


INTERNAL AUDIT CHARTER



APPROVED BY:


MR M NAKO
MUNICIPAL MANAGER
DATE: ..21/..06/2023

APPROVED BY:

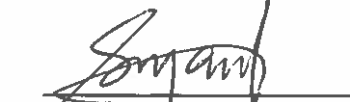

CLLR JANDA
EXECUTIVE MAYOR
DATE: ..21/..06/2023

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1. POLICY DEFINITION

1.1 In this Internal Audit Charter, unless the context indicates otherwise, a word or expression to which a meaning has been given, has the same meaning and-

"Accounting Officer"	means the Municipal Manager, referred to in section 60 of the Act
"Act"	means the Municipal Finance Management Act 56 of 2003 as amended
"Committee"	means the Audit Committee and Performance Audit Committee established in terms of Section 166 of the Act
"Chief Financial Officer"	means the employee designated in terms of section 80(2)(a) of the Act
"Local Municipality"	means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1)(b) of the Constitution of the Republic of South Africa, 1996 as a category B municipality
"Employee"	means a person in the employ of the Local Municipality as defined by section 213 of the Labour Relations Act 66 of 1995
"External Auditors"	means the Auditor-General as established in terms of section 188 of the Constitution of the Republic of South Africa, 1996
"Internal Audit Function"	means an outsourced or co-sourced service provider or internal appointed audit staff
"MLM"	Mbhashe Local Municipality
"CAE"	Chief Audit Executive; Internal Audit Manager
"IA"	Internal Audit

2. PURPOSE OF POLICY

- 2.1 The purpose of this charter is to set out the nature, role, responsibility, status and authority of Internal Auditing within the Mbashe Local Municipality, and to outline the scope of the internal audit work.
- 2.2 Having an internal audit charter also establishes the internal audit activity's position within the organisation, including the head of internal audit's reporting lines, authorising access to records, personnel, and physical properties relevant to the performance of engagements; and also defining the scope of internal audit activities. It is therefore a reference point for measuring the effectiveness of internal audit.

3. MISSION OF INTERNAL AUDIT

- 3.1 To enhance and protect organisational value by providing risk – based and objective assurance, advice, and insight.

4. OBJECTIVE OF POLICY

- 4.1 Internal Audit Charter is clearly stating that it is the provision of assurance on the adequacy and effectiveness of risk management processes in reducing risk exposures down to acceptable levels. In addition to the assurance service, the charter should also refer to the provision and nature of consulting activities.

5. SCOPE AND MANDATE

- 5.1 The mission of the Internal Audit Section is to provide an independent, objective assurance and consulting service designed to add value and improve the Service's operations, and to help Mbashe Municipality in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The scope of work of the Internal Audit Unit is to determine whether the Mbashe Municipality network of risk management, control and governance processes, as designed and presented by management, is adequate and functioning in a manner to ensure that:

- (i) Risks are appropriately identified and managed.
- (ii) Significant financial, managerial and operating information is reliable.
- (iii) Members' actions are in compliance with policies, standards, procedures, laws and regulations.
- (iv) Programmes, plans and objectives are achieved.
- (v) Resources are acquired economically, used efficiently and adequately protected.
- (vi) Continuous improvements are fostered in the Service's control processes.
- (vii) Interaction with the various governance groups within the organisation
- (viii) Significant legislative or regulatory issues impacting on the service are recognised and appropriately addressed.

6. LIMITATION OF SCOPE

- 6.1 CAE should ensure that for any attempted scope limitation by management must be reported, preferably in writing, to the Municipal Manager and to the audit committee. The question of whether an action from management in fact constitutes a scope limitation is at the judgment of the CAE. Except in cases of suspected fraud, the Municipal Manager and the Audit Committee may decide to accept a limitation of scope. In such instances, the CAE should evaluate from time to time whether the circumstances surrounding the scope limitation are still valid and whether the scope limitation needs to be reported again to the Municipal Manager and the audit committee for their renewed consideration.

