

## SHREE PRETORIA HINDU SEVA SAMAJ

### AUDIT FINDINGS & ACTION PLAN - CONDUCTED 23 APRIL 2015

NO	AUDIT ITEM/ISSUE	RECOMMENDATION(s)	EXECUTIVE RESPONSE	RESPONSIBLE	BY WHEN
1	Effectively address social needs of community	Satisfactory	Noted	No action	
2	Effectively address economic needs of community	Satisfactory	Noted	No action	
3	Effectively address cultural needs of community	Satisfactory	Noted & Agreed	No action	
5	Effectively address educational needs of community	Satisfactory, however Gujarati school is running at a loss.	Attempts will be made to increase enrolment	Education Head	Ongoing
6	Effectively address political needs of community	Satisfactory	Noted	No action	
7	Affiliate with Local Hindu Organisations	Satisfactory	Affiliated with Pretoria Hindu organisation	No action	
8	Affiliate with Provincial Hindu Organisations	Satisfactory	Affiliated with SA Maha Sabha	No action	
9	Affiliate with National Hindu Organisations	Satisfactory	Affiliated with SA Maha Sabha	No action	
10	Affiliate with International Hindu organisations	Relations exist with HCI in South Africa;	Noted	No action	
11	Adequately maintain Samaj Laudium property	Ramps built, garden estblished, generator installed,multi-purpose room built, etc	Future plans include upgrading foyer, acquire sound system, stage & curtains	Vineetbhai	Dec. 2015
12	Adequately maintain Samaj Marabastad Centre	Cleaning & maintenance done as required. Mandir cleaned regularly	Noted	No action	
13	Develop 11 stands in Marabastad	Still awaiting transfer, formulate plan once transferred	Noted & agreed	Rameshbhai / Special Pr	Ongoing
14	Engage in adequate fund-raising activities	Done when needed.	Noted	No action	
15	Promote study of arts, science, technology	Done, sometimes at a financial loss to Samaj	Samaj cannot always ensure cultural activities do not suffer losses	No action	
16	Promote interests of elderly	In order	Noted	No action	
17	Promote interests of youth	Satisfactory	Noted	No action	
18	Promote interests of women	Satisfactory - women empowerment workshop in May	Noted		
19	Promote observation of all major Hindu festivals	Satisfactory	Noted	No action	
20	Undertake charitable activities to help the needy	Satisfactory	Noted	No action	
21	Encourage affiliation of religious & cultural groups to Samaj	Satisfactory	Noted	No action	

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22	Formation of standing disciplinary committee	Done	Noted	No action	
23	Formation of standing grievance committee	Done	Noted	No action	
24	Portfolios have Year programme of activities linked to budgets	Not all portfolios have year plans linked to budgets (e.g. Facilities, HWG)	Noted. All portfolios have budgets allocated but some have not developed year plans yet	Rameshbhai	Dec 2015
25	Production of monthly portfolio progress reports	Done	Noted	No action	
26	Distribute exco minutes within two weeks of meeting	In order	Noted	No action	
27	Exco has met at least 10 times per annum	In order	Noted	No action	
28	Has held disciplinary meetings in event of complaint	No complaint, hence no disciplinary meetings held	Noted	No action	
29	Agenda of exco meetings as per clause 7.2.17	In order	Noted	No action	
30	Appointments of all portfolio members formally approved by exco	In order	Noted	No action	
31	Proper record keeping by Admin office (meetings, correspondence, activities, etc)	Satisfactory	Noted	No action	
32	Proper record keeping by Portfolio Committees	Satisfactory	Noted	No action	
33	Financial Discipline - Is spend aligned with income?	Satisfactory	Introduction of year plan linked to budget will ensure financial discipline	No action	On going
34	Adequate internal financial control systems	Done as per recommendations of April & October 2014 audits	Noted & Agreed	No action	
35	Financial Audit trails in place for receipts & expenses	Satisfactory	Noted	No action	
36	Financial statements are made available to community at least 21 days prior to AGM	In order	Noted	No action	
37	Full-time bookkeeper employed	In order	Noted	No action	
38	Financial records maintained on a monthly basis	In order	Noted	No action	
39	Proof of NPO status	Proof displayed on walls	Noted	No action	
40	Proof of PBO status	Displayed	Noted	No action	
41	Financial statements are audited by independent auditors (PAAB registration)	In order	Noted	No action	

