

13.12 RAPPORT DEPUTATE PRE-ADVIES FINANSIES

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<p>1. Opdrag</p> <p>1.1 Jaarliks die finansiële state te ontvang en na te gaan en terugvoering aan kerke te verskaf (Acta 2012:64, 6.1).</p> <p>1.2 Nadat finansiële state en Agenda van die Algemene Sinode by Streeksinodes beskikbaar is, solank begin om die state te behandel en 'n aanbeveling aan die Sinode te maak asook 'n aanbeveling oor finansiële sake (Acta 2012:64, 6.2).</p> <p>2. Sake waarvan die Sinode kennis neem</p> <p>2.1 Die motivering vir die aanwys van die Deputate vir Pre-Advies vir Finansies, is die volgende: "Die Kommissie van Finansies by die Sinodes het nie genoegsame tyd om die Rapporte vroegtydig in die Sinode beskikbaar te stel nie. Spoediger afhandeling van Finansiële Rapporte sal die Sinodesitting baie bevoordeel" (Acta 2012:64).</p> <p>2.2 Die finansiële state deurloop die volgende proses alvorens die state by die Deputate Pre-Advies uitkom:</p> <p>2.2.1 Die personeel verantwoordelik vir finansies by die Administratiewe Buro berei die state voor tot op proefbalansstadium, en hulle berei 'n ouditlêer voor met werkpapiere en stawende dokumente.</p> <p>2.2.2 Die eksterne ouditeure verkry al die rekenkundige rekords van die Administratiewe Buro, asook alle ander dokumente wat hulle tydens die auditproses mag versoek, en die personeel by die Administratiewe Buro beantwoord hul navrae.</p> <p>2.2.3 Die konsep finansiële state soos voorberei deur die ouditeure word aan die Ouditkomitee (soos aangestel deur die Sinode) voorgelê (Deputate van die Sinode het in werklikheid reeds die state onder oë).</p> <p>2.2.4 Die Ouditkomitee vergader saam met die eksterne ouditeure, personeel en Voorsitter van die Bestuur en/of Trustees om die state te bespreek, navraag te doen, ens.</p>	<p>1. Mandate</p> <p>1.1 Receive the financial statements on a yearly basis and give feedback to churches (Acta 2012:64, 6.1).</p> <p>1.2 After the financial statements and Agenda are available at the Regional Synods, the Deputies start attending to the statements and make recommendations to the Synod regarding financial matters (Acta 2012:64, 6.2).</p> <p>2. Matters that the Synod take note of</p> <p>2.1 The motivation for the assigning of the Deputies Pre-Advice Finances is: "The Commission of Finances at the Synod does not have enough time to make their Reports available in good time. Speedy completion of the Financial Reports will be to the advantage of the Synod" (Acta 2012:64).</p> <p>2.2 The financial statements undergo the following procedures before they reach the Deputies Pre-Advice Finances:</p> <p>2.2.1 The personnel responsible for the finances at the Administrative Bureau prepare the statements up to the balance sheet and they also prepare an audit file with working papers and substantiating documents.</p> <p>2.2.2 The external auditors obtain all the financial records from the Administrative Bureau, as well as all other documents that the auditors might ask for during the auditing process and the personnel at the Administrative Bureau answers their inquiries.</p> <p>2.2.3 The concept financial statements as prepared by the auditors are presented to the Audit Committee (assigned by the Synod), (Deputies of the Synod are actually already looking into the statements).</p> <p>2.2.4 The Audit Committee meets with the external auditors, personnel and Chairperson of the Management and/or Trustees to discuss the statements, make inquiries, etc.</p>
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<p>2.2.5 Die Ouditkomitee gee aandag aan:</p> <p>2.2.5.1 Interne kontrole – Evalueer of die Bestuur maatreëls in plek plaas vir die toepassing van behoorlike interne kontrole.</p> <p>2.2.5.2 Finansiële verslagdoening – Bespreek die wyse van verslagdoening en die toepaslikheid daarvan.</p> <p>2.2.5.3 Ouditeure – Evalueer ouditbeplanning, fooie, onafhanklikheid, aanbeveling.</p> <p>2.2.5.4 Voldoening – Evalueer die Bestuur se prosesse om te verseker dat aan die toepaslike wetgewing voldoen word.</p> <p>2.2.5.5 Etiese kode – Beoordeel die etiese kodes wat in plek is (Is dit op skrif).