7. LEGISLATIVE FRAMEWORK

- (1) The Internal Audit Function is governed in terms of section 165 of the Municipal Finance Management Act No. 56 of 2003 (as amended) (MFMA).
- (2) Municipal Systems Act, No. 32 of 2000 (MSA) which provides for the establishment of the Internal Audit Unit so as to regulate the function and to provide for matters incidental thereto.
- (3) The internal audit function may be outsourced if the municipality or the municipal entity requires assistance to develop its internal capacity and the council of the municipality has determined that it is feasible or cost effective.

8. POLICY OR PROCEDURE TARGET

- 8.1 Internal Audit charter has been developed to highlight the overall process and function of internal audit within the organisation and how it will assist the organisation to achieve its objectives.
- 8.2 The Internal Audit Unit is established to assist and advise the Accounting officer on the effectiveness of the internal controls and risk management
- 8.3 The mission is a summary of the way internal audit will provide value to the organisation.

9. GENERAL POLICY PROVISIONS

- 9.1 The purpose of this Internal Audit Charter is to communicate the progress made and the results on its implementation to the Audit Committee, Council and the management of the municipality.
- 9.2 The Internal Audit Charter has been developed and reviewed for the sole and exclusive use by the Mbhashe Local Municipality (council and management).
- 9.3 It may not be made available to anyone other than authorised persons within the Mbhashe Local Municipality or relied upon by any third party.
- 9.4 It should not be used for any other purposes for which it was not specifically scoped or designed, and as such, it should not be relied upon as evidence in any disciplinary proceedings involving employees, whether conducted internally or externally.

10. PROCEDURES FOR IMPLEMENTING POLICY

For the effective implementation of the Internal Audit Charter, all the necessary steps were followed during implementation:

- 10.1 Consultation of all the relevant stakeholders
- 10.2 Obligation of the Charter
- 10.3 Realistic of the Charter
- 10.4 Publicise of the Charter
- 10.5 Training of the relevant staff to the charter
- 10.6 Consistent implementation of the Charter and
- 10.7 Periodically review of the Charter

11. AUTHORITY

- 11.1 The Chief Audit Executive (CAE)/Head of Internal Audit is authorised to direct a comprehensive program of internal auditing within Mbhashe Municipality as per requirement of section 165 of the MFMA
- 11.2 In accomplishing the mission above, the CAE and members of Internal Audit Unit are authorised to have full, free, and unrestricted access to all organizational functions, records, property, and personnel.
- 11.3 The CAE and members of Internal Audit have full and free access to the Audit Committee.
- 11.4 The CAE/Head of Internal Audit and members of Internal Audit are authorized to have access to third or external parties' information that relates to Mbhashe Municipality (organisation & members) during the forensic and special investigation processes.

12. ACCOUNTABILITY

The CAE: Internal Audit in the discharge of his/her duties shall:

- (i) Be accountable to the Municipal Manager administratively and to the Audit Committee functionally
- (ii) Submit the annual audit plan to the Municipal Manager for information and to the Audit Committee for their review and approval.
- (iii) Report quarterly to the Municipal Manager on the adequacy of internal control
- (iv) Submit reports to the Audit Committee on ALL Internal Audit activities.
- (v) Report quarterly to the Audit Committee on whether,
 - Appropriate action has been taken on significant audit findings.

- Audit activities have been directed towards the highest exposure of risk and towards increasing efficiency, economy, and effectiveness of operations.
- (vi) On a quarterly basis, provide information on the status and results of the annual audit plan and the sufficiency of the Unit resources
- (vii) Provide annually an assessment on the adequacy and effectiveness of Mphashe Municipality process for controlling its activities and managing its risks set forth under the mission and scope of work.

