PFMA
2021-22

Budgetary review and recommendations report (BRRR)

Portfolio Committee on Police

12 October 2022

AUDITOR-GENERAL
SOUTH AFRICA

Mission and vision

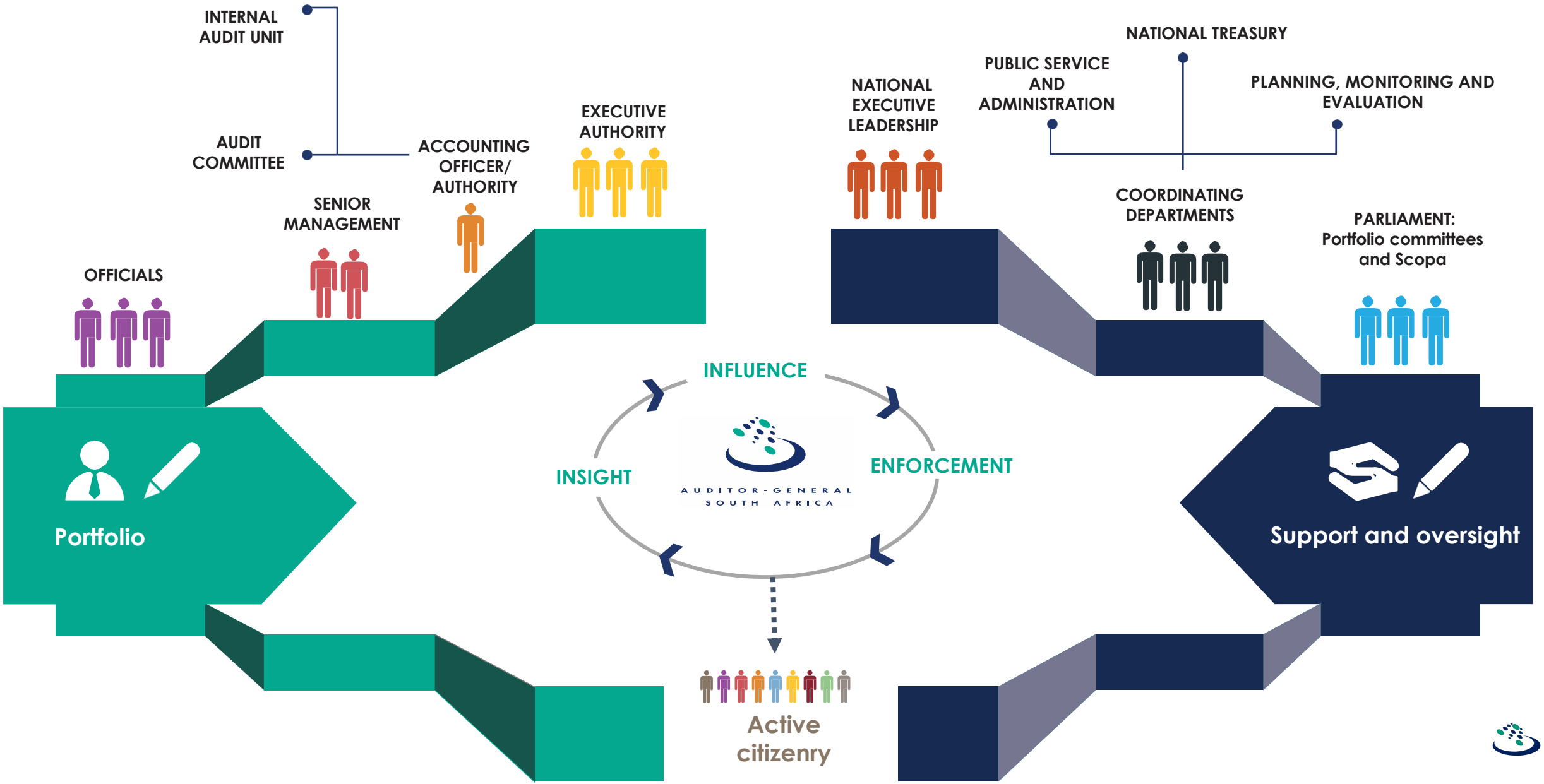
MISSION

The Auditor-General of South Africa has a constitutional mandate and, as the Supreme Audit Institution of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

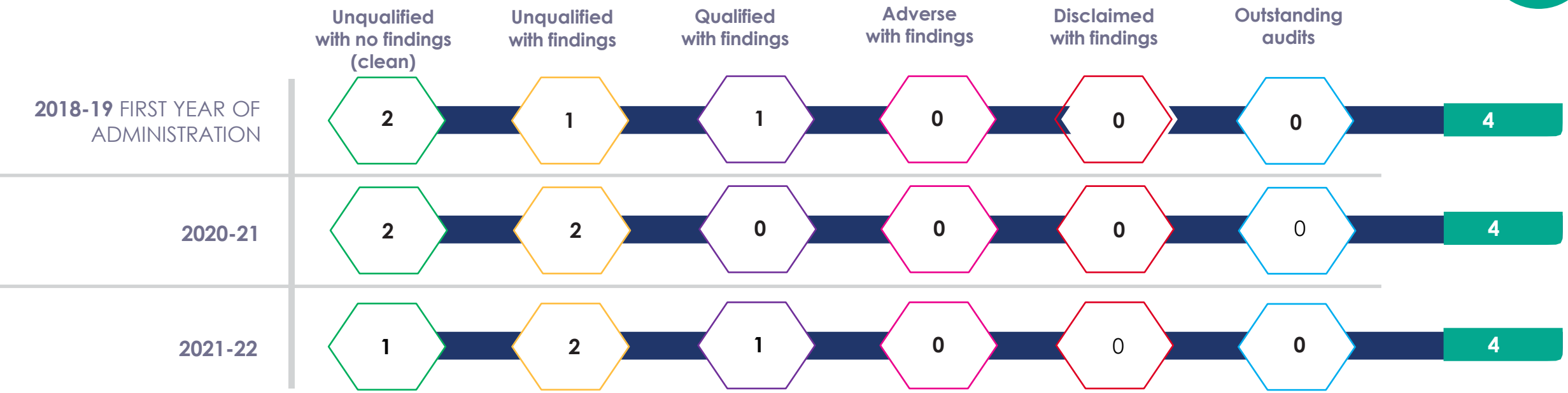
VISION

To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability.

