



WGL Advisory Services

# Internal Controls Health Checklist

Client Readiness Checklist

Version / date	Version 1.1   2026-05-04
Document label	Client Readiness Checklist
Website area	Governance, risk and internal controls page; Insights; public-sector support
Priority	High
Purpose	Identify basic control weaknesses before fraud, cash leakage, SARS issues or audit findings arise.

## Who this checklist is for

Owners, managers, internal control owners, audit committee support teams and businesses wanting stronger control discipline.

## When to use this checklist

Use it before audit, management review, suspected leakage, control remediation or governance improvement work.

## Client / Matter Details

Client / entity name	Client to complete	Company registration number (if applicable)	Client to complete
Responsible officer	Client to complete	Policy / document owner	Client to complete
Evidence location	Client to complete	Review date	Client to complete
Remediation owner	Client to complete	WGL responsible person	Client to complete
Date completed	Client to complete		

## How to use this checklist

Work through each requirement and tick one of the separate status boxes: Ready, Not Ready or N/A. Add notes/gaps, assign an owner and insert a due date. Attach or organise supporting documents before submitting the checklist to WGL. Where a requirement does not apply, mark N/A and explain why in the Notes / gaps column.

## Main readiness checklist

Requirement	Why it matters	Evidence / documents to prepare	Ready	Not Ready	N/A	Notes / gaps	Owner	Due date
Bank and cash controls	Improves reliability of financial information and helps identify cash, working-capital and reconciliation gaps.	Bank statements, bank confirmations, reconciliations, debtor/creditor age analysis, loan schedules and inventory reports.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Delegation of authority	Strengthens accountability, evidence discipline and control visibility before problems become more difficult to fix.	Policies, delegated authority, process maps, approval evidence, control checklists, risk registers and management review records.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Supplier onboarding	Reduces avoidable administrative non-compliance and supports a complete tender or supplier-readiness pack.	Tender documents, CSD report, TCS PIN, CIPC documents, B-BBEE affidavit/certificate, bank confirmation and signed forms.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Debtors collection	Improves reliability of financial information and helps identify cash, working-capital and reconciliation gaps.	Bank statements, bank confirmations, reconciliations, debtor/creditor age analysis, loan schedules and inventory reports.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Procurement controls	Strengthens accountability, evidence discipline and control visibility before problems become more difficult to fix.	Policies, delegated authority, process maps, approval evidence, control checklists, risk registers and management review records.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Payroll controls	Helps control payroll records, employer compliance and staff-cost risks before filings, audits or management reviews.	Employee files, payroll reports, EMP201/EMP501 records, IRP5/IT3(a), contracts, leave and approval records.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
VAT/PAYE controls	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Document retention	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Segregation of duties	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Month-end review	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete

Requirement	Why it matters	Evidence / documents to prepare	Ready	Not Ready	N/A	Notes / gaps	Owner	Due date
Fraud indicators	Strengthens accountability, evidence discipline and control visibility before problems become more difficult to fix.	Policies, delegated authority, process maps, approval evidence, control checklists, risk registers and management review records.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete
Management reporting and action plan.	Helps WGL and the client confirm readiness, identify gaps and agree practical next steps before work proceeds.	Client to complete with current records, supporting documents and relevant evidence for WGL review.	[ ]	[ ]	[ ]	Client to complete	Client to complete	Client to complete

#### Before sending documents to WGL

- Confirm the checklist relates to the correct entity, period and deadline.
- Gather source documents before marking an item as ready.
- Use consistent file names and keep a copy of all documents provided.
- Flag gaps, contradictions or missing records in the Notes / gaps column.
- Do not rely on unsupported information without WGL or professional review.
- Where urgent deadlines apply, contact WGL before external submission.

## Red flags

- Key documents are missing, outdated or unsigned.
- Different records tell different versions of the same facts.
- No clear owner has been assigned to close gaps.
- Deadlines are unclear or close enough to create avoidable risk.
- Supporting evidence is not organised or cannot be traced.
- The client is under external pressure but the evidence pack is not ready.

## Risk rating

Risk rating	Readiness interpretation	Recommended next step
<b>GREEN</b>	Mostly ready. Key records are available, current, complete, and internally consistent.	Proceed with normal review and keep evidence organised.
<b>AMBER</b>	Gaps require attention. Work can proceed, but issues may delay completion or increase review time.	Prioritise the action plan and agree responsibilities with WGL.
<b>RED</b>	Urgent remediation needed. Significant missing records, compliance gaps, unresolved risks, or contradictions exist.	Book a scoping session with WGL before external submission, reliance, or use.

## Next-step action plan

Gap	Action required	Responsible person	Target date	WGL support needed
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete

#### WGL Review Outcome

Ready for submission / use  Minor gaps to resolve  Significant remediation required  Scope discussion required  Not suitable for submission / reliance yet

Reviewer: \_\_\_\_\_ Date: \_\_\_\_\_

Key comments: \_\_\_\_\_

Recommended next step: \_\_\_\_\_

#### WGL call-to-action

Send this completed checklist and supporting documents to WGL Advisory Services for review and practical next steps.

## Disclaimer

This checklist is a practical readiness guide for discussion and preparation purposes only. It does not constitute legal, tax, audit, assurance, engineering, safety, regulatory certification, or investment advice. Client circumstances, current laws, current regulatory requirements, and source documents must be reviewed before reliance is placed on any output.

## Source note

Prepared as a practical readiness aid using governance, internal-control and audit-readiness terminology relevant to South African businesses. Requirements may change. Always confirm current official requirements and client facts before external use.