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MINUTES OF THE AUDIT AND PERFORMANCE AUDIT COMMITTEE (APAC) MEETING

Name of Meeting: Audit and Performance Audit Committee (APAC) Meeting

Date: 26 June 2024

Time: 09H00

Venue: Video Conferencing Facility (Virtual Meeting)

Committee Members:

Mr. A. Dippenaar	Chairperson
Mr. R. Rhoda	Member
Mr. P. Silbernagl	Member
Prof. N. Olivier	Member

Officials:

Ms. A. Vorster	Municipal Manager
Mr. K. Stuurman	Director: Community Service
Mr. J. Bester	Acting Director: Infrastructure Services & Manager: Project Management and Building Maintenance
Mr. W. Treurnicht	Senior Manager: Civil Engineering Services
Mr. G. Botha	Manager: Water Services
Mr. J. de Jager	Manager: Budget, Reporting & Expenditure
Mr. A. Petersen	Senior Internal Auditor
Mr. H. Swart	Internal Auditor
Ms. M. Vermeulen	Internal Audit Intern
Mr. Z. Wiese	Performance & Compliance Officer

AGENDA ITEM	RESOLUTION	RESPONSIBLE OFFICIAL
1. OPENING AND WELCOMING The Chairperson opened the meeting by welcoming all attendees. Furthermore, the Chairperson acknowledged Mr. R. Rhoda, attending his last meeting as a member of the Audit and Performance Audit Committee, and expressed deep appreciation for his four years of dedicated service to the Audit and Performance Audit Committee. The Chairperson also mentioned that Ms. K. Talmakkies will commence her role as a member of the Audit and Performance Audit Committee starting on 01 July 2024 and is the replacement for Mr. Rhoda.		Chairperson



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2. APPLICATION FOR LEAVE OF ABSENCE The following member could not attend the Audit and Performance Audit Committee meeting due to being on leave: Ms. E. Wasserman: Director: Financial Services Ms. Vorster indicated that Mr. J. De Jager (Manager: Budget, Reporting and Expenditure) will cover the agenda items on behalf of the Chief Financial Officer.	The Audit and Performance Audit Committee acknowledges the application for Leave of Absence of the Chief Financial Officer and that the Manager: Budget, Reporting, and Expenditure will cover the agenda items on behalf of the Chief Financial Officer.	Chairperson
3. DECLARATION OF INTEREST: COMMITTEE MEMBERS The Audit and Performance Audit Committee members and the Senior Management team had no interests to declare during the meeting.	The Audit and Performance Audit Committee Members and the Senior Management team had no interest to declare.	All
4. FINALISATION OF THE AGENDA The agenda was accepted. After the acceptance of the agenda, Mr. Dippenaar added the AfriForum litigation on tariffs, under agenda item 9: General.	The Audit and Performance Audit Committee members and the Senior Management team accepted the agenda after the new item was added.	Chairperson
5. MINUTES OF PREVIOUS MEETING: 16 April 2024 The minutes of the previous meeting, dated 16 April 2024 were reviewed and amendments were made. The following corrections were made to the meeting minutes of 16 April 2024 after the detailed review of the Audit and Performance Audit Committee: On page 4 under agenda item 6.1 2022/2023 AGSA Audit Outcome: The statement made by the Acting Director: Infrastructure Services was incorrectly recorded and should be amended to read as follows:	The minutes of the meeting held on 16 April 2024 were reviewed and corrections were identified and corrected as indicated by the Audit and Performance Audit Committee.	Chairperson