13. RESPONSIBILITY

13.1 Consulting activities responsibilities

- (i) To provide consulting services which will contribute to the better management of the municipality's significant risks, without assuming management responsibilities.
- (ii) The CAE will conduct an assessment of the consulting services' impact on the objective assurance services and reach a formal agreement with the Accounting Officer
- (iii) The required services will be presented to the Audit Committee for approval.
- (iv) The following consulting services on issues relating to the governance, risk management and control processes could be rendered
- (v) Providing Executive Management with advice on the identification and assessment of significant risk exposures, with a view to improve the Municipality's control environment;
- (vi) Partake in steering committees as risk and control specialists making recommendations relating to process design;
- (vii) Facilitate a process of recommendation implementation in instances where competencies required are not available in the municipality;
- (viii) Facilitate training that contributes to good corporate governance in the Municipality; and
- (ix) Evaluate and assess new or changing services, processes, operations, and control processes, (information technology-based or otherwise), and coincide with their development, implementation, and/or expansion.

13.2 Administrative responsibilities

- 13.2.1 The CAE will develop a suitable organisational structure and maintain a professional internal audit staff complement with sufficient knowledge, skills and experience to meet the requirements of this Charter; subject to budget availability.

The CAE will prepare reports every second month to the Accounting Officers of the Municipality detailing the Internal Audit Function' performance against the annual internal audit plan and other relevant information.

13.2.2 The CAE will develop the annual budget for the Internal Audit and submit it to Accounting Officer for consideration

13.2.3 The CAE shall develop and implement a Quality Assurance and Improvement

13.2.4 Establishing procedures for the Internal Audit Function and directing its technical and administrative functions.

13.2.5 Developing and executing a flexible annual audit plan using an appropriate risk based methodology, including any risk or control concerns identified by management and submit the plan to the audit committee for review and approval as well as periodic updates.

13.2.6 Implement an annual audit plan as approved, including as appropriate any special tasks or projects requested by management and the Audit Committee.

13.2.7 Keep the Audit Committee informed of emerging trends and successful practices in internal auditing

14. PRINCIPLES FOR THE PROFFESIONAL PRACTICE OF INTERNAL AUDITING

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives, and risks of the organization.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organizational improvement

15. QUALITY ASSURANCE AND IMPROVEMENT PROGRAM

The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.

The quality assurance and improvement program must include both internal and external assessments.

a) Internal Assessments

- Ongoing monitoring of the performance of the internal audit activity; and
- Periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices.

b) External Assessments

- External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The chief audit executive must discuss with the Audit Committee and Management:
- The form and frequency of external assessment; and
- The qualifications and independence of the external assessor or assessment team, including any potential conflict of interest.

16. EXCLUSIONS

The CAE and Internal Auditors are not authorized to:

- (i) Perform any operational duties for the organisation or its affiliates.
- (ii) Initiate or approve accounting transactions external to the Internal Audit Section.
- (iii) Direct activities of any employee in the organisation not employed by the Internal Audit Section, except to the extent such employees have been appropriately assigned to auditing teams or otherwise assist the internal auditors.

17. STANDARDS OF AUDIT PRACTICE

The internal audit unit will conduct its operations in accordance with the International Standards for the Professional Practice of Internal Auditing and Internal Auditors with Codes of Conduct as issued by the Institute of Internal Auditors South Africa (IIASA)

17.1 Independence:

- (i) To be effective in performing audits the audit staff must be objective both in actuality and perception. The Section maintains independence by its organizational position, including reporting line to the Audit Committee and the Accounting Office/Municipal Manager.
- (ii) When performing the assurance function, the Section is able to determine the scope of internal auditing, perform work, and communicate the results without interference. Any restrictions are disclosed in the audit universe and approved by the Audit Committee e.g. identity of human sources
- (iii) Internal auditors who were appointed internally are allocated to assignments only if they were not operationally involved in the particular assignment during the previous twelve months in their previous functions.
- (iv) Internal Auditors are required to declare at individual level their relationship with staff or auditees
- (v) No Mbashe Municipality member may oversee the assurance engagement of internal audit over which the CAE is responsible. When on leave, the CAE delegation on administrative functions rest with Accounting Officer.

1100 – independence and objectivity

The internal audit activity must be independent, and internal auditors must be objective in performing their work.

Interpretation:

Independence is the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. To achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the chief audit executive has direct and unrestricted access to senior management and the board.

