <p>Bid committees meet.</p> <p>SCM practitioners and Bid Committee members are aware of their ethics obligations</p> <p>Defaulters register</p>	Level 3
<p>Level 3 plus:</p> <p>Suppliers' performances are updated on the supplier database and information used in future acquisitions</p>	<p>Level 3 plus:</p> <ul style="list-style-type: none"> Updated supplier report/schedule that reflects supplier performance. 	<p>Level 3 plus:</p> <p>Updated supplier database showing supplier performance</p> <p>Defaulters register</p>	Level 4

4.1 Performance Area: Supply Chain Management

4.1.3 Standard name: Logistics Management

Standard definition: Departments have processes in place for managing the entire process of logistics

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have documented processes for setting inventory levels, placing orders, receiving, inspection and issuing goods			Level 1
Department has documented processes for setting inventory levels, placing orders, receiving, inspection and issuing goods	Documented process	Moderators to check that evidence documents are valid for level 2	Level 2
Department implements processes for setting inventory levels, placing orders, receiving, inspection and issuing goods	Documented process Reports on receiving and issuing goods (e.g. LOGIS or equivalent)	Moderators to check that an inventory system is used	Level 3
Level 3 plus: Department has stock holdings and distribution policy which optimizes stockholdings to minimise costs Department conducts internal customer satisfaction survey and takes action on the findings.	Level 3 plus: Departmental policy on stock holding and distribution Report on results of customer survey	Level 3 plus: Department can show departmental policy on stock holding and distribution Verify that action plans based on recommendations	Level 4

4.1 Performance Area: Supply Chain Management

4.1.4 Standard name: Disposal Management

Standard definition: Departments have a strategy or policy in place to dispose of unserviceable, redundant or obsolete goods

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a disposal strategy/ policy			Level 1
Department has a disposal strategy/ policy but not implemented	Disposal strategy /policy documents	Moderators to verify existence of disposal policy/strategy describing how department disposes of unserviceable, redundant and obsolete goods	Level 2
Disposal committee appointed and disposal meetings are held Department has a disposal strategy/ policy and it is implemented. Department maintains a database of redundant assets.	Disposal strategy /policy documents Appointment letters of Disposal Committee Attendances register of Disposal Committee meetings (last 3 meetings). Minutes of Disposal Committee (last 3 meetings) report on redundant unserviceable and obsolete assets	Moderators to verify existence of: Disposal policy/strategy describing how department disposes of unserviceable, redundant and obsolete goods Appointment letters of Disposal Committee members Minutes of Disposal Committee Report showing disposable goods	Level 3
Level 3 plus: Department considers financial, social and environmental factors in the disposal processes.	Level 3 plus: • Disposal report.	Level 3 plus: Department shows that financial, social and environmental factors in disposal processes are considered if applicable Verify disposal methods	Level 4

4.2 Performance Area: Expenditure Management

4.2.1 Standard name: Management of cash flow and expenditure vs. budget

Standard definition: Ensure efficient and effective process for management of cashflow and expenditure vs. budget

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a Cashflow projection			Level 1
Department has a Cashflow projection and not submitted to relevant Treasury on time	Cashflow projection	Moderators to verify existence of Cashflow projection	Level 2
Department has a Cashflow projection and is submitted to relevant Treasury on time Department spending falls within planned projections	Cashflow projection Department expenditure report	Moderators to verify submission of Cashflow projections Moderators to reflect whether department spend is within projections Moderators check reasons for deviations	Level 3
Level 3 plus: Management regularly reviews expenditure vs planned budgets and takes actions to prevent under/over expenditure Department has a process in place to manage spending spikes in February and March	Level 3 plus: Report on reviews of expenditure vs budget Process to manage spending spikes	Level 3 plus: Moderators check management action to correct deviations Moderators check process to manage spending spikes during February/March	Level 4

4.2 Performance Area: Expenditure Management

4.2.2 Standard name: Payment of suppliers

Standard definition: Effective and efficient process for the payment of suppliers.

Standards	Evidence Documents	Moderation Criteria	Level
Department does not submit monthly exception reports to Treasury on payment of suppliers			Level 1
Department does submit monthly exception reports to Treasury on payment of suppliers after stipulated timeframe	Exception reports for the previous months in the current financial year	Moderators to confirm submission of exception reports	Level 2
Department does submit monthly exception reports to Treasury on payment of suppliers Department has an invoice tracking system	Exception reports for the previous months in the current financial year Business processes of the invoice tracking system	Moderators to confirm submission of exception reports Proof of invoice tracking system/supplier invoice reports showing suppliers, invoice submission date, invoice payment authorisation, invoice payment date	Level 3
Level 3 plus: Management investigates reasons for non-payments within 30 days and introduces improved systems and controls to prevent recurrence of late payments OR There no exceptions for the current financial year	Level 3 plus: Investigation report Report on improvements Exception reports for the previous months in the current financial year	Level 3 plus: Verify that exception reports are zero OR Improvements are implemented to prevent recurrence	Level 4

4.2 Performance Area: Expenditure Management

4.2.3 Standard name: Management of unauthorised, irregular, fruitless, and wasteful expenditure

Standard definition: Ensure efficient and effective process in place to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure

Standards	Evidence Documents	Moderation Criteria	Level
Department does not have a process in place to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure			Level 1
Department has a process in place to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure	Documented process	Moderators to verify existence of process	Level 2
<p>Department has a process in place to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure</p> <p>Management identifies fruitless and wasteful expenditure, investigates reasons, communicates management findings to responsible officials and takes disciplinary actions against negligent officials</p> <p>Department addresses audit findings on fruitless, unauthorised and irregular expenditure</p>	<p>Documented process</p> <p>Management feedback to responsible officials</p> <p>Disciplinary action taken against negligent officials or condonement of unauthorised, irregular, fruitless and wasteful expenditure</p>	<p>Moderators to verify existence of:</p> <p>Process to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure</p> <p>Investigation reports showing the nature of fruitless and wasteful expenditure, reasons for such expenditure, responsible officials</p> <p>Management feedback to responsible officials.</p> <p>Disciplinary action taken against negligent officials</p> <p>Reasons for condonement of unauthorised, irregular, fruitless and wasteful expenditure</p>	Level 3
<p>Level 3 plus:</p> <p>Management analyses and introduces controls and systems to prevent recurrence</p>	<p>Level 3 plus:</p> <p>Report on analysis and improvements</p> <p>Documented preventive measures</p>	<p>Level 3 plus:</p> <p>Moderators to check appropriateness of preventative measures</p>	Level 4