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42	Audit completed within 4 months of year end	In order	Noted	No action	
43	Financial statements approved by Board within 4 months	In order	Noted	No action	
44	EFT system and controls as per clause 8.6	In order	Noted	No action	
45	Cash donations recorded as per manual	Satisfactory	Noted	No action	
46	All written correspondence replied to within 30 days	Satisfactory and in order	Noted	No action	
47	AGM's propely advertised as per clause 9.4	Satisfactory and in order	Noted	No action	
48	Community informed of new members within 2 weeks of election	Satisfactory and in order	Noted	No action	
49	Elections held as per clause 10 & 11	Satisfactory and in order	Noted	No action	
50	All meetings held as per quorum requirements - clause 12	Satisfactory and in order	Noted	No action	
51	All notices of meetings as per clause 13	Satisfactory and in order	Noted	No action	
52	All trustees/officials term of office as per clause 14	Satisfactory and in order	Noted	No action	
53	Disciplinary procedure as per clause 16 dutifully followed (if applicable)	Satisfactory and in order	Noted	No action	
54	Suspension / Termination procedure as per clause 15 followed (if applicable)	To date there has been no need for such action	Noted	No action	
55	Grievance procedure as per clause 17 followed (if applicable)	Satisfactory and in order	Noted	No action	
56	All constitutional amendments effected as per clause 19 (if applicable)	Satisfactory and in order	Noted	No action	
57	All legitimate reimbursements to officials effected as per clause 20, if applicable	Satisfactory and in order	Noted	No action	
58	All financial delegation of authority as per Clause B	Satisfactory and in order	Noted	No action	
59	Financial statements prepared by independent accounting officer	In order	Noted	No action	
60	Updated financials prepared & presented monthly	In order	Noted	No action	
61	Financial status audited annually by independent auditor	In order	Noted	No action	
62	Petty cash management as per Clause F	Satisfactory & in order	Noted	No action	

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63	Evidence of review of petty cash by CFO/TG once every 3 months	Insufficient evidence of monthly review	Noted, CFO will sign off after monthly review	CFO	Jul-15
64	Bank reconciliation done & verified on a monthly basis by TG/CFO	Recon statement as at 28 February was presented - others on email	Noted & agreed. Bank statement will be attached to recon monthly & signed to provide back up evidence in future	Vinaybhai & CFO	July 2015
65	Invoicing for hiring of premises & rental done each month	Satisfactory	Noted	No action	
66	Receipts are issued & managed as per Clause I (40-49)	No signed control sheet/file of receipts issued - only computer record	Noted - will be signed by end May	Vinaybhai	May-15
67	Procurement procedures are adhered to as per Clause I (47-55)	Done, previous recommendations implemented	Noted	No action	
68	All records maintained as per Clause I (56-57)	Records are satisfactorily maintained	Noted	No action	
69	All files archived as per Clause I (58-60)	All files labelled and stored neatly	Noted	No action	
70	Disposal of files as per Clause I (61-62)	No files disposed.	Noted. Executive has decided not to dispose of any files for the next few years as space is not an issue	No action	
71	Samaj assets are properly insured as per Clause J	In order	Noted	No action	
72	An asset register is maintained as per Clause K	The asset register needs to be updated	Noted & agreed	Vinaybhai	June 2015
73	Proper records of stationery purchased	In order	Noted	No action	
74	Communication databases & systems are up-to-date	In order. Files are Backed up weekly	Noted	No action	
75	All secretarial records are filed for easy access	In order	Noted	No action	
76	All relevant policies & procedures exist & adhered to.	Satisfactory	Noted	No action	
77	Constitution & Code of Conduct are updated as per resolutions taken at AGM	In order	Noted	No action	
78	Cash donations recorded as per manual, including Clause U	In order	Noted	No action	
79	Social support services are provided in terms of the Samaj Social Support Policy	In order	Noted	No action	

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80	Recognition of meritorius service is awarded in terms of the Samaj Recognition Awards Policy	In order	Noted	No action	
81	Bursary Loans are awarded in terms of Samaj Student Loan policy	Allocations for 2015 not yet finalised at time of audit	Student loans were awarded a few days after the audit was completed	No action	
82	Premises hire are in terms of Samaj Premises Hire Policy	Evidence of proper control of hall hire exists.	Noted	No action	
83	Complaints resolved as per Complaints Resolution policy	Register exists and all complaints have been attended to.	Noted	No action	
84	Discipline of staff as per Staff Disciplinary Policy	In order	Noted	No action	
85	All tenants have valid rental agreements	In order	Noted	No action	
86	All members of staff have valid contracts	In order	Noted	No action	
87	Evidence of proper maintenance of premises	Maintenance manual & maintenance schedule drawn up	Schedule to be implemented from June 2015	Vineetbhai	Jun-15