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"The water losses as recorded would be less once a few more meters have been installed". - On page 5 under agenda item 7.1 Financial In-Year Reporting: The statement should read that all masterplans are out of date instead of masterplans are outdated. - On page 6 under agenda item 7.2 Risk Management Status Update: Fraud and Risk Management Committee Meeting minutes of 13 February 2024: The Business Resilience Plan was circulated to the Audit and Performance Audit Committee on 17 April 2024 after the initial meeting which was held on 16 April 2024. - On page 10 under agenda item General, the surname of one Audit and Performance Audit Committee member was spelled incorrectly. - The word scrutinised should be replaced with either review or noted in the resolution as the Audit and Performance Audit Committee reviews the documents submitted and in some instances approves the respective documents. Also, for uniformity, it was recommended that the municipality should either use United States (UK) English or South African English for all documentation. The corrections to the Audit and Performance Audit Committee Meeting minutes dated 16 April 2024 were made.		
5.1. Matters arising from the previous minutes The Audit and Performance Audit Committee raised the following matters from the minutes: Page 2, 5 & 5.2: Mr. P. Silbernagl indicated that the request for the Draft Business Resilience plan to be circulated does not form part of the previous minutes. In addition, Mr. Silbernagl indicated that the water losses are not recorded correctly in the minutes as indicated by the Acting Director of Infrastructure.	The matters arising from the previous meeting minutes of 16 April 2024 were discussed and resolved.	Chairperson



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6. PRESENTATIONS:		
6.1 Blue Drop, Green Drop, and Green Drop Watch Reports Mr. Treurnicht provided a comprehensive overview of the Blue Drop, Green Drop, and Green Drop Watch reports to the Audit and Performance Audit Committee. He noted that the overall score remained consistent with the previous Blue Drop report audit conducted in 2014. Additionally, he mentioned that the entire Blue Drop programme was discontinued in 2013/2014 and restarted in 2022. Mr. Treurnicht reported that, despite encountering data submission challenges, the municipality has shown improvement and continues to achieve a passing rate, although there remains room for further enhancement. He further explained that Buffeljagsrivier requires future upgrades, as it is operating at 90% capacity utilisation, while other plants have ample spare capacity following recent upgrades. Mr. Treurnicht mentioned further that the Audit and Performance Audit Committee should take note of the very rough order of magnitude (VROOM) assessment that was performed in the audit process on outstanding upgrades, maintenance, and refurbishment works. The VROOM amount presented the estimated amount needed for upgrades and refurbishment works to be fully operational and of a high standard. Unfortunately, the amount is not available in the budget of the municipality for the maintenance of all equipment for each respective plant. Mr. Treurnicht further confirmed that the municipality will undertake a cost and supply study for water and sewerage services in the coming months to estimate the appropriate costs for these services. He recommended that this shortfall could be addressed by adjusting the water tariffs. Mr. Treurnicht further stated that the municipality is currently undertaking various maintenance works across all plants. Although these efforts exceed the current budget's capacity,	The Audit and Performance Audit Committee expressed their concerns to the management team and recommended applying for additional conditional grants and funding from authorities such as the Provincial and National Treasury, the Department of Water Affairs and Sanitation, and COGTA.	Acting Director of Infrastructure



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the municipality is effectively utilising the available funds. Mr. Treurnicht further highlighted that there is a lack of proper registration of the WTWs and non-compliance of process controllers and supervisory staff. He stressed the point that the municipality is struggling to find suitable personnel to do the work that is required. He further noted that the appointed process controller for Barrydale resigned before commencing duties. Mr. Treurnicht recommended that the municipality should invest in junior staff and provide training to elevate their skills to the required professional level. This recommendation was supported by Mr. Silbernagl, who emphasised the need for the professional development of junior staff given the funding constraints of the municipality. With this in mind, the municipality aims to achieve at least an 80% or higher Blue Drop score in the years 2021/2022. Mr. Treurnicht also highlighted that some of the proactive actions taken forward will be to get the audit process sorted out and submit accurate records. Prof. Olivier raised a concern regarding the unskilled and non-compliant process controllers and supervisors, emphasising the need for the municipality to outline the procedures and steps being taken to address this critical issue. He further opined that the municipality should enforce consequence management through verbal or written warnings. In response, Mr. Treurnicht mentioned that the organogram does not currently provide for these posts and highlighted the existing funding constraints. He also noted that the organogram of the municipality does not comply with regulations, making it challenging to appoint qualified and skilled process controllers and supervisors. Prof. Olivier further inquired about the financial viability of the municipality, as investigated by the Provincial Treasury, and whether the municipality is seeking additional funding, such as conditional grants from the National Department of Water Affairs and Sanitation or the National COGTA, to address its financial challenges. Ms. Vorster responded that the municipality is indeed applying for conditional grant funding, but highlighted that the funds received are insufficient to		



