



**GREATER TZANEEN MUNICIPALITY
GROTER TZANEEN MUNISIPALITEIT
MASIPALA WA TZANEEN
MASEPALA WA TZANEEN**



P.O. BOX 24
TZANEEN
0850

TEL: 015 307 8000
FAX: 015 307 8049

www.greatertzaneen.gov.za

Tropical
Paradise

ANNUAL AUDIT COMMITTEE (AC) RESOLUTIONS REGISTER 2021-2022

Date of AC Meeting	Committee Resolutions	Recommendations adopted (enter yes); not adopted provide explanation	Implemented (Yes/No)
20/08/2021	The MM must take action on individuals who delayed the submission of the performance reports and must also report back on the actions taken in the next meeting.	Yes	Yes
01/09/2021	The Municipality must develop the Business Continuity Plan. The Municipality must establish the BCP steering committee, and the IT and the Risk and Compliance Managers must be the champions. Each Director must nominate an official to be part of the BCP steering committee.	Yes	Yes
01/09/2021	Internal Audit must conduct ad hoc audit on POPI Act implementation.	Yes	Yes
01/09/2021	The CFO must assist with appointing the service provider to review the Internal Audit.	Yes	No
01/09/2021	The Director PED must submit a report on limitation of scope on audit of land issued in the 2019/20 financial year.	Yes	Yes
01/09/2021	The Director Corporate Services must verify outstanding Councilors' declaration of interest and report to Internal Audit by Friday (03 September 2021)	Yes	Yes

Date of AC Meeting	Committee Resolutions	Recommendations adopted (enter yes); not adopted provide explanation	Implemented (Yes/No)
01/09/2021	The Director Corporate Services must conduct an audit on the HR policies to ensure completeness.	Yes	No
01/09/2021	The OHS office must update the Municipality about the COVID-19 cases, awareness and monitoring of cases on a weekly basis.	Yes	Yes
01/09/2021	A comprehensive employment equity report, employment equity target and the activities of the employment equity committee must be submitted to the AC.	Yes	Yes
01/09/2021	The IT division must perform a reconciliation with HR division on monthly basis on termination of employment and deactivate those officials from the system.	Yes	Yes
08/09/2021	Corrected draft APR must be submitted to AC by Friday 10 September for final inputs and final APR must be submitted to AGSA by Monday 13 September 2021.	Yes	Yes
08/09/2021	Detailed report on Mulati access road must be emailed to AC Members.	Yes	Yes
08/09/2021	Gain and losses report must be emailed to AC	Yes	Yes
08/09/2021	Corrected draft AFS must be emailed to AC and Provincial Treasury on Friday 10 September 2021 for final inputs and final draft AFS must be submitted to AGSA on Monday 13 September 2021.	Yes	Yes
08/09/2021	On the performance report Directors must change COVID 19 as the reasons for deviation and give appropriate reasons.	Yes	Yes
17/11/2021	In the next report to AC, Electrical Engineering must indicate the overtime which is as a result of loadshedding.	Yes	Yes
17/11/2021	All employees and Councilors must attend workshop on POPI Act.	Yes	No
17/11/2021	The appointment of the key positions must be prioritized.	Yes	Yes
17/11/2021	A Bursary policy to regulate the skills development must be developed with the conditions for the Bursary.	Yes	No

Date of AC Meeting	Committee Resolutions	Recommendations adopted (enter yes); not adopted provide explanation	Implemented (Yes/No)
17/11/2021	The 2018/2019 Labour Relations cases must be finalized and consider outsourcing some of the investigations.	Yes	No
22/04/2022	The appointment of the GTEDA Board must be finalised before AGSA commence with the audit as it may cause GTEDA not to get a clean audit.	Yes	No
22/04/2022	All Directors must ensure that all AC resolutions are implemented by the end of the third quarter.	Yes	No
22/04/2022	Management must develop a proper remedial plan to address findings from the Waste Management audit.	Yes	No
22/04/2022	Management must prioritize cascading of performance management to employees under the Directors.	Yes	No
24/06/2022	Internal Audit Manager must reschedule the second quarter AC meeting to accommodate the review of the mid-year performance report.	Yes	Yes
24/06/2022	The IDP and SDBIP must be aligned to avoid qualified audit opinion on performance information.	Yes	Yes
24/06/2022	The unit of measure for the targets and quarterly milestones should be aligned.	Yes	Yes
24/06/2022	A column for the ward numbers must be included in the SDBIP.	Yes	No
24/06/2022	KPI's must be reviewed to ensure that they meet the SMART criteria.	Yes	Yes
24/06/2022	The budgeted amounts must be included in the SDBIP.	Yes	Yes
24/06/2022	Accuracy and completeness of the SDBIP must be checked before submission to Council.	Yes	Yes
24/06/2022	Performance Management Officer must submit the SDBIP to Internal Audit for review before submission to Council for approval.	Yes	Yes
24/06/2022	The Risk Committee Charter must be reviewed to include aspects of Compliance.	Yes	Yes
24/06/2022	The whistle blowing by community must be added as a mitigating measure for the risk on corruption at Licensing.	Yes	Yes

Date of AC Meeting	Committee Resolutions	Recommendations adopted (enter yes); not adopted provide explanation	Implemented (Yes/No)
24/06/2022	Personal information risk register prescribed by section 19(2) of POPIA must be developed.	Yes	Yes
24/06/2022	Internal Audit must conduct POPIA readiness review.	Yes	No
29/06/2022	AC Resolutions register must be part of discussion in the Management meeting to avoid conflicting comments.	Yes	Yes
29/06/2022	Management must provide sufficient evidence on the findings they disagree on and should consider accepting improvements recommended by Internal Audit.	Yes	No
29/06/2022	The Municipality must liaise with the office of the Sheriff and indicate to them the urgency of addressing finding 28 on illegal occupation of Municipal Land	Yes	No
29/06/2022	There must be controls in place to avoid findings of amounts paid in excess of the quoted amount.	Yes	No
29/06/2022	There must be consequence management on the inaccurate declaration of interest by the service providers.	Yes	No
29/06/2022	An analysis must be done on the ownership of service providers who got business from the Municipality, by the HDI, gender, youth, BBBEE level, and whether they reside around Greater Tzaneen Municipality to see if the Municipality is contributing positively to the economic imbalance.	Yes	Yes
29/06/2022	Reasons for over and under spending should be added on 1.1 Operating expenditure v/s capital expenditure.	Yes	No
29/06/2022	Submit a report on what is done to improve the cashflow of the Municipality.	Yes	No
29/06/2022	Submit an update on the procurement plan with improvements on the planning and execution.	Yes	Yes
29/06/2022	<p>The Risk and Compliance report must include the following:</p> <ul style="list-style-type: none"> • Quarterly progress on implementation of risk mitigations in a form of a pie chart or a graph. 	Yes	No

Date of AC Meeting	Committee Resolutions	Recommendations adopted (enter yes); not adopted provide explanation	Implemented (Yes/No)
	<ul style="list-style-type: none"> • Implementation of the risk mitigation on the risk registers to assess whether management is on time, ahead or behind schedule as far as implementing the risk mitigations. • Emerging risks identified during the quarter under review. 		
29/06/2022	Overtime impact assessment report must be submitted in the next AC meeting indicating correlation between amounts paid for overtime per department versus the performance of the department against the SDBIP.	Yes	No
29/06/2022	The quarterly performance report must include comparative figures from one quarter to another.	Yes	Yes
29/06/2022	Inputs raised by the Internal Audit must be considered before the quarterly performance report is presented to the AC.	Yes	Yes
29/06/2022	Internal Audit must add a column to indicate whether management have addressed the findings raised on the audit of performance information.	Yes	Yes
29/06/2022	Reasons for deviation must be indicated where the targets are not achieved.	Yes	No
29/06/2022	Quality of the reasons for not achieving the targets should be revised.	Yes	Yes
29/06/2022	The reported performance must be done in line with the performance management framework.	Yes	Yes
29/06/2022	<p>The ICT report must include the following:</p> <ul style="list-style-type: none"> • Assurance on the backup at the CoGHSTA DRP site in terms of testing done and the results. • Vulnerability assessment to identify potential ICT risks. • Status of the ICT projects, reporting on the budget versus expenditure. • The performance of ICT service providers. • ICT unit performance against the performance targets or ICT operational plan. 	Yes	No

Date of AC Meeting	Committee Resolutions	Recommendations adopted (enter yes); not adopted provide explanation	Implemented (Yes/No)
	<ul style="list-style-type: none"> • Indication of implementation rate of the mitigation measures for the ICT risks. • The connectivity and uptime of systems for the quarter under review to see effectiveness of ICT in supporting the Municipality. 		
29/06/2022	HR Division must ensure that issues of non-attendance of training are clear in the Training Policy.	Yes	No
29/06/2022	HR Division must issue out letters with reasons why the bursary was rejected.	Yes	No
29/06/2022	Management must improve the internal controls regarding overtime findings.	Yes	No
29/06/2022	<p>The following must be included in the Litigation report:</p> <ul style="list-style-type: none"> • A column should be added to report on the ADR (Alternate Dispute Resolution) mechanism. • Progress status of each case. • The year of the cases. • All legal fees be indicated on the cases. 	Yes	Yes
29/06/2022	The Municipality must submit a detailed report in terms of the long-term plans for GTEDA regarding where they are and what needs to be done including the memorandum of incorporation of the entity as a base.	Yes	Yes