

MPAC OVERSIGHT REPORT OVER THE ANNUAL REPORT 2022/2023



BUSHBUCKRIDGE
LOCAL MUNICIPALITY

MPAC OVERSIGHT REPORT OVER THE ANNUAL REPORT 2022/2023

TABLE OF CONTENTS

- 1. PURPOSE OF THE REPORT**
- 2. BACKGROUND**
- 3. PROCESS FOLLOWED BY MPAC**
- 4. GENERAL COMMENTS ON THE CONTENT OF THE ANNUAL REPORT**
- 5. RECOMMENDATIONS**
- 6. ANNEXURES**
 - 6.1. Preliminary Questions to the Executive
 - 6.2. Summary of Audit Action Plan
 - 6.3. Clean Audit Strategy
 - 6.4. audit Steering Committee Resolution
 - 6.5. Functionality of Budget Steering Committee

1. PURPOSE OF THE REPORT

The main purpose of the report is to recommend to Council the consideration of the 2022/2023 Annual Report and to adopt the oversight report containing Council's comments on the Annual Report in terms of Section 129 (1) of the Local Government: Municipal Finance Management Act, 2003(Act no.56 of 2003).

2. BACKGROUND

2.1. Section 129 (1) of the MFMA determines that:-

129 (1) The Council of a Municipality must consider the Annual Report of the municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the Annual Report was tabled to Council in terms of section 127, adopt an oversight report containing the Council's comments on the annual report, which must include a statement whether the Council- (a) has approved the annual report with or without reservations; (b) has rejected the annual report; or (c) has referred the annual report back for revision of those components that can be revised.

2.2. Municipal Public Accounts Committee

The Municipal Public Accounts Committee are established in terms of section 79A of the Municipal Structures Act to conduct oversight functions. The Municipal Public Accounts Committee is the mechanism through which Council exercises oversight over the Executive functionaries of Council and to ensure good governance in the municipality. Council must provide assurance to the public that public monies and assets are being managed properly and that value for money is being rendered by public sector institutions in their spending of public funds.

2.3. **Composition of the Municipal Public Accounts Committee**

1. Cllr Lekhuleni Mathalaza Lizah (**Chairperson**) (ANC)
2. Cllr Dube Khangezile Inkie (ANC)
3. Cllr Hlatshwayo Alliance Welcome (ANC)
4. Cllr Kubayi Surprise Harold (EFF)
5. Cllr Mabunda Emeldah Engel (ANC)
6. Cllr Matsie Linky (BRA)
7. Cllr Mapaila Thomas Tervin (ISANCO)
8. Cllr Ngomane Roux Jacky (ANC)
9. Cllr Sebatane Grinios (ANC)
10. Cllr Sihlabela Helman Ezekiel (ANC)

3. **PROCESS FOLLOWED BY MPAC**

3.1. **MPAC adopted the following approach:**

The Committee considered the 2022/2023 Annual Report of the municipality and noted that the compilation of the report was done according to the legislated requirements.

A memorandum was forwarded to the Accounting Officer with preliminary questions that were responded to. Some questions were not adequately addressed; hence follow-up questions will follow.

3.2. **SITE VISITS**

1. **ACORNHOEK SPORTS FACILITY**

- The Committee has visited the project since the 2017/18 financial year.
- The progress on the project is moving at a very slow pace.
- The palisade is not complete, whereas entry points are not secured.
- The retainer wall done on the first phase of the project is now dilapidated.
- There are stoppages due to non-payment of labourers by the Contractor.
- The main contractor does not have the capacity and cash flow required to complete the project.

- The sub-contractor ensured the Committee that there will be progress by 30 April 2024.

Recommendations

- The Accounting Officer must intervene to ensure the fast completion of the sports facility as the operation of the sports facility will assist the municipality to receive revenue.
- The main contractor's contract be evaluated.

2. CONSTRUCTION OF CULVERT BRIDGE AT LILLYDALE (JONGILANGA)

- The project is complete.

Recommendations

- Stone baskets need to be increased on the sides of the culvert bridge to avoid early damage.
- That a maintenance plan be put in place to ensure sustainability.

3. PAVING OF INTERNAL STREETS PROJECT AT LILLYDALE REGION WARD 23 AT BELFAST

- The project is complete, and the Committee is satisfied with the work done.

Recommendations

- Regular maintenance be done on the pavement to ensure longevity of the infrastructure.

4. CONSTRUCTION OF BULK PIPELINE AND STORAGE AT NKANINI

- The progress on the project is going well at 50% and planned to be completed by **29 May 2024**.
- The project is left with the installation of a Steel tank and communal pipes.
- There are no challenges encountered.

5. CONSTRUCTION OF WATER RETICULATION AT NGWENDZENI PHASE 1C

- The progress on the project is at 86% and planned to be completed by 30 May 2024.
- The project is on the last phase of which 2056 houses have been reticulated.
- There are no reported challenges on the project.

Recommendations:

That the project is further fast tracked to ensure quicker access to water for the communities.



6. CONSTRUCTION OF CULVERT BRIDGE AT MAVILJAN (SHANGAAN HILL B TO MATENGTENG)



- The project is complete and the Committee is satisfied with the work done.
- Due to heavy rains, the river is widening and overlapping the constructed bridge.

Recommendation

- A budget be put in place to expand the bridge and add wing walls.

7. CONSTRUCTION OF CULVERT BRIDGE AT MOTIBIDI TO MASAKENG

- The project is complete but the quality of the bridge is not satisfactorily
- Due to heavy rains, the river is widening and overlapping the constructed river.

Recommendation

- A budget be put in place to expand the bridge and add wing walls.



8. PAVING OF INTERNAL STREETS PROJECT AT SHATALE REGION WARD 12



- The project is complete.
- The V-Drain has collapsed and directs water into the household.

Recommendation

- Technical services be requested to repair the damaged V-drain.
- A budget be put in place for maintenance.

9. CONSTRUCTION OF STORM WATER DRAINAGE PROJECT AT THULAMAHASHE PHASE 2



- The project was visited to verify its implementation in terms of existence, progress, and value for money.
- The project is complete.
- Community is benefiting from the project.

Recommendations:

- That a maintenance plan be put in place to ensure sustainability.

10. PAVING OF INTERNAL STREETS PROJECT AT THULAMAHASHE WARD 22 AT DINGLEDALE

- The project is complete.
- Community complained about the size of the speedhumps.

Recommendations

- The speedhumps be reduced to the recommended standard.

11. RETICULATION AND YARD METER CONNECTION AT MAMELODI KGAPAMADI

- The project visited is on the Kgapamadi side which is at 95% completion.
- The community of Kgapamadi is currently benefiting from the project in terms of water supply.

Recommendations

- The project must be practically completed for full use by the community.
- The Committee will schedule a visit to the Mamelodi project, during the next project visit.