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address all the financial challenges. She also confirmed that the outcome of the financial viability assessment of the municipality has been received. In terms of the green drop report, Mr. Treurnicht mentioned that there was only a progress report available for the green drop report for the 2023/24 financial year. He noted that the municipality faced challenges with the system for issuing all the certificates, with only Buffeljags documentation still outstanding. He emphasised that Barrydale is operating near full capacity, and the municipality, in collaboration with appointed consultants, has begun the process to secure approvals for constructing a new sewerage plant system. This upgrade is prioritised for Barrydale, with Buffeljags to follow. The other plants currently have sufficient capacity. Mr Treurnicht also mentioned that some figures in the Blue Drop report are incorrect due to the submission of incorrect documentation, which resulted from issues with the audit work and data submission. He expressed that the scores do not accurately reflect the actual conditions of the works. Moving forward, the municipality plans to be more proactive in submitting reliable documentation to achieve a representative score. Mr. Treurnicht further highlighted that financial constraints hinder the appointment of additional staff, leading to capacity issues, which also contribute to the scoring outcomes as per the Blue Drop report.		



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6.2 OPCAR Report Mr. De Jager briefed the Audit and Performance Audit Committee on the outstanding COMAFs in the OPCAR report. He mentioned that the COMAFs had been consistently addressed, with some to be resolved by 30 August 2024. Mr. De Jager highlighted that COMAF 6, concerning the output tax treatment of library funding, remains unresolved as the municipality is awaiting a response from the Auditor-General South Africa (AGSA) and the South African Revenue Services (SARS) on how to proceed with this matter. Prof. Olivier recommended that page numbers should be inserted and spelling mistakes corrected for ease of reading. He expressed concern about numerous COMAFs in the OPCAR report which is due on 30 June 2024. Prof Olivier suggested that the municipality should adjust the due dates for new COMAFs to 30 May to allow sufficient time for resolution before year-end. He also recommended submitting a status OPCAR report going forward. In response, Ms. Vorster emphasised that the audit was delayed due to the protest action, but assured that the OPCAR report would be presented to the Audit and Performance Audit Committee at the next meeting. Mr. De Jager added that under normal circumstances, the OPCAR report would not have a due date of 30 June, but unforeseen circumstances faced by the municipality disrupted the submission of supporting documentation and the audit process.	The Audit and Performance Audit Committee reviewed the detailed OPCAR report submitted. The Audit and Performance Audit Committee highlighted concerns especially the due dates for COMAFs to be addressed, spelling mistakes, and the omission of page numbers on the OPCAR report. Furthermore, the Audit and Performance Audit Committee made recommendations which will be beneficial to the municipality in the overall presentation of the OPCAR report as well as the effectiveness of addressing COMAFs before the year-end period.	Manager: Budget, Reporting & Expenditure