All have role to play in national government accountability ecosystem



No change over administration term



MOVEMENTS FROM PREVIOUS YEAR:

0 ↑ 1 ↓

FROM FIRST YEAR OF ADMINISTRATION:

1 ↑ 1 ↓

18-19

PSIRA,CSP

20-21

CSP,PSIRA

21-22

CSP

18-19

IPID

20-21

DoP,IPID

21-22

DoP,IPID

18-19

SAPS

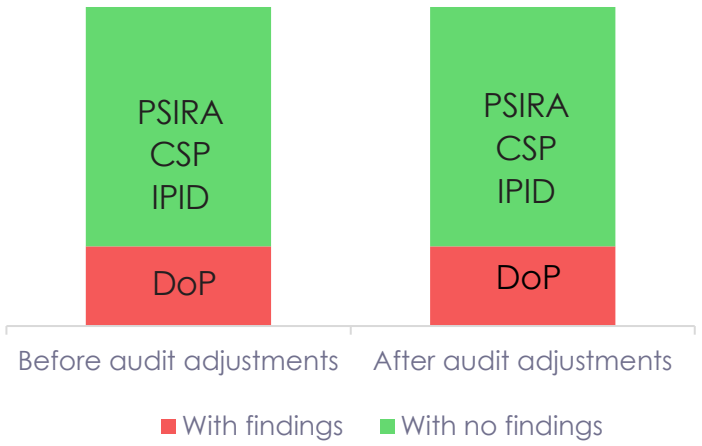
21-22

PSIRA

Portfolio performance

Performance planning and reporting has impact on service delivery

Quality of performance reports before and after audit



- DoP continues to have challenges of reliability of reported performance information.
- Key issues to be addressed include limitation imposed due to how indicators are planned for and developing action plans that addresses actual root causes in the environment.

Findings: Reporting Programme 2 (DoP)

The underlying records materially differ from the reported:

- Number of reported contact crimes
- Number of reported crimes committed against women and children
- Number of identifiable stolen/lost SAPS firearms recovered
- Number of stolen, lost and illegal firearms recovered

Material limitation in respect of illegal liquor outlets closed and reported crime at the 30 high crime weight stations

Findings: Reporting Programme 3 (DoP)

The underlying records materially differ from the reported:

- Percentage of outstanding case dockets related to contact crimes older than three years
- Percentage of outstanding crime to crime DNA investigative leads finalised
- Percentage of the outstanding integrated ballistics identification systems investigative leads finalised
- Percentage of biology DNA intelligence case exhibits (entries) finalised
- Percentage of results of trial updated in respect of the following: not guilty verdict

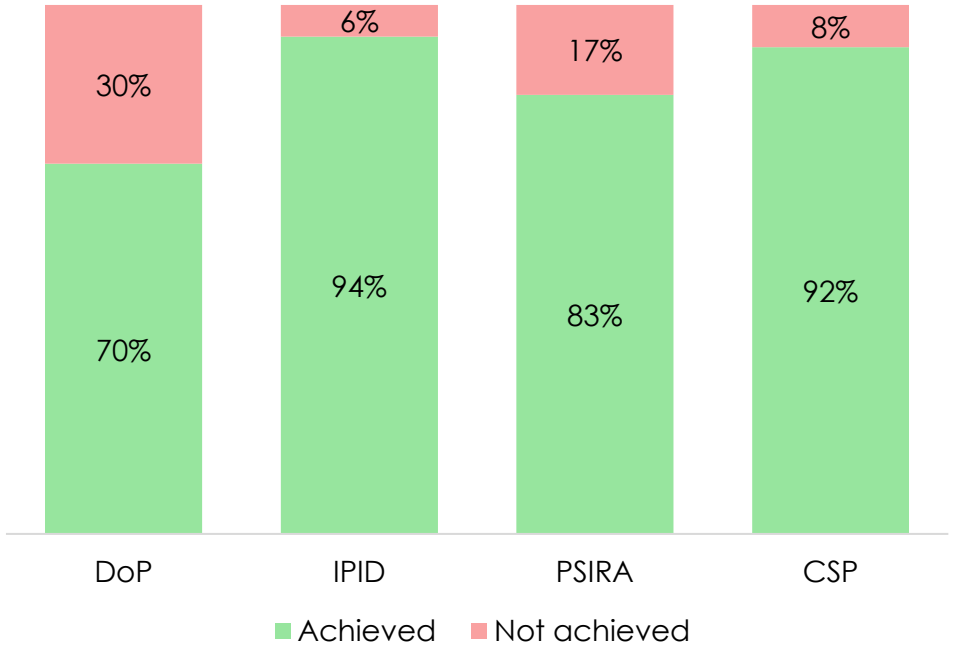
Impact

Achievement of targets not aligned to the realities of the country in terms of crimes, due to achievements not supported by accurate records and material limitations experienced. Higher achievement by department however this is not translated to actual realities of society.