12. PAVING OF INTERNAL STREETS PROJECT AT ACORNHOEK WARD 21 AT BUFFELSHOEK

- This project was visited to verify its implementation in terms of existence and its progress.
- The project is in progress.

13. PAVING OF INTERNAL STREETS PROJECT AT MATSIKITSANE WARD 15

- This project was visited to verify its implementation in terms of existence and its progress.
- The project has been completed and is in used by the community.
- Community is benefiting from the project.

Recommendations

- That a maintenance plan be put in place to ensure sustainability.

14. PAVING OF INTERNAL STREETS AT HLUVUKANI REGION WARD 34

- This project was visited to verify its implementation in terms of existence and its progress.
- The project is in progress.

Recommendations

- The committee appreciates and also recommend that the project is implemented to completion.

4. GENERAL COMMENTS ON THE CONTENT OF THE ANNUAL REPORT

- a) While the 2022/2023 Annual Report was drafted according to Circular 63 guidelines, there are many repeated errors and information from previous Annual Reports that indicate that the information was not verified before submitting to Council.
- b) All Councillors and officials must play an active role in the thorough review of the Annual Report to ensure that what is reported is what is on the ground.

5. RECOMMENDATIONS

- a) Council, having fully considered the 2022/2023 Annual Report of the Bushbuckridge Local Municipality adopts the 2022/2023 Oversight Report.
- b) The errors on the 2022/2023 Annual Report be corrected before the report can be submitted to CoGTA and Treasury.
- c) The 2022/2023 Oversight report be uploaded on the municipal website.
- d) The Municipal Public Accounts office be capacitated with a Researcher and Secretary.
- e) The Accounting Officer must implement the recommendations of the Audit Committee.

Author: Cllr Lekhuleni M.L

MPAC Chairperson

ANNEXURE A

PRELIMINARY QUESTIONS TO THE EXECUTIVE

Service Delivery and Infrastructure Development

The achievements were reported in the annual performance report, however, targets in the approved service delivery and budget implementation plan did not agree to the planned targets.

Indicator	Target	Reported Achievement	Response by PMS
154. % completion of culvert bridge at Thulamahashe	100% completion of the culvert bridge at Thulamahashe	100% completion of culvert bridge at Acornhoek (Jamayani Primary to Phendulani High)	<i>Indicator, Target and Reported APR are aligned as per the Audited APR for 2022/2023</i>
155. % completion of rehabilitation of internal streets at Malubana	100% completion of rehabilitation of internal street at Malubana	100% completion of culvert bridge at Acornhoek (Jameyani Primary to Phendulani High)	<i>Indicator, Target and Reported APR are aligned as per the Audited APR 2022/2023</i>
175. % completion of storm water drainage project	50% construction on progress of storm water drainage project	Constuction progress of internal streets at Maviljan region ward 37	<i>Indicator, Target and Reported APR are aligned as per Audited APR 2022/2023</i>

Questions

1. Why did the Accounting Officer fail to ensure that the Target meets the Reported Achievement as reported by the Auditor-General?

The misalignment was due to human error (oversight). The APR was subsequently corrected.

2. How will the indicators be measured?

Refer to the Technical indicator document (as Attached)

Various Indicators

Reported achievement did not agree to evidence, i.e was not valid and /or accurate and/or complete.

Indicator	Target	Reported Achievement	Responses
150. % completion of Culvert bridge at Maviljan (Shangaan Hill B to Matengteng)	100% completion of culvert bridge at Maviljan (Shangaa hill B to Matengteng)	100% completion of culvert bridge at Maviljan (Shangaan Hill B to Matengteng)	<i>POE was subsequently provided to the Auditors</i>
160. % completion of water reticulation at Rolle phase 2	20% construction progress of water reticulation at Rolle phase 2	20% construction progress of water reticulation at Rolle phase 2	<i>POE was subsequently provided to the Auditors</i>
172. % completion of tarring of internal street from Casteel to Tembisa High School	100% completion of tarring of internal street from Casteel to Tembisa High school	50% completion of tarring of internal street from Casteel to Tembisa High School	<i>POE was subsequently provided to the Auditors</i>
199. % completion of Mnisi Resort Chalets in Welverdiend and construction of Guardhouse and waste Equipment at Inyaka Dam	% completion of Mnisi Resort Chalets in Welverdiend and construction of Guardhouse and Waste equipment at Inyaka Dam	10% construction of Mnisi Resort chalets in Welverdiend and construction of guardhouse at Inyaka Dam	<i>There was no movement on this project and no POE was attached. The response was provided to the auditor accordingly.</i>
200. % serving of sites I Dwarsloop	5% serving of sites in Dwarsloop	0% construction progress of water and sanitation infrastructure Dwarsloop.	<i>There was no movement on this project and, as a result, there was no POE attached. The response was provided to the auditor accordingly.</i>

Questions

3. Why did the Accounting Officer fail to provide accurate evidence on the reported achievement? -

Strategic Planning and Performance Management

The performance management system and related controls were not maintained as it did not describe how the performance planning, monitoring, measurement, review, reporting, improvement, processes should be managed as required by Municipal Planning and Performance Management Regulation 7(1).

Questions

4. Why did the Accounting Officer fail to maintain the Performance Management System and related controls?

The Performance Management System and related controls are implemented in accordance with the Performance Policy Framework; therefore, the Performance Planning gives adequate outcome of linking individual performance plans to organizational goals and of the analysis of what will be required to achieve effective performance.

Expenditure Management

Money owed by the municipality was not always paid within 30 days as required by section 65 (2)(e) of the MFMA.

Reasonable steps were not taken to prevent Fruitless and Wasteful Expenditure amounting to R1 258 628 as disclosed in note 49 to the Annual Financial Statements, in contravention of section 62(1)(d) of the MFMA.

Reasonable steps were not taken to prevent Irregular Expenditure amounting to R7 186 801, as disclosed in note 50 to the Annual Financial Statement in contravention of section 62(1)(d) of the MFMA.

Questions

5. What measure has the Accounting Officer put in place to prevent Fruitless and Wasteful Expenditure?

The Municipality has developed a Process Plan for payment of invoices and suppliers within 30 days, which will ensure that payments are done within 30 days. The Municipality is making sure that the issues relating to waste expenditure is addressed urgently, as it mainly relates to interest charged by service providers and other sectors such as the

Department of Community Safety and Liaison. The process for the transfer of the function is on course, which will address the interests being charged going forward.

6. What measure has the Accounting Officer put in place to prevent Irregular Expenditure?

The Irregular Expenditure was drastically reduced from R7 186 801.00 to R600 000.00 during 2022/23 Financial year Audit which shows that the Accounting Officer he is keen to eradicate the recurrence.

7. Why did the Accounting Officer contravene Section 62(1)(d)

Currently the Accounting Officer has mandated Supply Chain Management to make sure that compliance is adhered to without any compromise.

