**ANNEXURE A**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Client** | **Contact person and no** | **Financial year when services were performed** | **Nature of service provided** | **GRAP/IFRS** | **No of assets** | **Cost of PPE (R)** | **Carrying amount (R)** | **Improved external audit outcomes for Property Plant and equipment (PPE)**  **Yes or No** | **Nature of audit Turnaround for PPE , where there were prior year external audit qualification paragraph/(s) in the audit report** | **Reference Letter Attached**  **Yes/No** |
| 1 | Eg ABC | Mr Z: CFO [082 xxxx], [xxx@xxx.org.za](mailto:xxx@xxx.org.za) | 2022/23 | Compilation of the fixed asset register | Yes | 20 000 | 5,300,000, 000 | 3 000 000,000 | Yes | **PPE prior year external audit qualification paragraph/(s) resolved** |  |
| 2 | Eg XYZ | Ms A – CFO [072 xxxxx], [xxx@xxx.org.za](mailto:xxx@xxx.org.za) | 2023/24 |  | Yes | 30 000 | 6, 000,000, 000 | 1 500 000, 000 | Yes | **Reduction in the number of external audit qualification paragraphs in the audit report** |  |
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