Performance against targets

Achievement of annual targets as reported in Annual Performance Report (all indicators) – 2021-22

Programme	Final Appropriation	Actual expenditure	Prog vs Total appropriation	% Appropriation vs Exp	AOPO Targets achieved	Material AOPO finding
ADMINISTRATION	19 844 295	19 526 400	20%	98%	80%	
VISIBLE POLICING	52 610 222	52 597 380	53%	100%	71%	Yes
DETECTIVE SERVICES	20 232 517	19 713 853	20%	97%	51%	Yes
CRIME INTELLIGENCE	4 296 649	4 277 394	4%	100%	71%	
PROTECTION AND SECURITY SERVICES	3 490 150	3 480 365	3%	100%	91%	
TOTAL	**100 473 833**	**99 595 392**		99%	70%	



Key targets not achieved include (DoP):

Percentage reduction in the number of reported contact crimes **(P2)**
Percentage reduction in the number of reported contact crimes committed against women and children**(P2)**
Percentage of identified drug syndicates and criminal groups neutralised with arrests **(P3)**
Routine and non-routine case exhibits finalised within 35 & 113 days **(P3)**
Percentage of case exhibits not finalised exceeding prescribed time frames **(P3)**
Percentage of IBIS and biology DNA intelligence case exhibits finalised **(P3)**

Impact of targets not achieved

Low achievement of targets and indicators of the department in the following outputs, reduction of contact crimes , as well the enhanced forensic evidence are two areas that are directly linked to the mandate of the department to prevent, combat and investigate crime. The above translate to the department not being able to fully execute their mandate as set out in the constitution.

Achieving key performance targets – summarised information from performance report

DoP: Programme 2 - Visible Policing

Performance indicator	Target	Actual performance	Reason for non-achievement
Percentage reduction in the number of reported contact crime	-7,48%	13,5% increase	Consumption of liquor and drugs and the impact of gangs, domestic violence, taxi violence and organized crime
Percentage reduction in the number of crimes against women & children	-6,9% -6,73%	2,0% increase 1,5% increase	Consumption of liquor and drugs and the impact of gangs, domestic violence, taxi violence and organized crime

DoP: Programme 3 – Detective Services

Performance indicator	Target	Actual performance	Reason for non-achievement
Percentage of identified drug syndicates neutralized with arrests	60%	38,46%	Shortage of detectives with specialized skills
Percentage of identified organized criminal groups neutralized with arrests	60%	14,29%	Shortage of detectives with specialized skills

Achieving key performance targets – summarised information from performance report

DoP: Programme 3 Sub-programme – Forensic Service Laboratory

Performance indicator	Target	Actual performance	Reason for non-achievement
Percentage routine case exhibits finalized within 35 days	75%	22,75%	Lack of maintenance to infrastructure by DPW, lack of consumables and floods in KZN
Percentage of non-routine case exhibits finalized within 113 calendar days	-70%	51,38%	Lack of maintenance to infrastructure by DPW, lack of consumables and floods in KZN
Percentage of case exhibits not yet finalised exceeding the prescribed time frames	10%	57,46%	Lack of maintenance to infrastructure by DPW, lack of consumables and floods in KZN

Performance indicator	Target	Actual performance	Reason for non-achievement
Percentage of ballistics intelligence case exhibits finalised within 35 calendar days	95%	91,16%	Lack of integration between Starlab DNA processing system and FSL System. Lack of maintenance to infrastructure by DPW, lack of consumables and floods in KZN
Percentage of biology DNA intelligence case exhibits finalised within 63 calendar days	80%	8,78%	The FSL system was not configured to process bulk case files. Lack of consumables

Mandate reflection linked to service delivery

Department of Police

Impact
Where targets are set too low their achievement in any year will not translate to create a safe and secure environment for all people in South Africa. These will have an impact on the citizens of the country where they may continue feeling unsafe, and as a result the department may not achieve its goals as set out in chapter 12 of the National Developmental Plan (Building Safer Communities.

Cause
Planning of the department not aligned to key objectives and deliverables of the department.

Recommendations to AO/AA
Planning by department to align to key priorities, informed by past history and key issues facing communities.
The department must focus on developing policing strategies that are more pro-active in nature which may assist to address the main key challenges in terms of crime.

Analysis performed on the targets set and the achievement thereof revealed some improvement in how the indicators and targets are crafted for alignment to the impact the portfolio would like to achieve in meetings its intended objectives.

Overall observation results of service delivery work

Targets were set too low
Department set their targets low compared to prior year and current year actual achievements of the indicators, therefore not giving us assurance of the full extend of the required service that is needed to be measured.

Reactive indicators
Overall, we noticed that the set targets were more reactive than proactive and therefore not in alignment with the objective of the programme as captured by management and approved. Therefore, they are deemed not clearly linked to the department reducing contact crimes overall.

The indicators are not consistent with the planned objective
Desired outputs as described in the APP in some instances cannot be directly linked to the planned indicators and targets. Impact of not linking planned indicators to desired outputs results in, achievement of key indicators not translating to lived experiences of the citizens. Examples

Prg. No	Outputs	Indicators
2	Reduced levels of contact crime	Number of stolen/robbed vehicles recovered
3	Reduced levels of violence against women	Percentage increase in the detection rate for crimes against women (18 years and above)

Indicators and targets inconsistent with lived experiences of citizens:
Department measures number of days taken to finalise samples i.e. (finger prints, ballistics and DNA samples) received from officials by calculating the turnaround time from the date evidence is captured in their Forensic scientific Laboratories system to the final processing by the lab. This type of measuring does not take into account the time the samples are collected from the victims or suspects to the time they are submitted to the lab for processing. The performance measure doesn't account for/ track the full cycle resulting in the department's reporting being incomplete and not being reflective of the full cycle of the process.

Police: Mandate linked to Audit of Performance Objectives

Theme 1 **(T1)** – Reduced levels of contact crimes, crimes against women and crimes against children
Theme 2 **(T2)** – Forensic investigative leads comprehensively utilized
Theme 3 **(T3)** – Enhanced processing of forensic evidence case exhibits (entries)

Observations identified and factors we are considered when we auditing this key message:

01

Objective: Programme 2 &3

Output indicators are all reactive and are not proactive
I identified measured targets do not have clear set out strategies to achieve them.