Internal Control Deficiencies

Monthly reports and quarterly reports are not adequately reviewed by management to ensure that information included in the Annual Financial Statements is free from material misstatements or errors.

Reports or registers supporting the Annual Financial Statements are not timeously submitted to Senior Management so that proper reviews are done so to detect errors and correct them timeously.

Recommendations made by the Internal and External Auditors are not fully implemented by management.

Regular trainings should be performed to the Finance, Technical, Performance Management and SCM unit to ensure that the teams are kept up-to-date with the new changes of the requirements of reporting frameworks and compliance with legislations.

Appropriate Consequence Management should be implemented where repeat issues continue to be detected and remain uncorrected, in order to promote accountability.

Management did not establish and communicate SOP to regulate the implementation of infrastructure projects by clearly defining how the infrastructure projects should be managed.

Management did not implement effective Human Resource Management to ensure that adequate and sufficiently skilled resources are required by the Municipal Staff Regulations are in place.

Questions

8. Why did the Accounting Officer fail to adequately review the Monthly and Quarterly reports that resulted in the Annual Financial Statements not being free from material misstatements or errors?

The municipality is enhancing the Budget and Treasury office to have suitably and qualified personnel who undergo regular trainings to equip themselves with the ever-changing requirements of GRAP, legislation and guidelines. The process of building capacity is underway and should yield results in the future. This is evidenced by the appointment of a Chief Financial Officer.

The financial experts were also appointed to assist the municipality in attaining Clean Audit 2024. Clean Audit 2024 strategy was developed to enable the municipality to prepare financial statements free from error.

Monthly reviews are done by management, quarterly reports are reviewed by Audit Committee.

See attached Annexure C -the Clean Audit Strategy 2024

9. Why does the Accounting Officer fail to implement the recommendations of the Internal and External Auditors?

The municipality has prepared an action plan which comprises recommendations of both Internal and External Auditors and is reviewed, discussed monthly in the Audit Steering Committee Meetings. Resolutions are undertaken collectively with timeframes being set for the implementation of the recommendations.

All recommendations will therefore be fully adhered to.

See Annexure D- Resolutions of the Audit Steering Committee Meeting.

10. Why did the Accounting Officer fail to regularly provide the Finance, Technical, Performance Management and SCM unit with training to ensure that they are up-to-date with legislations? If training was provided, give proof.

The Acting Director Technical is attending MFMA training. The PMS Manager is attending monitoring and evaluation training. The other planned training the municipality is sourcing the service provider.

11. Why did the Accounting Officer fail to implement Consequence Management where repeat issues continue?

The accounting officer has implemented consequence management on all reported cases.

12. Why did the Accounting Officer fail to implement effective Human Resource Management to ensure that adequate and sufficiently skilled resources are required by the Municipal Staff Regulations are in place?

The Administration was still engaged in the review of the Organisational Structure, with COGTA and the Office of the Premier, in line with the Municipal Staff Regulations, hence the delay in the filing of critical positions with sufficiently skilled resources.

13. According to the Political Governance Structure in page 21 of the Annual Report, who is the Chairperson of Service Delivery? Provide Council Resolutions of the appointment.

The Municipal Council does not have the Service Delivery chairperson due to financial constraints and the technical services portfolio committee is also responsible for service delivery. The chairperson is Cllr Sambo P, MMC technical.

Mayor's Foreword

I would like to extend my appreciation to the community of Bushbuckridge, the Municipal Council, and all political leadership within Bushbuckridge for giving us maximum support during our second term in office. This present term in Council office has provided us with a solid basis for optimism, about our municipality's future, regardless of the unprecedented level of crime that is gripping our communities.

14. Who is the "our" in "during our second term in office"?

The "our" in the statement was referring to Council (members)

15. What strategy is put in place to stop or reduce the "unprecedented level of crime"?

Councillors in collaboration with SAPS to revive community policing forums.

The Municipal Manager's Foreword

I am extremely delighted to present my first annual Report of the municipality for the 2022/2023 financial year since my appointment as the Accounting Officer in February 2023.

I believe we have laid a solid foundation to get the coveted prize which is the Clean Audit Opinion.

Questions

16. As the new Accounting Officer, what is the strategy to improve the audit outcome?

The municipality has developed a Clean Audit Strategy in the year 2021 with the intention of achieving a Clean Audit in 2024. The implementation is enforced by ensuring the milestones in the strategy are achieved. Review of the targets indicated in the document is done monthly thus ensuring the municipality achieves a Clean Audit in 2024.

The Clean Audit strategy is detailed and subjected to the Audit Committee, Provincial Treasury and internally for adherence.

See attached Annexure C -the Clean Audit Strategy 2024

17. What foundation has the Accounting Officer laid to get the ‘coveted prize’?

The accounting officer implemented the Clean Audit Strategy 2024 and monthly meetings are held to with management to review the progress and recommend improvement processes to be undertaken to ensure the Clean Audit Outcome is achieved.

The municipality has also prepared 6-month interim financial statements ending 31 December 2023 as a way of measuring the progress made. These will be reviewed by Internal Audit, Audit Committee and Provincial Treasury.

The 9 months interim financial statements for the year ending 31 March 2024 will be prepared and be subjected for reviews.

The municipality also appointed financial experts to assist with the processes of assisting the Budget and Treasury Unit expertly attend to complicated and technical concepts which will enable attainment of a Clean Audit.

The Accounting Officer has also brought the Auditor General to conduct their planning audit which will enable the review of internal controls and assist the process in early detection of transgressions.

The Provincial Treasury, CoGTA has also been engaged to ensure they assist in reviews and compliance matters.

The above among other plethora of interventions such as consequence management, timely response to the auditors will assist the municipality in attaining the Clean Audit 2024.

18. What is the strategy to mitigate the theft of boreholes?

The municipality has over 400 boreholes and cannot afford to have physical security for each borehole, it is therefore recommended that community takes ownership of the infrastructure provided and establish CPF structure in each ward to curb the crime.

19. Why did the Accounting Officer not meet the planned targets of jobs created through LED in the 2022/23 financial year?

- *In terms of our records, the annual target for 2022/2023 FY was 3800 for job creation.*
- *During Q1, we projected 800 jobs and the actual performance was 1034 jobs created (Achieved).*
- *During Q2, we projected 1000 jobs and the actual performance was 569 jobs created (Not Achieved).*
- *During Q3, we projected 1100 jobs and the actual performance was 1122 jobs created (Achieved).*
- *During Q4, we projected 1100 jobs and the actual performance was 1332 jobs created (Achieved).*

20. How accurate are the Performance Compacts?

The municipality's performance compacts have been accurately designed to monitor and evaluate employee's performance and enable the system to identify the employee's skills gaps.