International Standards for the Professional Practice of Internal Auditing (Standards)

This can be achieved through a dual-reporting relationship. Threats to independence must be managed at the individual auditor, engagement, functional, and organizational levels.

Objectivity is an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others. Threats to objectivity must be managed at the individual auditor, engagement, functional, and organizational levels.

1110 – Organizational Independence

The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfil its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity.

Interpretation:

Organizational independence is effectively achieved when the chief audit executive reports functionally to the board. Examples of functional reporting to the board involve the board:

- Approving the internal audit charter.
- Approving the risk-based internal audit plan.
- Approving the internal audit budget and resource plan.
- Receiving communications from the chief audit executive on the internal audit activity's performance relative to its plan and other matters.
- Approving decisions regarding the appointment and removal of the chief audit executive.
- Approving the remuneration of the chief audit executive.
- Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations.

1110. A1 – The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results. The chief audit executive must disclose such interference to the board and discuss the implications.

1111 – Direct Interaction with the Board

The chief audit executive must communicate and interact directly with the board.

1112 – Chief Audit Executive Roles Beyond Internal Auditing

Where the chief audit executive has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards must be in place to limit impairments to independence or objectivity.

Interpretation:

The chief audit executive may be asked to take on additional roles and responsibilities outside of internal auditing, such as responsibility for compliance or risk management activities. These roles and responsibilities may impair, or appear to impair, the organizational independence of the

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internal audit activity or the individual objectivity of the internal auditor. Safeguards are those oversight activities, often undertaken by the board, to address these potential impairments, and may include such activities as periodically evaluating reporting lines and responsibilities and developing alternative processes to obtain assurance related to the areas of additional responsibility.

17.2 Objectivity:

Objectivity is an independent mental attitude which internal auditors should maintain in performing audits. This requires internal auditors to perform audits in such a manner that they have an honest belief in their work, product and that no significant quality compromises are made.

In order to maintain objectivity, auditors will immediately inform the CAE:

- (i) Internal Audit of any factors that may be perceived as impairing their objectivity on an assigned audit or consulting services. Also, auditors will take great care to prevent even a perception of partiality by maintaining a professional distance from the staff of the client while performing an audit.
- (ii) Staff assignments of internal auditors should be rotated periodically when it is practical to do so.
- (iii) Persons transferred to or temporarily engaged by the internal audit activity should not be assigned to audit those activities they previously performed until a reasonable period of time has elapsed. Such assignments are presumed to impair objectivity and should be considered when supervising the audit work and reporting audit results.
- (iv) The results of audits should be reviewed before the related audit report is released to provide reasonable assurance that the work was performed objectively.
- (v) Finally, auditors will not accept anything of value from an employee, supplier, or business associate of the Organisation which would impair or be perceived to impair their professional judgement or objectivity. Any gifts accepted will be immediately reported to CAE and the Chief Financial Officer, the latter in terms of Mbhashe Municipality policy on gifts.
- (vi) The internal auditor's objectivity is not adversely affected when the auditor recommends standards of control for systems or reviews procedures before they are implemented.
- (vii) Designing, installing and operating systems are not audit functions. Performing such activities is presumed to impair audit objectivity.

17.3 Due professional care:

Due Professional Care calls for the application of the care and skills expected of a reasonably prudent and competent internal auditor in similar circumstances.

- (i) Professional care should, therefore, be appropriate to the complexities of the audit being performed. In exercising due professional care, internal auditors should be alert to the possibility of intentional wrongdoing, errors and omissions, inefficiency, waste, ineffectiveness, and conflicts of interest.
- (ii) They should also be alert to those conditions and activities where irregularities are most likely to occur. In addition, they should identify inadequate controls and recommend improvements to promote compliance with acceptable procedures and practices. Due care implies reasonable care and competence, not infallibility or extraordinary performance.
- (iii) It therefore requires internal auditors to conduct examinations and verifications to a reasonable extent, but does not require detailed audits of all transactions. Accordingly, an internal auditor cannot provide absolute assurance that non-compliance or irregularities do not exist.
- (iv) The annual audit coverage plan is based on organisational risk management process already in place within Mbhashe Municipality and is aligned to corporate priorities.
- (v) The audit plan includes projected internal audit activities (internal control awareness campaigns) as well as projected management activities such as new and major computer systems.
- (vi) The audit plan includes the budget and staff resources required to accomplish the plan and allow flexibility for unforeseen events.