02

Targets formulation

Targets have been set low
Reasons given/ COVID used as baseline as well as that estimation were used to formulate target, which final outcome differed materially to the estimates used. (T1)

03

Reasons for variances

Some of the reasons given by management for non achievement were not reasonable and were events that management could have prevented and corrected.

04

Support for variances

All variances were supported by valid information and could be collaborated to the evidence.

05

Relevance of targets to output

Link between output, indicator and target not clearly linked.

There is no direct link between the target and the desired output of the indicator and target

06

Performance low

Low % of targets achieved
T1 -4 of the 13 targets have been achieved
T3 - 0 of 5 achieved for T3
There is clear link between the spending of the budgets and achievements of target. Departments reasons vary from increase demand in policing, increase population as well as reduction in appropriated funds and decreased staff establishment.

SAPS Theme 1 - Reduced levels of contact crimes, crimes against women and crimes against children

Theme 1:

From our review of the APR and audit outcome we could not confirm that the department is contributing to the reduction in levels of contact crimes, crimes against women and children due to the following:

- The department only achieved 33% (3 out of 12) of its set targets after the set targets were set up low to factor in COVID conditions which didn't realise during the course of the year.
- The achievements reported were not supported by sufficient appropriate audit evidence and therefore we could not confirm what has been reported as being achieved was actually achieved.
- Overall we noticed that the set targets were more reactive than proactive and therefore not in alignment with the objective of the programme and therefore not clearly linked to the department reducing contact crimes overall.
- Desired outputs as described in the APP in some instances cannot be directly linked to the planned indicators and targets. Impact of not linking planned indicators to desired outputs results in, achievement of key indicators not translating to lived experiences of the citizens and the focus of resources could be emphasised on indicators that don't assist the department to achieve its key mandate.
- Examples of outputs not linked to planned indicators and targets,

Programme No	Outputs	Indicators	Observation on the indicator/target
2	Reduced levels of contact crime	Number of stolen/robbed vehicles recovered	Number of stolen vehicles recovered, cannot be linked to reduction in contact crimes.
3	Reduced levels of violence against women	Percentage increase in the detection rate for crimes against women (18 years and above)	There is no ***direct link*** between reduction in crime (output) to the planned detection rate of these crimes

Impact

It is therefore not clear that the department achieved its intended objective to ***"Discourage all crimes, by providing proactive and responsive policing service*** *that will reduce the levels of priority crimes."*

SAPS Theme 2 - Forensic investigative leads comprehensively utilised

Theme 2:
We could not confirm that the department is ensuring that forensic investigative leads are comprehensively utilised, in order for it to resolve cases quicker a more residue to following,

- We noted that the department set their targets low compared to prior year and current year actual achievements of the indicators, therefore not giving us assurance of the full extend of the required service that is needed to be measured.
- Despite the high achievement rate 75% (3 out of 4) of targets during our audit we could not confirm that the achievements are fully supported with adequate supporting documentation. Furthermore in some instances we noted the audited values differed materially form the reported achievement by management therefore overall we not being able to report with assurance that they are successfully supporting the forensic investigative leads.

Impact

*It is therefore not evident how the department achieved its intended objective "To contribute to the **successful prosecution** of offenders by **investigating, gathering and analyzing evidence."***

SAPS Theme 3 -Enhanced processing of forensic evidence case exhibits (entries)

Theme 3:
We could not confirm that the department enhanced the processing of forensic evidence due to the following,

- The department achieved 0% (0 out of 5) of its set targets therefore indicating that the department not meeting its objective by not achieving any of the set targets.
- Department measures number of days taken to finalise samples i.e. (finger prints, ballistics and DNA samples) received from officials by calculating the turnaround time from the date evidence is captured in their Forensic scientific Laboratories system to the final processing by the lab. This type of measuring does not take into account the time the samples are collected from the victims or suspects to the time they are submitted for lab processing. Due to the full cycle not being tracked by its performance measure the information the department report on seems to be incomplete and not the full cycle of the process, therefore not talking to the lived experience by citizens.
- During the audit process we could not confirm that the achievements are fully supported with adequate supporting documentation. Furthermore in some instances we noted the audited values differed materially form the reported achievement by management therefore overall we not being able to report with assurance that they are successfully enhancing processing of forensic evidence.
- We also noted that for the non-achievement management does not have a plan on how they will correct it and ensure higher achievement rate for these targets. If the real root causes for achievement and non-achievement are not identified and addressed, the department could be focusing on plans that will not assist them to achieve their key mandate.
- Overall from our understanding this is one of the core functions of the department, and the process is 100% within the control of the department however this was one of the worse performance targets when compare to other functions of the department.

Impact

*It is therefore not evident how the department achieved its intended objective "To contribute to the **successful prosecution** of offenders by **investigating, gathering and analyzing evidence."***

Mandate reflection on information and communication technology (ICT) environment/projects

Department of Police

Impact

- Timelines may be extended further
- ICDMS, a key module in the IJS programme, has not been completed
- The Integrated Persons Management (IPM), a key module for uniquely verifying, identifying, managing and tracking a person throughout the Criminal Justice System, has been significantly delayed
- Impacting on the objectives and requirements of IJS programme

Cause

The delays being experienced in the IJS projects are mainly were due to over-reliance on SITA and SITA not held accountable for failure to adhere to requirements. Furthermore, the resources currently allocated are being shared across SAPS's IJS-related Projects. Also inadequate implementation of project management processes resulting in delays in commencing and completing some of the key projects.