21. What result has it yielded since absorbing the 137 former Rand Water employees?

The Municipality is both a Water Services Authority and Water Services Provider and does not pay any water service provider for provision of water services. Previous the municipality had a huge debt to Rand water of approximately 400 million while partially services monthly invoices and therefore it was clear that the municipality could not afford these services from external service providers.

Municipality debt to Rand Water further resulted in water restrictions of about 20 percent which exacerbated water supply challenges.

22. What are the plans to close the gap shortage of staff?

Development of the funded recruitment plan yearly and replacement of all funded vacant positions within six months

23. Is the Accounting Officer ready to implement the Municipal Staff Regulations?

Yes,

24. Does Bushbuckridge Local Municipality comply with Employment Equity?

No, because the municipality is at 1% on people living with disability and the EE requirement is 2%. On the other categories implementation is taking place to close the gap.

25. Why is the Core function percentage more than the Support Function?

The transfer of former rand water and DWA employees has resulted on increasing the current force under technical services by 2%. The municipal has planned to correct the challenge to 70:30 requirement in the 2024/25 financial year.

26. Provide proof of the functionality of the Budget Steering Committee (minutes and attendance register)

Attached as Annexure E

27. The committee request a Procedure Manual from PMU

As Attached

28. Request for the SDBIP and CBP.

The SDBIP and CBP are available on the Municipality's website.

Annual Financial statements

The financial statements submitted for auditing were not fully prepared in all material respects in accordance with the requirements of section 122 (1) of the MFMA.

Material misstatements of non- current assts, current assets and disclosure items identified by the auditors in the submitted financial statement were subsequently corrected, resulting in the financial statements receiving an **Unqualified Audit Opinion.**

Questions

29. Why did the Accounting Officer contravene section 122 (1) of the MFMA whereas in the 2021/2022 financial year the Accounting Officer indicated that an “an action plan to address all the issues raised by the Auditor-General and reviewed and monitored by Provincial Treasury, National Treasury; interim financial statements prepared and reviewed”?

The Accounting Officer has developed the audit action plan for 2022/23 FY that addresses all the findings raised by the Auditor General and is being monitored by Internal Audit, Audit Committee, Provincial Treasury monthly, quarterly basis.

The 6-month interim financial statements were prepared and due for reviews by internal audit, audit committee and provincial treasury.

The 9-month interim financial statements for the period ending 31 March 2024 will be prepared and also be reviewed by Internal audit, Audit Committee and Provincial Treasury.

See attached – Annexure B- Audit Action Plan.

Unit	Findings	Completed	In progress	Description
Budget	2	2	0	
PMU	10	3	7	1. Project management 2. Material irregularity
SCM	3	3	0	
Expenditure	7	6	1	Payment of suppliers within 30 days
CFO	1		1	Consultants reduction plan
Financial Reporting	11	11	0	
Assets	22	19	3	1.Barcoding of infrastructure 2. Barcoding and updating FAR with Library books 3. Water losses
AOPO	12	1	11	AOPO
REVENUE	1	1	0	
	69	46	23	

OPERATION CLEAN AUDIT 2024

STRATEGY



Contents

1 THE PURPOSE	27
GUIDING VISION	27
3 GOAL	27
4 OBJECTIVES	28
5 PROGRAMME PERFORMANCE INDICATORS	29
6 BACKGROUND	29
6.3.1 Leadership	30
6.3.2 Financial and performance management	31
6.3.3 Governance	31
7 OVERVIEW OF AUDIT OUTCOMES – 2016/17 TO 2022/23	32
7.2 Number of issues per department:	32
8 AUDIT OUTCOMES AND PREDETERMINED OBJECTIVES CONCLUSIONS 2016/17 TO 2020/21	33
9 APPROACH AND IMPLEMENTATION OF OPERATION CLEAN AUDIT 2024	34
10 KEY REPORTING REQUIREMENTS	35
11. THE KEY QUESTIONS TO BE ANSWERED:	36
11.1 Leadership:	36
11.2 Financial Management	36
11.3 Governance:	36
12 REPORTING FRAMEWORK AND ACCOUNTABILITY	36
13 CLEAN AUDIT 2024 STRATEGY	38
14 IMMEDIATE PRIORITIES	48

1. THE PURPOSE

The purpose of this document is to outline the Operation Clean Audit 2024 Strategy for Bushbuckridge Local Municipality

2. GUIDING VISION

By 2024, the Municipality must achieve a clean Audit on the Annual Financial Statements and implement appropriate systems to maintain and sustain the quality of financial statements and management information.

Clean audit means the 4 key areas have no material findings.

1. Financial statements
2. AOPO
3. Compliance
4. Internal control deficiencies

3. GOAL

- 3.1 To map activities and measurable outcomes to achieve sustainable improvement in financial management and governance that will yield a clean audit opinion by 2024.
- 3.2 To address all issues raised by the Auditor General and internal audit unit to reduce vulnerability to financial management and governance risks in the Municipality through targeted activities.

4. OBJECTIVES

- 4.1 Improving the availability of quality supporting documentation to support the financial statements and management information;
- 4.2 Strengthening governance structures and governance activities;
- 4.3 Strengthening capacity building initiatives of all officials and political office bearers;
- 4.4 Strengthening capacity to implement Operation Clean Audit;

4.5 Sharing information and knowledge management within and amongst all stakeholders, including the Provincial Treasury, Cogta, and Departments within the Municipality.

4.6 Strengthening accountability at all levels

4.7 Strengthening key process reconciliations throughout the year

¹ Unqualified audit opinion with no matters under compliance with laws and regulations or predetermined objectives.

5. PROGRAMME PERFORMANCE INDICATORS

5.1 Between 2016/17 and 2020/21 FY, the Municipality achieved four (4) unqualified Audit opinions and one (1) qualified opinion.

5.2 By the end of 2021 FY, 99% of the findings raised by the Auditors have been resolved and the Municipality had maintained the Unqualified Audit Opinion

5.3 During the 2022 Strategic Planning of the Municipality, an analysis of the issues raised by AG(SA) revealed deep rooted challenges that required a different approach to the traditional Audit Action Plan that would address the issues raised and assist the Municipality in achieving the Clean Audit by 2024.

5.4 The Approach followed was then to develop a Clean Audit Strategy with performance indicators aimed at resolving root causes and all matters at a high level that are preventing the Municipality from achieving a Clean Audit.

6. BACKGROUND

6.1 The 2021 Auditor- General's report revealed ineffective internal control and governance environments (internal audit, risk management and audit committees), poor performance management and the absence of integrated systems, especially financial management systems, which negatively impacts on the Municipality's ability to ensure good governance and accountability.

6.2 Challenges identified includes among others:

Lack or inadequate leadership and supervision;

Inadequate financial management, expenditure management, credit control, debt management, risk management and internal audit;
Material misstatements of amounts disclosed in financial statements submitted for audit.