- (vii) Internal auditors are required to have sufficient knowledge to identify indicators of fraud, but are not required to have knowledge of a person whose primary responsibility is fraud detection.
- (viii) Internal audit staff undergoes continued training from time to time in their disciplines to stay abreast of technological advances and changes in Mphashe Municipality business and their profession.

18. RELATIONSHIP WITH THE AUDITOR GENERAL

18.1 The Auditor-General (AG) will be notified of the activities of the internal auditing unit in-order to minimise duplication of audit effort. This will be accomplished by:

- (i) a meeting between MLM Internal Audit and the AG to discuss the audit plans of both parties;
- (ii) Periodic meetings to discuss the audit plan scope and activities; with approval from the Municipal Manager
- (iii) exchange internal and external audit management letters and reports between Mphashe Municipality Internal Audit and the AG

19. CODE OF ETHICS AND CONDUCT

- (1) Internal audit staff members have a responsibility to conduct themselves in such a manner that their good faith and integrity are not open to question.
- (2) Standards of professional behaviour are based upon the Code of Ethics issued by the Institute of Internal Auditors and the Code of Conduct applicable to the Public Sector.
- (3) By virtue of being members of the IIA and employed in the Public sector, all Mphashe Internal auditors are bound by the aforementioned Codes.

20. ASSURANCE SERVICES

20.1 Assurance services include financial, compliance, information technology, and operational audit engagements and special investigations.

20.2 The role of Internal Audit in the Municipality is to assist the Municipal Manager and the Council to meet their objectives and to discharge their responsibilities by providing an independent appraisal of the adequacy and effectiveness of the controls set up by management to help run the municipality. The controls subject to evaluation should encompass the following:

- The information systems environment;
- The reliability and integrity of financial and operational information;
- The effectiveness of operations;
- Safeguarding of assets; and
- Compliance with laws, regulations, council directives and controls

21. CONSULTING SERVICES

These services are advisory in nature and the scope is agreed with the client. These services are performed at the request of management and provide advisory-related services and are intended to add value and improve the organization's governance risk management and control processes without the internal auditors assuming management responsibilities. The consulting services will include advice, facilitation, and training and analyses activities if necessary.

21.1 Types of consulting engagements

Internal audit should obtain an understanding of the nature of the engagement to clearly articulate the terms of reference. Agreed upon procedures should be documented in the engagement letter and agreed upon with the client.

The types of consulting work include the following:

- Formal consulting engagements – those that are planned and subject to written agreement;
- Informal consulting engagements – routine activities such as participation on standing committees, limited-life audit projects, ad-hoc meetings and routine information exchange;
- Special consulting engagements – participation on dedicated teams such as system conversion team; and emergency consulting engagements – participation on a team established for recovery or maintenance of operations after a disaster or other extraordinary event, or a team assembled to supply temporary help to meet a special request or unusual deadline.
- Objectives, scope and limitations of the consulting assignment should be confirmed in writing in an engagement letter. The responsibilities of both management and internal audit should be defined and documented in the engagement letter that should be signed by both parties.
- All working papers prepared during the execution of the consulting engagement should be kept as evidence of conducting the procedures.
- Internal audit should communicate issues and preliminary results of the consulting engagement with line management during the conduct of the assignment.
- Report to management may either be oral by conducting a meeting session with line management or written updates can be provided to management. As agreed upon in the engagement letter, internal audit should report results of the consulting activity.

21.2 Acceptance of consulting engagements

The following guidelines are provided for assisting the internal audit activity in accepting consulting activities:

- Some consulting activities are specifically identified in the approved internal audit annual plan;
- Other consulting activities are initiated by managers communicating directly
- The CAE should request the audit committee's approval for consulting activities that significantly affect the approved internal audit's annual operational plan;
- The CAE should consider the impact of independence and objectivity on the internal audit activity before acceptance of the consulting activities;

- The CAE should consider whether the internal auditors have the requisite skills, knowledge, time and competencies to perform the proposed consulting activities and
- The CAE should consider the risks associated with the proposed consulting activities.

