



# higher education & training

Department:  
Higher Education and Training  
REPUBLIC OF SOUTH AFRICA

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**TO** SUPPLIERS

**ATT** Director

**FROM** Maluti TVET College

**DATE** 25 October 2024

**SUBJECT** RFQ FOR QUALITY REVIEW OF ANNUAL FINANCIAL STATEMENTS FOR 31/12/2024

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Dear Sir/Madam:

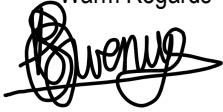
Maluti TVET College requires the services of qualified service provider for review of annual financial statements for the year end 31 December 2024 (**Including the applicable GRAP Framework for 2024 financial year**) and provide a review report to the management. This is a short-term engagement and the AFS will be internally prepared by Maluti TVET College.

Ensuring that

- Review the quality of 2024 annual financial statements and provide advice on any areas of improvement.
- Provide guidance on the application of GRAP 104.
- The AFS agrees to prior year audited AFS, Trial Balance, General Ledger including accounting adjustment required.
- The AFS are correctly casted
- The notes in the AFS are properly numbered and linked.
- That the AFS agrees to the Fixed Asset Register, debtors/creditors age analysis and other supporting documentation contained in the audit file.
- Ensures that all financial information is properly recorded.
- Obtain the Trial Balance and determine whether it is aligned to the General Ledger and the financial statements.
- Ensure the accounting policies are applied consistently and/or that disclosure notes have been made where applicable and comply with GRAP standards and are applied appropriately.
- Ensures that actions taken at the College Council or comparable meetings that have affected the financial statements have been appropriately reflected.
- Obtain explanations from management for any unusual fluctuations or inconsistencies in the financial statements.
- Ensure that all applicable disclosure notes are included in the annual financial statements.

- Produce a review report
- Assessment of going concern assumption.
- Review the appropriateness of supporting documentation.

Warm Regards



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Mr S Ngwenya  
Deputy Principal Finance: Maluti TVET College

01/11/2024