Unavailability of supporting documentation to support financial statements and management information

Poor interface between financial and non-financial information (in-year- monitoring and quality annual reporting);

Inadequate asset management;

Lack of systems to manage audit queries and recommendations by both internal and external auditors, i.e., late responses to auditors' finding by management;

Inadequate systems to manage good governance practices (especially, conflict of interest and accountability frameworks);

Leadership and management inaction, especially regarding following up on audit queries, both from internal and external auditors;

Inadequate administrative and political oversight to strengthen

accountability and responsibility (oversight);

Personnel shortages in the office of the CFO or Budget and Treasury office and AOPO;

Poor debtors management;

Non-compliance to the prescripts of the Municipal Finance Management Act and Preferential Procurement Policy Framework Act and their related regulations;

Inadequate human resource management practices;

Lack of consequence management for poor performance and other transgressions; and

Weak risk management

6.3 The Auditor General has identified the following actions to be taken to improve audit outcomes:

6.3.1 Leadership

Those charged with leadership and governance need to: -

1. Show commitment to improve on the audit outcomes by creating an environment conducive to sound financial management and improved service delivery;
2. Review and monitor the action plans to address all significant internal control deficiencies, on a continuous basis;

3. Place people with the appropriate skills in appropriate positions to ensure compliance with applicable laws and regulations;
4. Fill all critical vacancies in finance, internal audit, and other significant components within a reasonable time;
5. Implement action plans to address user IT access control deficiencies.
6. Institute appropriate consequence management where required.
7. Implement investigations and recommendations and deal with the balances of UIFW.

6.3.2 Financial and performance management

Management needs to ensure that: -

1. There is proper records management and that supporting documents are properly filed and easily retrievable;
2. Fixed asset registers reflect the assets owned by the institution and agree to the financial records and financial statements;
3. All reconciliations and suspense accounts are cleared and monitored on a monthly basis;
4. Budget, expenditure, and cash flow trends are analyzed monthly
5. Accurate financial statements and performance information are produced monthly and supported by relevant and reliable documentation;
6. Compliance with the MFMA and related regulations are monitored on a monthly basis;
7. Application systems are not susceptible to compromised data integrity.

6.3.3 Governance

Those charged with governance in the institutions must: -

1. Improve the effectiveness of internal audit, risk management, MPAC and audit committees through continuous monitoring;
2. Maintain effective risk management strategies, including fraud prevention plans;
3. Monitor and evaluate risks relating to IT systems, including implementation of action plans to address IT audit outcomes;
4. Monitor the IT governance framework.
5. Implement immediate consequence management for poor performing personnel at all levels.

7. OVERVIEW OF AUDIT OUTCOMES – 2016/17 TO 2020/23

7.1 The Audit outcomes over the last seven years are as follows.

Audit Year	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Audit Opinion	Unqualified	Qualified	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

7.2 Number of issues per department:

Vote No	DEPARTMENT	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
1	Financial Reporting	7	9	15	11	9		
1.1	CFO Office	0	1	5	0	0		
2	Expenditure	14	40	21	14	13		
3	Revenue	8	17	13	15	6		
4	SCM	27	39	29	42	28		
5	Budget	4	3	1	3	3		
6	Asset management	4	14	17	15	22		
7	EDPE	1	1	2	2	1		
8	Technical Services & AOPO	21	27	8	14	7		
9	Community Services	0	1	0	2	1		
10	Corporate Services	7	7	7	11	13		
12	Internal Audit	0	2	0	4	0		
13	Municipal Manager	0	1	2	5	1		
13.1	- Risk Management	0	0	0	0	2		

As can be seen above, since 2016/17 FY, the Municipality has recorded a steady improvement in the number of findings raised by AG(SA). Unfortunately, there was a small regression in 2017/18, but the situation was rectified in the next financial year. The aim is to achieve an unqualified opinion with no findings by 2023/24 FY.

8. AUDIT OUTCOMES AND PREDETERMINED OBJECTIVES CONCLUSIONS 2016/17 TO 2022/23

The Auditor General does express an opinion on the predetermined objectives in the management report and significant findings are reported in the audit report, however conclusions expressed on the predetermined objectives is of concern and require improvement in the conclusions expressed by the AG. Strategies to address the issues raised in the Audit of the predetermined objectives are included here-in to ensure that the Clean Audit is an institutional goal covering all facets of the Audit.

The general issues which have been recurring over the years are to do with the following.

1. Consistency
2. Reliability (audited information not agreeing to what is reported)
3. Accuracy
4. Completeness
5. Technical indicator description

9. APPROACH AND IMPLEMENTATION OF OPERATION CLEAN AUDIT 2024

- 9.1 The Municipality must develop an Audit Action Plan addressing the root causes of all findings.
- 9.2 Transversal units, i.e., (Assets, Financial Reporting, Supply Chain Management, Risk Management) and the MFMA Support in both Cogta and Provincial Treasury to provide strategic support to the Municipality.
- 9.3 The Audit Steering Committee must meet monthly with all relevant stakeholders present to review progress in implementation of their Clean Audit Strategy and prepare a report for submission to Council.
- 9.4 The Audit Steering Committee must prepare a quarterly progress report to the Operation Clean Audit 2024 Executive which should be chaired by the Executive Mayor.
- 9.5 Implementation of any Audit Steering Committee resolutions must be monitored by Internal Audit.

10. KEY REPORTING REQUIREMENTS

The following are critical matters that must be reported on to the Audit Steering Committee:

1. LEADERSHIP

- a) Commitment and progress towards the achievement of the Clean Audit 2024 Strategy
- b) Progress with the implementation of their AG action plans.
- c) Progress with the implementation of internal audit corrective recommendations,
- d) IT governance implementation
- e) Implementation of effective HR management
- f) Capacity initiatives in the CFO office.
- g) Knowledge sharing and partnerships initiatives

2. FINANCIAL & PERFORMANCE MANAGEMENT

- a) Monthly and daily reconciliations of bank accounts, debtors, creditors, suspense accounts, assets etc.
- b) Asset register management
- c) Inventory management
- d) Submission quality, timely and accurate financial
- e) Compliance with Supply Chain Management prescripts
- f) Revenue Management
- g) Cashflow management
- h) Progress made in ensuring all performance information targets are SMART and aligned to the institutions strategic plans and plans put in place to ensure actual outcomes/outputs are verifiable.

3. GOVERNANCE

- a) Progress with the implementation of the Asset Management Framework,
- b) Effectiveness of Governance structures, including Audit Steering Committee meetings, Risk Committees, Executive Management Meetings
- c) Compliance with MFMA, DORA and other prescripts
- d) Improvement in the implementation of the Key Controls
- e) Implementation of consequence management for poor performance

11. THE KEY QUESTIONS TO BE ANSWERED:

11.1 Leadership:

1. Are there sufficient appointments with the required skills to perform the necessary tasks to achieve a clean audit?
2. Is the leadership able to identify the risks that could adversely affect the municipality's ability to achieve a clean audit?