22. QUALITY ASSURANCE

- 22.1 The Municipal Manager -(Head of Internal Audit) must develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity and continuously monitors its effectiveness. 19.2 This programme should include periodic internal and external assessments and on-going internal monitoring.
- 22.2 Each part of the programme should be designed to help the internal audit activity to add value to and improve the client organisations' operations and to improve assurance that the internal audit activity is in conformance with the SPPIA and the Code of Ethics.
- 22.3 The quality assurance should be done on an annually basis.
- 22.4 Recommended panel or stakeholders to perform the assessment, should be but not limited to:
- 22.5 District municipality together with Provincial treasury and COGTA should be involved during the assessment of the Internal Audit unit in conformance with the IIASA Standards and the results should be communicated with the Accounting Officer

23. REPORTING AND CONCLUDING

- 23.1 The report for each review will contain practical recommendations in the event of any control weaknesses identified.
- 23.2 The following process normally results in effective implementation of our recommendations.
- 23.3 Discussing the draft report with line management / process owners to confirm factual accuracy prior to obtaining management comments.
- 23.4 Confirm, in conjunction with management, those individuals who would be responsible to implement each recommendation, with mutual agreed realistic target dates;
- 23.5 Conducting workshops with management to discuss findings and recommendations;
- 23.6 Issuing final report to management with executive summary of key findings and detailed section outlining the findings, risk, recommendations and individuals responsible for implementing recommendations and
- 23.7 The responses from the management should be sent back to the Internal Audit within SEVEN days and if no responses obtained, the report will be discussed with the audit committee.

In carrying out our mission, we share certain beliefs and values

Our primary focus is to provide excellent service to Mbhashe Municipality. Our examinations will be performed in accordance with applicable standards established by Institute of Internal Auditors (IIA) and Treasury regulations issued in terms of MFMA.

We are committed to the highest degree of fairness, integrity, and ethical conduct in the performance of our mission.

We will adhere to the Code of Ethics as established by the Institute of Internal Auditors (IIA)

We will not issue a report without first allowing the recipient the opportunity to review, challenge, question, and respond to our findings and conclusions.

Our relationships with the Mbashe Municipality community will be characterized by respect, helpfulness, sharing, patience, and openness.

We are committed to maintaining our professionalism as internal auditors through continuance of our education and training. Although we are part of the Mbashe Municipality we are committed to maintaining our independence in defining the scope and objectives of our examinations

24. SIGNATURES, EXECUTION AND REVIEW OF THE CHARTER:

This Internal Audit Charter has been prepared by CAE, signed by both Municipal Manager and Chairperson of the Audit Committee; it is also subjected to an annual review for changes and the effected reviews/changes should be signed as a form of approval by both Municipal Manager and Audit Committee Chairperson

25. POLICY GOVERNANCE

INTERNAL AUDIT CHARTER

Policy Governance

Policy Title		
Policy Version		
<u>Role & Process</u>	<u>Responsible Individual Name and/or Date</u>	<u>Responsibility Accepted Signature</u>
Senior Manager Corporate Services		
Policy Custodian		
Policy Author		
LLF Consultation Date		
LLF Consultation Reference		
Council Approval Date		
Council Approval Reference		
(UNIT) eg. Manager Human Resources		

Policy Approved		
Policy Inception Date		
Review Start Date		
Review Completion Date		
Legislative References		
Policy Review "Triggers"		
Comments		

26. APPROVAL

26.1 The Internal audit responsibilities as set out in this Charter is hereby approved, for and on behalf of the Municipality:

Recommended by

Mr. M Nako

Municipal Manager

For and on behalf of the Committee:

CHAIRPERSON OF AUDIT COMMITTEE

DATE:

MAYOR: MBHASHE LOCAL MUNICIPALITY

DATE: