

mSCOA REGULATIONS

COMMENTS REGISTER: GENERAL LEDGER

No.	Presented Agenda Item	Description of Comments/ Questions	Potential Impact	Contributor Name	Contributor Organisation	Date Received	Date Closed	Action Owner	Progress Status	Notes
1	General Ledger	First box - Validate setup of General Ledger - In a case mid-year that an account is needed for an account for transactions to be posted, How are the validation of the relevant IDP that is linked to the account based on the valid version of mSCOA used accommodated as it not reflecting on the process presented?	Clarity required	Vicky Basson	Mosselbay Municipality	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Covered within budgeting during budget adjustment stage
2	General Ledger	4.6.3 - Review and post adjusting journal and Review of posted journal if it should be combined or separated as in their municipality both functions are performed by one person?  Regarding the part of the general ledger must be automated, it is seen as a risk as the municipality has a designated system administrator and system analyst who updates the GL, clarity requested on what is meant by automatic update.	Clarity required	Sophia Swart	Oudt Municipality	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Size of the municipality must be taken into account- however there has to be segregation of duties. GL automatically updated if adjustment is made to sub-ledger.
3	General Ledger	Concern on the IDP as the expenditure might be unforeseen or within virement policy rules, etc that requires a new IDP to be made, the request is for the process to make provision that at that stage a new IDP may be created if needed.	Request	Vicky Basson	Mosselbay Municipality	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Covered within budgeting during budget adjustment stage
4	General Ledger	Journals are also captured by line departments finance officials not corporate finance only	Comment	Naiemah Ishmail	City of Capetown	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Generic roles have been used to allow for customisation
5	General Ledger	Should the wording for the second review not be changed to verify?	Clarity required	Sakkie Pretorius	Plett Municipality	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Documentation amended
6	General Ledger	Posting of the journal: the relevant department that wanted the journal posted also has a responsibility to check that the journal was correctly posted.	Comment	Khanya J. Siwisa	Msunduzi municipality	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Incorporated into the review process
7	General Ledger	Prior to closing of the month end period, in the Sub ledger it is also important for the business unit to review all amendment (attached to the reconciliation keys) done in the Sub ledger, that will be posting to the general ledger.	Comment	Thabiso Mvelase	Msunduzi municipality	02-Oct-24	06-Oct-24	Sarah Dunmun	Completed	Incorporated into the review process
8	Section 1	Section 1 for background was blank	Input	KZN Provincial treasury	Brownwyn Govender	07/11/2024	11/11/2024	Sarah Dunmun	Completed	
9	Applicable legislation	Include GRAP standards and Municipal systems act	Input	KZN Provincial treasury	Brownwyn Govender	07/11/2024	11/11/2024	Sarah Dunmun	Completed	Process not updated for the following reasons: Structures more relevant for defining municipal categories and regulating municipalities act not specifically applicable to external audit. Various GRAP standards are applicable while compiling the AFS. This will be covered under AFS section.
10	Validate setup of GL	Ensure alignment between the budget and the live environment	Input	KZN Provincial treasury	Brownwyn Govender	07/11/2024	11/11/2024	Sarah Dunmun	Completed	