11.2 Financial Management

- 11.2.1.1 Has the municipality developed monitoring systems to manage the audit process and determine whether such monitoring systems are sustained throughout the year?
- 11.2.1.2 Does the municipality have adequate and effective internal controls and IT systems?
- 11.2.1.3 Does the municipality have the ability to assess and verify whether the internal control systems will indeed produce the required results?
- 11.2.1.4 Does the enforce accountability and due care within its employees?

11.3 Governance:

- 11.3.1.1 Does the internal audit unit, the audit committee, MPAC and risk management unit function efficiently and effectively?
- 11.3.1.2 Do these units have the necessary resources to enable them to deliver on their mandate? (These functions must be effective to provide effective and absolute assurance.)

12 REPORTING FRAMEWORK AND ACCOUNTABILITY

The proposed reporting framework for departments, municipalities, and related public entities (institutions) is as follows:

1. The CFO in consultation with the senior management team to formulate an action plan to address audit findings (both internal and external).
2. The CFO is to present their proposed action plans to the Audit Steering Committee, who should review and recommend the plans for approval to the

Accounting Officer.

3. Accounting Officer to report on progress made in implementing recommended corrective actions to the Audit Committee. The Accounting Officer to incorporate any inputs and amendments proposed by the Audit Committee and submit report to Council.

13 CLEAN AUDIT 2024 STRATEGY

Clean Audit Strategy				
Objective		Key Performance Indicator	Responsibility	Target dates
i. Improving the availability of quality supporting documentation to support the financial statements and management information.	Records management	Established and capacitated record management unit	Accounting Officer/ Director: Corporate Services	July 2022
		Implemented standardized financial record management and filing systems	Accounting Officer/ Director: Corporate Services	July 2022
		Compliance to Minimum Information Security Standards (MISS)	Accounting Officer/ Director: Corporate Services	Ongoing
		Implemented an Automated Electronic Filing System.	CFO	July 2022
		Implemented sufficient electronic filing storage.	Director: Corporate Services	July 2022
	Improved monitoring of records and compliance to MISS	Treasury/ DLGH	Quarterly	
Financial reporting and disclosure of Financial		All finance personnel trained on the AFS frameworks (National Treasury Framework, SA GAAP & GRAP)	Treasury	September 2022

	Information	Financial statements prepared monthly	CFO	Monthly from September 2022
		Quarterly financial statements submitted to Internal Audit with substantiating working paper files for Audit.	CFO	Quarterly
		Updated and reconciled asset registers	CFO	Monthly
		Asset verifications conducted as per policy	CFO	As per policy
		Accounting records reconciled and suspense accounts cleared	CFO	Monthly
		Monies owed to the municipality pursued and collected	CFO	Monthly
		Unsubstantiated creditors written off the books of the Municipality	CFO	Monthly

Clean Audit Strategy

Objective		Key Performance Indicator	Responsibility	Target dates
		Inventory management reforms implemented	CFO	Dec 2022
		Annual Financial Statements prepared and submitted to AG timeously	CFO	Annually
ii. Strengthening governance structures and governance regimes	Resolving AG audit findings	Action plans developed to address the root causes of findings contained in AG management report and audit report with emphasis on those with material findings adjustments	CFO	January
		Monthly Audit Steering Committee (ASC) meetings held	Accounting Officer	Monthly
		Executive Mayor briefed on progress on resolving AG audit findings	Accounting Officer	Quarterly
		Council briefed on progress on resolving AG audit findings	Accounting Officer	Quarterly
	Internal Audit & Audit Committee	Internal audit findings resolved timeously and monitored	Accounting Officer	Monthly
		Audit Committees established and effective	Accounting Officer	ASAP
		Reports to Audit Committee submitted timeously	Accounting Officer	Quarterly

Operation Clean Audit 2024		Quarterly Audit Committee meetings held & attended	Accounting	Quarterly
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	by HOD/CFO/CRO	Officer	
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Clean Audit Strategy

Objective		Key Performance Indicator	Responsibility	Target dates
	Risk Management	Audit Committee recommendations/resolutions implemented timeously and monitored	Accounting Officer/HODs	Monthly
		Annual Risk assessments conducted and risk profile reviewed	CRO	Jan
	Risk Management Improved monitoring and reporting	Risk Management Committee established and effective	Accounting Officer/CEO/MM/CRO	ASAP
		Risk Management meetings Committee held to effectively monitor the implementation of risk mitigation strategies.	CRO	Quarterly
		Monitoring of risk mitigation strategies supported by evidence assessed and/or observed by the Risk Management Unit	CRO	Monthly
		Reporting to Senior Management on the monitoring of risk mitigation strategies and emerging new risks.	CRO	Monthly
		Develop and monitor MFMA Compliance Checklist monthly.	CRO	April 2022

		Asset register assessed for completeness and compliance to standards	Provincial Treasury	Monthly

	Improved monitoring and reporting	Supply Chain management compliance assessed	Provincial Treasury	Monthly
		Quarterly financial statements reviewed	Provincial Treasury/ Internal Audit	Monthly
		Suspense accounts monitored	Provincial Treasury	Monthly
		Usage, effectiveness and stability of information systems monitored	Provincial Treasury	Monthly
		Quality, reliability and accuracy of performance information monitored	Provincial Treasury	Quarterly
		Quality, reliability and accuracy of financial information monitored	Provincial Treasury	Monthly

Clean Audit Strategy

Objective		Key Performance Indicator	Responsibility	Target dates
		AG audit action plans progress assessed and monitored	Provincial Treasury	Monthly
		Internal audit findings and Audit Committee recommendations/resolutions assessed & monitored	Provincial Treasury	Monthly
		Annual Financial Statements reviewed by Treasury and Audit Committee prior to submission to AG	Treasury/ Audit Committees	August
		Risk Management processes & committees functionality and effectiveness reviewed and monitored	Provincial Treasury/	Monthly
		Development of business processes/procedure manuals	Provincial Treasury	Ongoing
		Effective compliance and implementation of financial policies & prescripts monitored	Provincial Treasury	Monthly
	Internal control environment	Procedure manuals for approved policies reviewed	All Departments	June 2022
		Internal Controls (Revenue/SCM/Payments/Assets/Cash/Receivables/Liabilities/Inventory/Payroll) reviewed, documented and published to all officials	Provincial Treasury/Cogta	September 2022
		Financial delegations framework reviewed	Provincial Treasury	Aug 2022

		Internal control environment effectiveness assessed	Internal Audit/ Cogta	Ongoing
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Operation Clean Audit 2024

Page 43

iii. Strengthening capacity building	Capacity	Skills and competencies assessed	Provincial Treasury	July 2022
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Clean Audit Strategy

Objective		Key Performance Indicator	Responsibility	Target dates
Initiatives		All key financial management vacant posts filled with adequately skilled people	Accounting Officer/ Director Corporate Services	Nov 2022
		Continuous training & capacity building of staff on financial management and systems	CFO	Ongoing
		Workshops & courses held on key accounting, governance principles i.e KING IV Code	CFO	Dec 2022
		Interdepartmental asset management committee established.	CFO	April 2022
		Coordinate financial and risk management training courses	Provincial Treasury	Ongoing
		Compulsory one (1) year service for graduates awarded bursaries by the municipality	Director Community services	Jan 2023
		iv. Strengthening capacity to implement Operation Clean Audit	Leadership	Clean Audit 2024 supported at the level of the Executive Mayoral Committee
Audit issues/action plan progress report standing item on Mayoral Committee agenda	Executive Mayor			ASAP
Clean Audit 2024 monitoring programme developed and monitored by Finance Portfolio	MMC Finance			Monthly

v. Sharing information and knowledge management within	Improve knowledge sharing among	Joint portfolio meetings held	MMCs	Monthly
		Monthly senior management meetings held	Accounting Officer	Monthly

Clean Audit Strategy

Objective		Key Performance Indicator	Responsibility	Target dates
and amongst Departments.	critical stakeholders	Workshop on the reporting framework facilitated	Provincial Treasury	Quarterly

14 IMMEDIATE PRIORITIES

STRATEGIC OBJECTIVE	Key Focus Area	ISSUE	CHALLENGE	ACTIONS	Responsibility	TIMEFRAME
Strengthen the administration, institutional and financial capabilities of municipality	Quality Annual Financial Statements	Submission of poor quality Annual Financial Statements resulting material adjustments.	Late/ nonsubmission of reconciliations	Conduct an AFS Readiness analysis	AFS Manager	May 2024
				All recons to be submitted by the 7 th of the month.	All Finance Managers	Monthly
				DLTCs to capture all transactions in the Financial Management System daily	Director Community Services/ Chief Licensing Officer	Immediately

				Prepare interim AFS -31 December, ending 31 March 2023 and submit for Internal Audit, External independent with substantiating evidence and audit file.	CFO	March 2024 and May 2024
STRATEGIC OBJECTIVE	Key Focus Area	ISSUE	CHALLENGE	ACTIONS	Responsibility	TIMEFRAME
Strengthen the administration, institutional and financial capabilities of municipality	Asset Management	Incomplete and inaccurate Fixed Assets Register	Lack of accountability by those tasked with custodianship of the Assets	Establish an Asset Review committee comprising of service provider, assets ,financial reporting, technical units and representative from all departments which sits and do monthly reviews	Deputy CFO	March 2024

				All new projects to be verified upon completion and compared to the BOQ by both the implementer and Assets management	Manager Assets and Managers of the implementing Units	Monthly
				Donations and public contributions of assets to be accepted only by the Municipal Manager on	Accounting Officer	Immediately
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				recommendation of the Assets Management Unit.		
STRATEGIC OBJECTIVE	Key Focus Area	ISSUE	CHALLENGE	ACTIONS	Responsibility	TIMEFRAME

			Municipal land not fully accounted for and land not belonging to the Municipality recorded in the municipal land register	Conduct a land audit and reconcile the land register to the deeds register and valuation roll.	Manager Assets	Monthly
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Strengthen the administration, institutional and financial capabilities of municipality	Human Resources	Poor segregation of duties	There is no segregation duties between capturers and approvers of Salaries	Transactions with financial implications to be performed by adequately trained personnel in Finance	Manager HR/ Manager Expenditure	Immediately
STRATEGIC OBJECTIVE	Key Focus Area	ISSUE	CHALLENGE	ACTIONS	Responsibility	TIMEFRAME
Strengthen the administration, institutional and financial capabilities of municipality	Governance	Supply Chain and Contract Management	Lack of capacity (Legal, Project Management & SCM skills & understanding)	Establish SCM Contract management Unit and train municipal officials, document reasons for deviations adequately	CFO	July 2024

		Increasing Irregular Expenditure	Delays in addressing historical Irregular expenditure	MPAC to address all investigated irregular expenditure from prior years. Investigate 2021 irregular expenditure	MPAC Chair	June 2022
STRATEGIC OBJECTIVE	Key Focus Area	ISSUE	CHALLENGE	ACTIONS	Responsibility	TIMEFRAME
		Poor performance	Lack of consequence management for poor performance.	Review the performance management policy to outline clear actions to be taken in cases of poor performance.	PMS Manager	March 2024

			Timely Auditor General Reporting and delays in responding to audit issues	Conduct regular municipal audit steering committee meetings to monitor the audit preparation process and the audit process	All Directors	Monthly (January 2024 to November 2024)
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STRATEGIC OBJECTIVE	Key Focus Area	ISSUE	CHALLENGE	ACTIONS	Responsibility	TIMEFRAME
			Weak Internal processes and controls	Develop and implement of standard procedure manuals.	Deputy CFO	March 2024
	Risk Management	Ineffective Risk management unit	Risk mitigation is a reported activity that is not verified	Risk management to verify reported risk mitigation activities through observation and inspections.	Risk Unit/Internal Audit/ Provincial Treasury	Immediately

		Risk assessment is conducted once a year and that the end of risk assessment or reporting to	Non existent monitoring of emerging risks and reporting throughout the year.	Develop a risk action log and monitor and report emerging risks on a monthly basis to senior management.	Manager: Risk management	Immediately
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		unit managers.				
	Skills Training	Inadequate knowledge of GRAP standards	Material misstatements on submitted financial statements	Train all finance employees on GRAP and Reconciliation process	Deputy CFO Manager Financial Reporting	March 2024- June 2024



ANNEXURE D

MINUTES OF AUDIT STEERING COMMITTEE

Description	Timeframe	Responsible Person
Records Management		
- Critical vacancies in Records Unit be filled	June 2024	HR Manager
- Records Manager be available in monthly steering Committee Meetings	Monthly	Records Manager
- HR Manager developed draft records management strategy to be submitted to the Director Corporate Services	March 2024	HR Manager
- Provincial Treasury Archiving Unit be engaged to assist with training and other requirements for Records Unit	March 2024	Records Manager
- Attendance registers be used to monitor leave taken and times for starting work	March 2024	HR Manager
Leave system		
- System has been rolled from 1 March 2024 and all employees are to report all issues or challenges to HR unit and IT unit	March 2024	HR and ICT Manager
- IT Unit to create a pop-up reminder on the system that will remind all officials to action their leave status.	March 2024	ICT Manager
Fruitless and Wasteful Expenditure		
- Water Services to be the unit in communication with the Department of Water and Sanitation on the issue of Invoices and Statement to submit to creditors after review of the billing and agree to avoid interest being charged	Monthly	Manager Water Services
- Electrical Unit to be the unit to communicate with Eskom on the issue of invoices and statement and submit to creditors after they have reviewed and agreed to the billing	Monthly	Manager Electrical Services
- All other directorates with creditors must follow-up on invoices and statements to be submitted to creditors on time.	Monthly	All Departments
- Department of Labour to come to BLM offices to assist HR officials with registration of all employees on their system for COIDA	March 2024	HR Manager
Recruitment Plan		
- HR to follow-up on the approval of the recruitment plan with the office of Municipal Manager		HR Manager
- HR to submit a consolidated list of posts to be advertised and indicate which post is funded and not funded.	March 2024	HR Manager
Trade payables write-off		
- Manager Expenditure to draft an advert requesting suppliers to submit their outstanding invoice for validation of the creditor before write-off.	March 2024	Expenditure Manager
- Analysis of all Creditors balances and ensure they are supported and valid creditors.	March 2024	Expenditure Manager

<ul style="list-style-type: none"> - Invalid creditors to be written off. - Letters be written to all staff who did not submit slips for fuel or any other services. - Stop the reimbursement of the cards where receipts have not been submitted 		
Revenue Collection		
<ul style="list-style-type: none"> - A notice will be sent out notifying all customers of the 50/50 incentive that was implemented. - Check the prescription Act regarding debts over the prescribed period. 	March 2024	Revenue Manager
Rand water dispute		
<ul style="list-style-type: none"> - BLM legal representatives on this matter are awaiting confirmation of date to meet with Municipal Manager for further briefing. 	March 2024	Director Corporate Services Legal Services Manager
Risk Management		
<ul style="list-style-type: none"> - Risk Unit to present - - 		
Audit Action Plan – AG		
<ul style="list-style-type: none"> - All managers and Directors to login the Treasury Portal monthly and complete the progress on the findings raised by AG - Update the actions to be undertaken. - Update the dates for resolving the findings. 	Monthly	All departments
Internal Audit Action Log		
<ul style="list-style-type: none"> - IA to circulate the Audit Committee resolutions monthly to all directorates. 	Monthly	All Departments
<ul style="list-style-type: none"> - IA to arrange a meeting with all directorates before any AC meeting, if during hours is not possible to get all directors then a virtual meeting to be scheduled for afterhours. 	Quarterly	CAE
<ul style="list-style-type: none"> - IA to write a memo to all directorates requesting all policies and resolutions for approval of those policies by council 	March 2024	CAE
<ul style="list-style-type: none"> - HR Unit to provide an update on all issues raised by IA in the next Steering Committee Meeting 	March 2024	HR Manager
AOPO		
<ul style="list-style-type: none"> - PMS to sit with Technical Services to update and align the SDBIP with the adjusted budget 	March 2024	PMS Manager PMS Officer
<ul style="list-style-type: none"> - PMS to send their report to EDM PMS unit to review 	March 2024	PMS Officer

- All Managers with Top layer on their SDBIP are requested to update and submit to PMS	March 2024	All Departments
AFS Preparation Plan		
- All reconciliations and registers are to be submitted for review against the AFS.	12 March 2024	Finance Managers
- Final AFS to be completed and submitted to IA for review by the 5 th of August 2024	5 August 2024	All Departments
- Consequence management be implemented for all departments not submitting information on time.	5 August 2024	All Directors
Reconciliations	-	-
- All outstanding reconciliations up to 31 December 2024 to be submitted to the Financial Reporting Unit	12 March 2024	All Finance Managers
- All outstanding reconciliation for January and February 2024	12 March 2024	All Finance Managers
- Consequence management be implemented.	March 2024	CFO

ANNEXURE E

FUNCTIONALITY OF BUDGET STEERING COMMITTEE



**Minutes of the Budget steering committee held on the 09th of January 2024,
Time 10H00, at Bushbuckridge Council Chamber**

1. Opening

MMC S. Mathebula officially opened the meeting with a prayer.

2. Welcoming

The Executive Mayor warmly welcomed members of the mayor committee.

3. Roll Call and Apologies

In attendance at the meeting, we were having the:

- | | |
|--|-------------------|
| • Executive Mayor | Cllr C.S Nxumalo |
| • MMC for Finance | Cllr T.W Ngomane |
| • MMC for Cooperate services | Cllr S. Mathebula |
| • MMC for Social Development | Cllr V.N Mzimba |
| • MMC for Community Safety | Cllr P.M Sambo |
| • MMC for EDPE | Cllr P. Gubayi |
| • MMC for Sports, Culture and recreation | Cllr M.P. Gumede |
| • MMC for Technical Services | Cllr L.M Nkuna |
| • Municipal Manager | Mr J Ngobeni |
| • Director Community Services | Mr A. Mnisi |
| • Chief Financial Officer | Ms T.M Mathabatha |
| • Deputy Chief Finance Officer | Mr M.B Matlala |
| • Chief Audit Executive | Mrs R. Mohlala |
| • IDP Manager | Mr T.D Chavane |
| • PMS Manager | Mr R Makhubela |

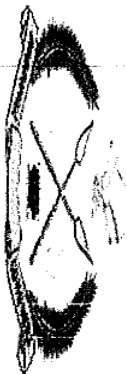
Apologies:

- Acting Council Support Manager Mrs P.T. Mhlanga – attended another meeting.

4. Remarks by the Executive Mayor

The Executive Mayor remarked that officials must stop fighting one another. We mustn't allow hatred in between each other. We must renew and unite. She also indicated that a request has been made for the purchase of the public participation vehicle (truck) and also request an updated on the issue of generators and that those generators are need urgently. The accounting officer and his director must fast-track the issue of appointments to the vacant posts. We must also resolve issues of yellow fleet, "we can't have 19 water tankers but only 06 are available".

BUSHBUCKRIDGE LOCAL MUNICIPALITY



NOTICE IS HEREBY GIVEN OF MID YEAR BUDGET ENGAGEMENT MEETING SCHEDULED
FOR 09 JANUARY 2024 TIME 10H00

TM MATHABATHA
CHIEF FINANCIAL OFFICER

ATTENDANCE REGISTER

NAME & SURNAME	SIGNATURE	SECTION	EMAIL	CELL NO
1. J. Koppelaar		MM's	hoppelaarj@bushbuckridge.gov.za	825715888
2. M. Mathabatha		CFO	mathabatha@bushbuckridge.gov.za	0719467877
3. M. Mkhonto		Deputy CFO	mathabathabushbuckridge@gmail.com	0605188501
4. C. M. Mkhonto		Finance Manager	mathabathabushbuckridge@gmail.com	0837026888
5. R. Mkhonto		Budget	Competition@bushbuckridge.gov.za	0897394241
6. AM Nivisi		Community Services	mathabathabushbuckridge@gmail.com	0826629829
7. E. Mkhonto		CAE / IT	mathabathabushbuckridge@gmail.com	0798743324
8. ES Timba		EDPE	mathabathabushbuckridge@gmail.com	0718743377
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