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6.3 Performance and Compliance Management Policy Framework Mr. Wiese delivered a detailed presentation to the Audit and Performance Audit Committee on the Performance and Compliance Management Policy Framework report. Mr. Silbernagl suggested that the municipality should allocate resources towards emphasising impact reporting and addressing key municipal challenges, rather than investing extensive hours in reviewing lengthy documentation. In response, Mr. Wiese responded that such documentation is mandated by National Treasury as a compliance requirement, and municipalities should adapt and customise it to suit their specific environments. Prof. Olivier inquired about the municipality's adoption of a compliance register and its current monitoring mechanisms for compliance. Ms. Vorster replied that while the municipality currently lacks a compliance register, they are contemplating the development of a consolidated compliance register.	The Audit and Performance Audit Committee reviewed the performance and compliance management policy framework and highlighted concerns in terms of the length of the documentation. Furthermore, the Audit and Performance Audit Committee proposed that the municipality should consider developing a compliance register as reference was made to the register in the performance and compliance management policy framework.	Performance & Compliance Officer
7. STANDING ITEMS		
7.1 Financial In-Year Reporting: Mr. De Jager briefly explained the section 71 report to the Audit and Performance Audit Committee. Mr. De Jager highlighted that the municipality applied for a rollover on unspent grant funding. Prof. Olivier raised a concern about the total amount for capital expenditure which amounted to R 74.9 million of which only R 34.5 million has been expensed, presenting a 46.1% spending with 53.9% still needing to be spent. Prof. Olivier further emphasised that taking into account the capital commitments of R 9,04,410.71 the municipality will utilise the remaining capital amount by the end of June 2024 on infrastructure projects. Mr.	The Audit and Performance Audit Committee reviewed the In-Year reports and raised concerns in terms of capital expenditure. The Audit and Performance Audit Committee also highlighted concerns on the litigation of AfriForum based on the tariff's submissions to NERSA.	Manager: Budget, Reporting & Expenditure



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De Jager responded that the amount applies to both May and June 2024 and that the delays in the Supply Chain Management processes should also be taken into account. Ms. Vorster also responded by stating that not all capital will be utilised by the end of June 2024 due to challenges in the Supply Chain Management processes, however, the municipality applied for rollovers. Mr. Bester commented that the municipality applied for rollover on the following: - Rietkuil reservoirs: funding was received later in the year. - Disaster funding: the procurement process was halted for a period. - WSIG/MIG: MIG will have percentage spending close to 100% while WSIG should achieve a target of 95%. - Normal capital projects: during the fire and protest action all capital projects were halted for that interim period. Mr. Silbernagl highlighted the financial sustainability of the municipality as well as the litigation of AfriForum. Ms. Vorster responded by stating that AfriForum is taking NERSA to court based on the manner the tariffs were calculated. She clarified that the municipality had submitted its tariffs to NERSA for approval, based on a cost of supply study using NERSA's prescribed templates. Ms. Vorster mentioned that the municipality had not received any settlement conditions from AfriForum. She highlighted that the only tariff adjustment made by the municipality was a 1% reduction in the water tariff, which was justified by an analysis of projected weather patterns for the year.		
7.2. Risk Management Status Update: <u>2023/24 Strategic and Operational Risk Register</u> Mr. Wiese delivered a comprehensive overview of the 2024/2025 Strategic and Operational Risk Register and highlighted that the following key risks were identified during the Fraud and Risk Management Committee: Grant funding rollover	The Audit and Performance Audit Committee reviewed the strategic and operational risk register for the 2024/25 financial year and made comments in terms of the new emerging	Performance & Compliance Officer



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- Poor public participation and public trust - Record management Mr. Wiese mentioned that the risk management function will reside from 01 July 2024 with the Compliance and Performance Management officer. Mr. Silbernagl also proposed that the municipality should reassess the risk pertaining to loadshedding and Mr. Wiese responded that during the risk assessments for the 2024/25 financial year the risk will be evaluated and assessed. <u>2023/2024 4th Quarter Fraud and Risk Management Committee (FARMCO) Chairperson's Report</u> Mr. Wiese presented the Fraud and Risk Management Committee (FARMCO) Chairperson's report to the Audit and Performance Audit Committee. In addition, the fourth quarter Fraud and Risk Management Committee (FARMCO) meeting commenced on 13 May 2024. <u>Fraud and Risk Management Committee Meeting Minutes: 13 May 2024</u> Mr. Silbernagl requested that the Fraud and Risk Management Committee distribute the draft Blackout Strategic Plan and the Landfill Site Strategic Plan to the Audit and Performance Audit Committee for review and feedback. Additionally, Mr. Silbernagl noted an error in the Fraud and Risk Management Committee meeting minutes, where it was incorrectly stated that the draft Business Resilience Plan had been circulated. He clarified that the Business Resilience Plan was submitted to the Audit and Performance Audit Committee on 17 April 2024.	risks that were identified during the Fraud and Risk Management Committee meeting. In addition, the Fraud and Risk Management Committee Meeting minutes were reviewed by the Audit and Performance Audit Committee and corrections to the minutes were made as per the recommendations of the Audit and Performance Audit Committee.	
7.3 4th Quarter Chief Audit Executive Progress Report Mr. Petersen presented the Chief Audit Executive progress report to the Audit and Performance Audit Committee, noting that the 2023/24 Risk-Based Audit Plan has achieved a completion rate of 94% (16 out of 17 audits). He mentioned that only the audit	The Audit and Performance Audit Committee reviewed the Chief Audit Executive's progress report.	Senior Internal Auditor



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report on Land Invasion and Erection of Illegal Structures remains outstanding, attributed to the expanded audit scope. Ms. Vorster added that informal settlements in the Swellendam region have significantly increased, particularly among laborers commuting to Cape Agulhas who now reside in these areas of Swellendam.		
7.4 Combined Assurance Model Mr. Petersen provided a comprehensive presentation on the Combined Assurance Model to the Audit and Performance Audit Committee, focusing on the top ten strategic and operational risks and noting that the risk universe remains unchanged. Prof. Olivier pointed out that certain risks were assessed as ineffective and requested management to elaborate during the next risk assessment on the measures planned to mitigate these risks, aiming to improve their rating to effective or moderately effective.	The Audit and Performance Audit Committee reviewed the Combined Assurance Mode and made recommendations to strengthen the controls and measures on the risks with an ineffective rating.	Senior Internal Auditor
7.5 4th Quarter Follow-up Report Mr. Petersen delivered the 4th Quarter Follow-up Report to the Audit and Performance Audit Committee, emphasising the outstanding findings for the committee's attention. Mr. Dippenaar raised an issue with the 4th Quarter Follow-up Report, noting that the report is dated 26 June 2024, but was signed on 18 June 2024. Furthermore, Mr. Dippenaar recommended that the report date should not be later than the date it was signed.	The Audit and Performance Audit Committee reviewed the 4th quarter follow-up report and made a recommendation that the report date which is normally the Audit and Performance Audit Committee meeting date should be aligned with the date the report was compiled and signed.	Senior Internal Auditor



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7.6 Information & Communication Technology (ICT) Mr. De Jager noted that no steering committee meetings took place during the quarter. He also reported that while the System Administration vacancy was advertised and interviews conducted, the selected candidate declined the appointment offer. Consequently, the municipality has restarted the recruitment process. Ms. Vorster added that the Chief Financial Officer is currently acting as the Information and Communication Technology Manager. Ms. Vorster further responded that the municipality contacted the Provincial Treasury for assistance, however, it was confirmed that they can only assist with the review of the Information and Communication Technology policies. Ms. Vorster mentioned that the municipality is making use of an outsourced contractor to do the ICT work of the municipality.	The Audit and Performance Audit Committee acknowledges that the municipality is in the process of readvertising the post and that for the interim an outsourced contractor was appointed.	Manager: Budget, Reporting & Expenditure
7.7 Reporting of Fraud-Related Matters (if any) Ms Vorster reported that a meeting took place involving the Municipal Manager, Senior Internal Auditor, and the contractor regarding alleged fraud and corruption activities identified by the company. However, no concrete evidence was presented during the meeting to substantiate the contractor's accusations against the municipality. Ms Vorster also mentioned that the Internal Audit function conducted an independent review of these allegations and did not identify any concerning indicators.	The Audit and Performance Audit Committee takes note of the fraud-related accusation matters that were reported during the fourth quarter.	All
7.8 Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFW) Mr. De Jager presented the unauthorised, irregular, fruitless, and wasteful expenditure (UIFW) report from June 2023 – May 2024 and highlighted the following:	The Audit and Performance Audit Committee reviewed the Unauthorised, Irregular, Fruitless, and Wasteful expenditure reports. The ASLA Construction for the housing project in Swellendam, Railton was	Manager: Budget, Reporting & Expenditure



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<u>Unauthorized Expenditure</u> - Depreciation charges on Health Services and Water management. <u>Fruitless and Wasteful Expenditure</u> - Non-compliance with SCM to Preferential Procurement Regulation 2022 below R30 000 (Various), Macnay CC, ASLA Construction and Hessequa Consulting Engineers. <u>Irregular Expenditure</u> - ASLA Construction for the housing project in Swellendam, Railton	the only irregular expenditure matter for the quarter.	
8. NEW MATTERS FOR CONSIDERATION		
8.1. 2023/24 3rd Quarter Performance Management Review Mr. Petersen formally presented the 2023/24 3rd Quarter Performance Management Review to the Audit and Performance Audit Committee highlighting the key issues identified during the audit engagement.	The Audit and Performance Audit Committee reviewed the 3 rd Quarter Performance Management Review.	Senior Internal Auditor
8.2. 2023/2024 Supply Chain Management Procurement & Compliance Review Mr. Petersen formally presented the Supply Chain Management Procurement & Compliance Review to the Audit and Performance Audit Committee and highlighted the key issues identified during the audit engagement.	The Audit and Performance Audit Committee reviewed the Supply Chain Management (SCM) Procurement & Compliance Review.	Senior Internal Auditor



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8.3. Internal Quality Assurance and Improvement Program Review Mr. Petersen formally presented the Internal Quality Assurance and Improvement Program Review to the Audit and Performance Audit Committee. As part of the International Professional Practise Framework (IPPF), each Internal Audit function must be annually assessed to determine whether the function is still operating within the mandate of the IPPF.	The Audit and Performance Audit Committee reviewed the Internal Quality Assurance and Improvement Program report.	Senior Internal Auditor
8.4. 2024/2025 Audit and Performance Audit Committee Charter Mr. Petersen formally presented the Audit and Performance Audit Committee Charter to the Audit and Performance Audit Committee.	The Audit and Performance Audit Committee reviewed the Audit and Performance Audit Committee Charter provided input and made recommendations.	Senior Internal Auditor
8.5. 2024/2025 Internal Audit Charter Mr. Petersen formally presented the Audit and Performance Audit Committee Charter to the Audit and Performance Audit Committee.	The Audit and Performance Audit Committee reviewed the Internal Audit Charter provided input and made recommendations.	Senior Internal Auditor
8.6. Internal Audit Three-year Rolling Strategic Plan for the period 1 July 2024 to 30 June 2027) Mr. Petersen formally presented the Internal Audit Three-year Rolling Strategic Plan to the Audit and Performance Audit Committee.	The Audit and Performance Audit Committee reviewed the Internal Audit Three-year Rolling Strategic Plan and provided input and recommendations.	Senior Internal Auditor



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8.7. Internal Audit Evaluation by the Audit Committee & Management Mr. Petersen mentioned that the Audit and Performance Audit Committee needs to evaluate the Internal Audit function for the 2023/24 financial year to determine whether the function is operative.	The Audit and Performance Audit Committee members as well as the Senior Management Team need to evaluate the Internal Audit function and provide feedback.	Senior Internal Auditor
8.8. APAC Meeting Schedule & Work Plan Mr. Petersen presented the proposed Audit and Performance Audit Committee meeting schedule and work plan for the 2024/2025 Financial year.	The Audit and Performance Audit Committee takes note of the 2024/2025 financial year.	Senior Internal Auditor
9. General Ms. Vorster and the Audit and Performance Audit Committee members applauded Mr. Rhoda for serving on the Audit and Performance Audit Committee (APAC) of Swellendam Municipality.		All
10. Closure The Chairperson closed the meeting and thanked everyone who participated in the session. Without any further items to discuss the meeting was closed at 12h00.		Chairperson