Recommendations to AO/AA

AGSA recommends that SAPS enters into SLAs for each of the projects that are under development and include performance clauses for SITA to which they can be held accountable and penalised should they fail to provide the required resources for each of these projects. The SAPS is also advised to ensure that it carries out internal Project Assurance Reviews on each of these projects and reports any potential delays to the IJS Steering Committee. Delays related to readiness from other IJS Departments should be reported to the IJS Steering Committee for resolution.

A project governance review was conducted on IJS related projects namely:

- Investigation Case Docket Management System (ICDMS) - Investigate Case;
- Integrated Persons Management (IPM);
- Service Integration Bus (SIBUS);
- Internal and External Integrations; and Services Orientated Architecture (SOA) Advancement

(Overall ICT message: IJS Progress)

Excessive delays with implementing systems key for IJS
Challenges noted with Stability of system (ICDMS – Administer Case:)
Use of outdated Operating Systems renders ICDMS insecure and increases the chances for perpetrators/hackers should they attempt to gain unauthorised access to ICMDS.
The external integrations wherein SAPS is integrating with other IJS-cluster Departments such as DHA, Legal Aid etc were behind schedule based on the planned targets for the year under review.

Material irregularities

Implementation of material irregularity (MI) process

MI process implemented at:

- DoP
- CSP

No confirmed MI's at either of the two auditees. There are some matters are being further analysed and assessed.

means any **non-compliance** with, or **contravention** of, legislation, **fraud, theft** or a **breach of a fiduciary duty** identified during an audit performed under the Public Audit Act that **resulted in or is likely** to result in a **material financial loss,** the **misuse or loss of a material public resource,** or **substantial harm to a public sector institution or the general public**

If accounting officer / authority does not appropriately deal with material irregularities, our expanded mandate allows us to:

1. Refer material irregularities to relevant public bodies for further investigations
2. Recommend actions to resolve material irregularities in audit report

   Take binding remedial action for failure to implement recommendations
3. Issue certificate of debt for failure to implement remedial action if financial loss was involved

Identified MIs – next steps and responsibilities

1 AO/AA is dealing with MI

AO/AA… implements the committed actions to address the MI and improves controls to prevent recurrence

AGSA… follows up in the next audit if actions were implemented and if outcomes were reasonable. If not, can include recommendations in audit report on how the MI should be addressed by a specific date

Executive and oversight

Executive… monitors progress and supports AO/AA in addressing the MI and improving controls

Oversight… monitors progress and calls AO/AA to account for actions taken and outcomes

2 MI is referred to a public body

AO/AA… cooperates with public body and implements any remedial actions / recommendations made. Improves controls to prevent recurrence

AGSA… provides information on MI to public body, monitors progress with investigation and follows up in audits on implementation of any remedial actions/ recommendations

Executive and oversight

Executive… supports public body investigation and the AO/AA in improving controls. If responsible for public body, monitors progress with investigation

Oversight… monitors progress with investigation and calls public body to account for undue delays in Investigation.

3 Recommendation included in audit report

AO/AA… implements the recommendations by the date stipulated in the audit report and improves controls to prevent recurrence

AGSA… follows up by stipulated date if recommendations were implemented and if outcomes were reasonable. If not, issues remedial action to AO/AA that must be implemented by a specific date

Executive and oversight

Executive… monitors progress and supports AO/AA in implementing recommendations and improving controls

Oversight… request action plan or implementation, monitors progress and calls AO/AA to account for actions taken and outcomes

4 Remedial action issued

AO/AA… implements the remedial action by the date stipulated in the audit report and improves controls to prevent recurrence

AGSA … follows up whether the remedial actions have been implemented. If not, issues a notice of intention to issue a certificate of debt (CoD) to the AO/AA. Request a written submission on reasons not to issue CoD within 20 working days

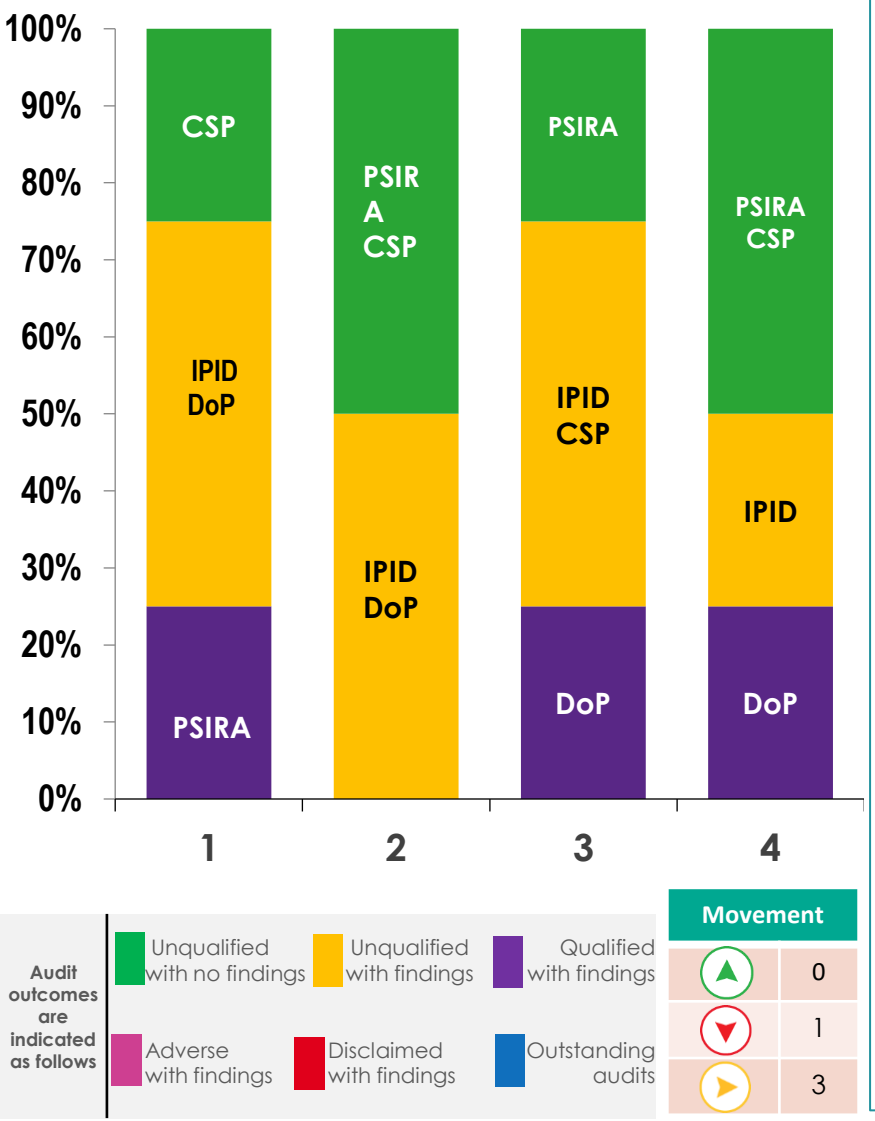
Executive and oversight

Executive… monitors progress and supports AO/AA in implementing remedial action and improving controls

Oversight… monitors progress and calls AO/AA to account for actions taken and outcomes

Financial management and compliance

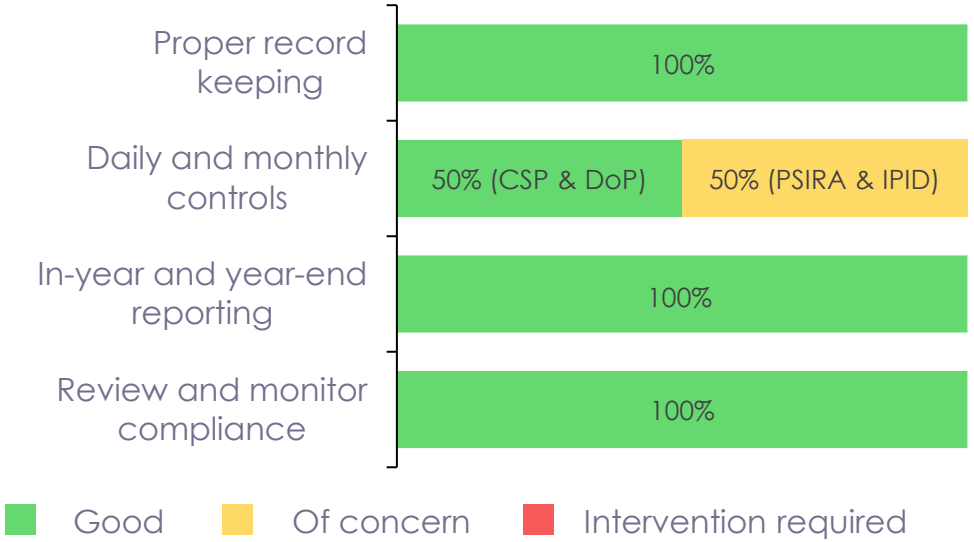
Overall regression on the audit outcome & recommendations



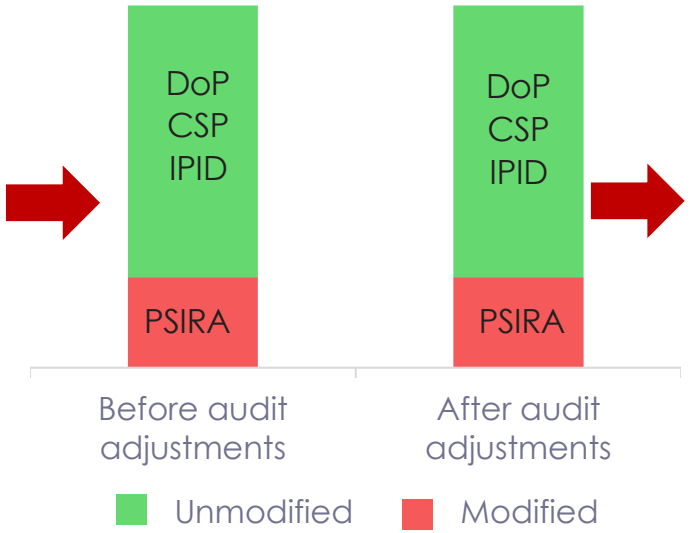
- **DoP –** The department maintain an unqualified audit opinion on the financial statements. The departments action plans was not effective to address qualification areas relating to the number of recovered stolen or lost firearms and reported contact crime performance indicators. Programme 3 – Detective Services was scoped into the 2021/22 audit of performance information. Material findings were issued relating to material misstatements and limitation in the Forensic Services Laboratories and leads finalised.
- **DoP -** Material compliance matters (procurement – (award to bidders on evaluation criteria that differed from the criteria advertised, bidders did not meet the criteria stipulated), expenditure management – (irregular expenditure was not prevented by management) and consequence management – (No disciplinary was implemented and fruitless write-offs were not in line with the regulations) was not adequately addressed my management.
- **PSIRA** – has regressed with a qualification on principal liability (including one compliance finding on annual financial statements). There has been a significant finding raised on the AFS on principal liability and compliance wit legislation affecting the annual financial statements. The lack of oversight due to inadequate monitoring of projects to ensure that expenditure is supported by adequate and complete evidence. **Regular monitoring and adequate reviews must be implemented, ensuring that principal liability is support by accurate and complete evidence.** **(AFS)**
- **IPID –** maintained an unqualified audit opinion. We were able to address the prior year findings on performance information by performing alternative procedures. The SCM control environment has regressed, a material non-compliance identified relating to the procurement of goods/services for designated sectors was issued. The requirement relating to the stipulation of the minimum threshold on the invitation of bids was not implemented on all (100%) local production and content procurement.
- **CSP** – The department maintained a clean audit and we commend the department on this achievement. **It needs to focus on how it better supports the department and the portfolio.**