</p> <p>2.2.5.6 Lopende saak – Verkry Bestuur se werkspapier ter ondersteuning van die lopende saak beginsel.</p> <p>2.2.5.7 Finansies – Beoordeel die bekwaamheid van die personeel wat in beheer van finansiële sake is.</p> <p>2.2.5.8 Enige ander sake waaroor die Ouditkomitee nadere inligting verlang.</p> <p>2.2.5.9 Die state word aan die Deputate Pre-Advies gestuur.</p> <p>2.3 Die state is gedurende November 2017 aan die Deputate per elektroniese pos gestuur (verskillende state is na die onderskeie Deputate gestuur) vir kommentaar. Die Deputate het die state nagegaan. Indien daar kommentaar en navrae was, is dit per elektroniese pos aan die personeel verantwoordelik vir finansies by die Administratiewe Buro gestuur.</p> <p>2.4 Die finansies van die Deputategroepe van die GKSA is deur die eksterne ouditeure en Ouditkomitee gekontroleer en in orde gevind. Die Deputate het die state ook in orde gevind.</p> <p>2.5 Die state wat die Deputate onder oë gehad het, was:</p> <p>2.5.1 Administratiewe Buro</p> <p>2.5.2 GKSA EVT</p> <p>2.5.3 GKSA Medies</p> <p>2.5.4 GKSA Predikante Pensioenfonds</p> <p>2.5.5 Ondersteuningsfonds</p> <p>2.5.6 Ongeskiktheidsfonds</p> <p>2.5.7 SDDS President Kruger Kinderhuis</p>	<p>2.2.5 The Audit Committee pays attention to:</p> <p>2.2.5.1 Internal control – Evaluate whether the Management put measures in place for the application of thorough internal control.</p> <p>2.2.5.2 Financial reporting – Discuss the way of reporting and the applicability thereof.</p> <p>2.2.5.3 Auditors – Evaluate audit planning, fees, independence recommendation.</p> <p>2.2.5.4 Complying – Evaluate the processes of Management in order to ensure that they comply with the applicable legislation.</p> <p>2.2.5.5 Ethical code – Evaluate the ethical codes that are in place (Are they in writing).</p> <p>2.2.5.6 Current case – Obtain Management’s work paper supporting the principle of the current case.</p> <p>2.2.5.7 Finances – Review the competency of the personnel who are in charge of the financial matters.</p> <p>2.2.5.8 And other cases that the Audit Committee wants further information about.</p> <p>2.2.5.9 The statements are sent to the Deputies Pre-Advice Finances.</p> <p>2.3 The statements were sent to the Deputies via electronic mail during November 2017 (different statements were sent to different Deputies) for comments. The Deputies went through the statements. If they had any comments, they sent it to the personnel responsible for finances at the Administrative Bureau.</p> <p>2.4 The finances of all the Deputy groups of the GKSA were checked by external auditors as well as the Audit Committee and were found to be in order. The Deputies also found the statements in order.</p> <p>2.5 The statements the Deputies looked at, were:</p> <p>2.5.1 Administrative Bureau</p> <p>2.5.2 GKSA EVT</p> <p>2.5.3 GKSA Medical</p> <p>2.5.4 GKSA Ministers Pension Fund</p> <p>2.5.5 Supporting Fund</p> <p>2.5.6 Disability Fund</p> <p>2.5.7 SDDS President Kruger Children’s</p>
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<p>Pretoria</p> <p>2.5.8 SDDS President Kruger Kinderhuis Reddersburg</p> <p>2.5.9 SDDS (Deputate)</p> <p>2.5.10 SDDS Pretoria</p> <p>3. Sake waaroor die Sinode besluit</p> <p>3.1 Die geouditeerde state deur die Deputate Pre-Advies Finansies hanteer, word goedgekeur.</p> <p>3.2 Die Sinode wys weer Deputate Pre-Advies Finansies aan.</p> <p>3.3 Die Deputate Pre-Advies Finansies ontvang jaarliks die finansiële state en gee in samewerking met die Administratiewe Buro terugvoering aan die kerke.</p>	<p>Home Pretoria</p> <p>2.5.8 SDDS President Kruger Children's Home Reddersburg</p> <p>2.5.9 SDDS (Deputies)</p> <p>2.5.10 SDDS Pretoria</p> <p>3. Matters that the Synod decide on</p> <p>3.1 The audited statements attended to by the Deputies Pre-Advice Finances, are approved.</p> <p>3.2 The Synod again appoint Deputies Pre-Advice Finances.</p> <p>3.3 The Deputies Pre-Advice Finances receive the financial statements on a yearly basis and in cooperation with the Administrative Bureau give feedback to the churches.</p>
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