Quality of financial reporting

Financial management controls



Impact on quality of financial statements submitted for auditing



Main qualification areas

- Limitation on principal liabilities (PSIRA), no reconciliations and verifications were performed prior to payment of transactions. Inadequate supporting information supporting the payment

Impact

- PSIRA
- We could not confirm if payments made for goods and services were received and if the payment amount was accurate and complete due to supporting documentation not supporting the payment

Financial health

Revenue

Debt-collection period > 90 days at 1 auditee (PSIRA)

Average debt-collection period = **174 days (PSIRA)**

More than 10% of debt irrecoverable at 1 auditee

≠

Expenditure

R1.2 million of expenditure was **fruitless and wasteful** (4 auditees)

Creditor-payment period > 30 days at 1 auditee **(PSIRA)**

Creditors greater than available cash at year-end at 1 auditee **(IPID)**

Average creditor-payment period = **29 days (average Portfolio)**

Impact

25% of auditees **ended year in deficit** (expenditure more than revenue **DoP**

None (0%) of auditees disclosed or should have disclosed significant doubt in financial statements about ability to continue **operating as a going concern** in foreseeable future

Compliance with key legislation

2021-22

CSP | DoP, IPID, PSIRA

No material findings Material findings

MOVEMENTS FROM PREVIOUS YEAR:
0 ↑ 2 ↓

Most common areas of non-compliance	DoP	CSP	IPID	PSIRA
Procurement and contract management	X		X	
Quality of financial statements				X
Prevention of irregular, unauthorised, and fruitless and wasteful expenditure	X			
Effecting consequences	X			

X Previous year's finding addressed X New finding identified in 2021-22 X Repeat finding

Procurement and payments

Status of compliance with legislation on procurement and contract management

2021-22

With no findings | With findings | With material findings

MOVEMENTS FROM PREVIOUS YEAR:
0 ↑ 1 ↓

Details of procurement findings	DoP	CSP	IPID	PSIRA
Uncompetitive and unfair procurement processes	X		X	

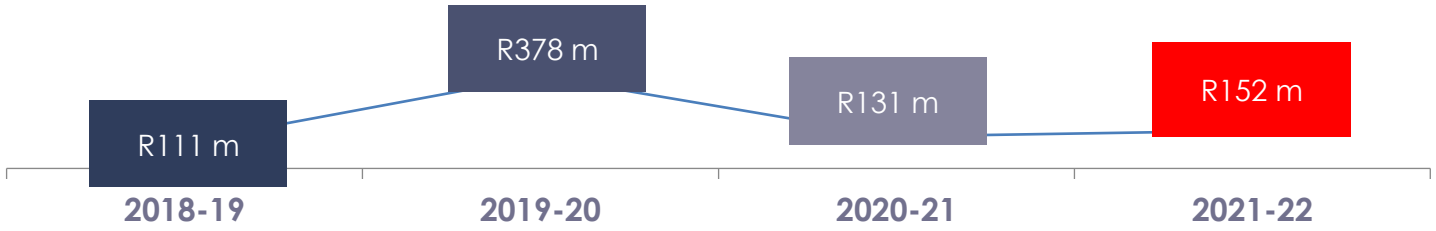
*** Award to bidders on evaluation criteria that differed from the criteria advertised, bidders did not meet the criteria stipulated (DoP)**

*** Thresholds for local content on designated sectors procurement was not properly applied (IPID)**

X Previous year's finding addressed X New finding identified in 2021-22 X Repeat finding

Irregular expenditure

Annual irregular expenditure



Top contributors

R152 m **DoP**

R0.094 m **IPID**

Irregular expenditure under investigation

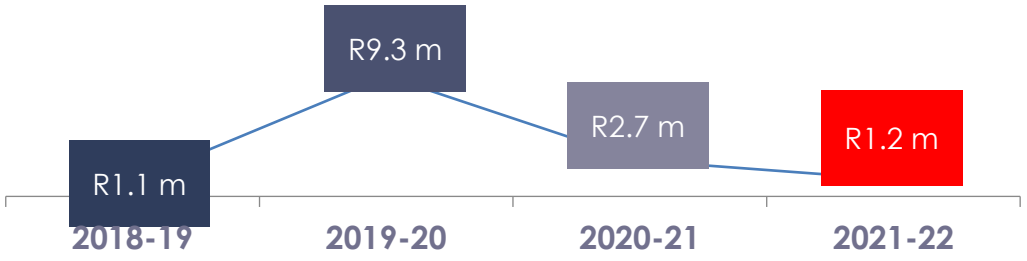
Still investigating to determine full amount = R152 million DoP and R0. 094 million.

Impact of irregular expenditure incurred

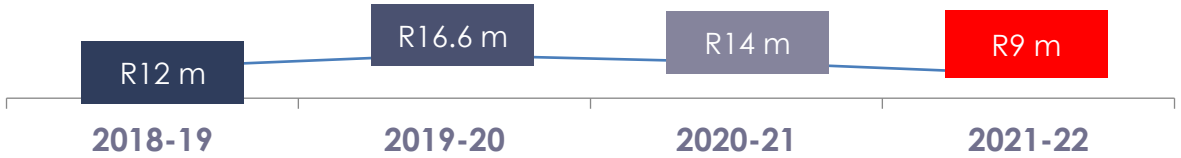
Breach of five pillars of procurement – equitable, fair, cost effective, transparent and competitive: (DoP) R151m (compliance with Preferential Procurement Regulation 2017 (local content and subcontracting possibly resulting in an Equitable process not being followed).
Irregular recorded in the current year relates finalised determination tests done by the department on matters identified in the previous period.

Fruitless and wasteful expenditure

Fruitless and wasteful movement current year



Fruitless and wasteful movement balances



Fruitless and wasteful expenditure under investigation

DoP: R1.8 billion

From the audit we identified possible fruitless and wasteful expenditure that require the department to go and investigate and determine the full extend of the fruitless and wasteful expenditure within 90 days of identification. Therefore these amounts are still in progress of being confirmed, and if confirmed these could be amounts disclosed as fruitless and wasteful expenditure in the next financial period.

Impact of fruitless and wasteful expenditure incurred

DoP: Largely due to penalties on licence fees, interest claims against the state and payments to wrong suppliers and resulted on monies being spent that could have been used to increase capacity or purchase equipment in achieving the mandate.

IPID: Renewal of SPSS Software Licences and Disputes by an employee for Shortlisting.

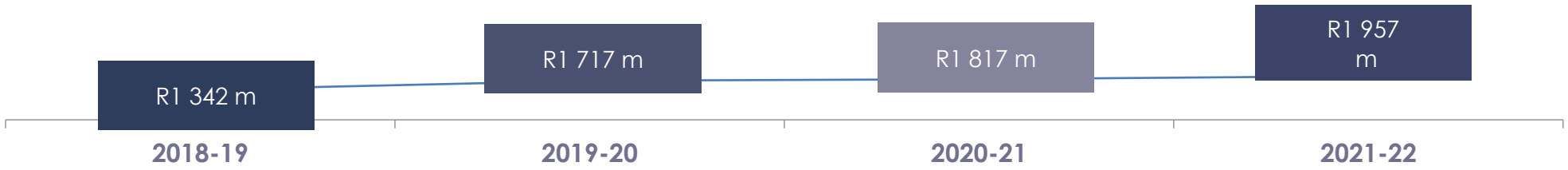
Top contributors in the 2022 FY

R1.1 m **DoP**

R0.166 m **IPID**

Consequence management – dealing with irregular expenditure

Closing balance of irregular expenditure continues to increase



Top contributor DoP (R1 711 million) to irregular expenditure not dealt with constitute 94% of R1817 million

How have auditees dealt with irregular expenditure

Dealt with or in process of recovery	**R0 m (0%)**
Condoned	**R28 k (1,5%)**
Written off	**R0 m (0%)**
Under investigation/ not dealt with	**739 cases (100%)**

Reasons for IE not dealt with:

- Investigations for IE of R233 778 for DoP were completed and pending the initiation of consequence management.
- 100% of the CSP cases are awaiting condonation from NT.
- R1 295 m DoP cases are under investigation.
- R69 m IPID cases are still under investigations.

Conclusions and recommendations

Root causes, recommendations and commitments

Overall root causes of significant findings

- Poor record keeping processes for case dockets and storage facilities at FSL (DoP)
- Consequence measures are not always implemented at the appropriate level (DoP)
- Inadequate reviews by management to prevent material misstatements on reported performance information (DoP) and to prevent compliance (DoP, IPID).
- Inadequate review and monitoring controls over the preparation of the financial statements (PSIRA).
- Management was not effective in developing and monitoring the implementation of action plans. Key root cases of findings not always identified and addressed(DoP)
- Controls not always effective to detect and prevent irregular expenditure (DoP and IPID).

Key recommendations to, and commitments by, accounting officers and authorities

- Implement effect record keeping on case dockets and improve the storage facilities of the FSL through engagements and agreements with DPW.
- When consequence management is implemented it must be done at correct level, which is adequately identified through identifying key root causes (DoP).
- Implement the reconciliations and reviews for payment process on projects implemented (PSIRA).
- Actions plans developed for AOPO findings address the key root cause of finding (DoP) and ensure these are monitored and implemented.
- Effective controls implemented in SCM to prevent as well detect irregular expenditure from SCM processes (DoP and IPID).
- Effective daily controls and reviews of performance information performed at all levels to ensure accurate and complete information is reported (DoP).

Regular engagements with the executive authority and accounting officer. Commitments solicited from executive in September 2022.

Portfolio committee (PC) message

In 2020-21, we recommended the following:

- Follow up on action plans implemented for proper record keeping and reconciliations for all quarterly reports, which will effectively feed into the performance reports. (DoP)
- Monitor the consequence management processes to ensure investigations are finalised and perpetrators are held accountable. (DoP)
- Follow up with management on action plans implemented to ensure compliance with regulations relating to procurement, contract management and performance information (implement preventative controls) – DoP and IPID

Overall reflections on implementation of recommendations:

- The monitoring of the action plans resulted in some improvements in performance reporting, but was still not effective to prevent some repeat material findings.
- The portfolio should also still continue investing in its follow up and tracking of implementation of consequence management.

Key messages going forward: Department of Police

1. The department should revise performance indicators to make them consistent with the lived experiences of citizens, and review performance indicators where the targets are set low and consider revising the targets. The portfolio comment should review the APP's and Strategic planning documents during the submission of Budget votes to ensure that the targets reflect the objectives the portfolio seeks to achieve.
2. Management must develop action plans that addresses the key root causes. These action plans must continue to be presented to the portfolio committee for regular engagement on the progress of implementation of key initiatives of the plans.
3. The department should actively implement consequence measures at senior levels (commander levels), where controls were not effective to prevent, detect and correct errors, especially in performance reporting and report this progress to the PC.
4. The committee should request the department to report on the progress the department is making to address some of the record keeping challenges relating to performance reporting, as these are negatively impacting its performance and service delivery.
5. Oversight of CSP and IPID: The committee should also monitor the oversight by requesting the DoP to report on how the recommendations issued by the CSP and IPID are effectively implemented by the DoP.

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