

SWELLEN DAM MUNICIPALITY



INTERNAL AUDIT CHARTER

2024/2025



HISTORY OF REVIEW AND APPROVAL

Author of Document:

Version	Author	Date Compiled
1	CAE: Mr. JP Rossouw	Feb 2014

Reviewer of Document:

Version	Reviewed By:	Comments	Date Reviewed
2	CAE: Mr. JP Rossouw	Internal Auditor reviewed the Charter and recommends the inclusion of the responsibilities of Internal Audit in terms of Combined Assurance	30 April 2015
3	CAE: Mr. JP Rossouw	The Internal Auditor reviewed the Charter and amended the Authority section (Section 5)	2 June 2016
4	CAE: Mr. JP Rossouw	The Internal Auditor reviewed the Charter in terms of the Quality Assurance Review	16 November 2016
5	CAE: Mr. JP Rossouw	Included the Revised Internal Audit Standards and the Mandatory Recognition requirements	5 April 2017
6	CAE: Mr. JP Rossouw	Annual Review for 2018/2019	21 May 2018
7	CAE: Mr. JP Rossouw	Annual Review for 2019/2020	13 June 2019
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9	CAE: Mr. JP Rossouw	Annual Review for 2021/2022	27 May 2021
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11	SIA: Mr. A Petersen	Annual Review for 2023/2024	3 June 2023
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Approved By:

Version	Approved By:	Date Approved
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2	Audit and Performance Audit Committee	24 June 2015
3	Audit and Performance Audit Committee	7 June 2016
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1. INTRODUCTION

The purpose of this charter is to set out the nature, role, responsibility, status, and authority of Internal Auditing within the Swellendam Municipality and to outline the scope and responsibilities of the Internal Audit function.

The charter establishes the Internal Audit position within Swellendam Municipality including the nature of the Chief Audit Executive's (CAE) functional reporting relationship with the Audit and Performance Audit Committee; authorises access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of Internal Audit activities.

The Council and the Audit and Performance Audit Committee are responsible for overseeing the establishment of effective systems of internal control to provide reasonable assurance that Swellendam Municipality's financial and non-financial objectives are achieved.

2. STATUTORY/ LEGISLATIVE FRAMEWORK

In terms of Section 165 (1) of the Municipal Finance Management Act (MFMA) 56 of 2003, each municipality must have an Internal Audit Unit. Section 165 (2) of the MFMA, gives guidance on what is expected of the Internal Audit unit with regard to responsibility, functions, and reporting requirements.

Section 165 (1) of the Municipal Finance Management Act (MFMA) of 2003 states that:

" (1) Each municipality and each municipal entity must have an Internal Audit unit,

(2) The Internal Audit unit of a municipality or municipal entity must:

- (a) Prepare a risk-based audit plan and an Internal Audit program for each financial year.*
- (b) Advise the accounting officer and report to the audit committee on the implication of the Internal Audit plan and matters relating to
 - (i) internal control;*
 - (ii) internal audit;*
 - (iii) accounting procedures and practices;*
 - (iv) risk and risk management;*
 - (v) performance management;*
 - (vi) loss control;*
 - (vii) compliance with this Act, the Division of Revenue Act, and any other applicable legislation; and**
- (c) perform such other duties as may be assigned to it by the accounting officer"*

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3. VISION/ MISSION OF INTERNAL AUDIT

The Vision of the Swellendam Municipal Internal Audit function is:

To be a high-performing Internal Audit function that meets the expectations of our stakeholders and assists the municipality in achieving its vision and strategic objectives

Our additional primary vision is to adhere to The Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (Standards) and the attributes of high performance recognised by leading internal audit activities.

The Mission of the Swellendam Municipal Internal Audit function is:

Internal auditing strengthens the municipality's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Furthermore, our mission is to provide independent, objective assurance and advisory services designed to add value and improve the operations of Swellendam Municipality. We assist the Swellendam Municipality in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of internal control, risk management, and governance processes.

This will enable us to be a business partner and a trusted advisor, recognised as a driving force behind a culture of good governance, accountability, compliance, and execution that helps in the achievement of the municipality's objectives.

The Internal Audit strategy and plans (vision and mission) will be developed and reviewed annually to ensure they align with the vision, mission, and strategic objectives of the municipality.

The mission of the Internal Audit function is to add value in the areas of risk management, internal control, and governance, by strengthening accountability and enabling oversight through auditing and advice.

4. MANDATORY PRINCIPLES

The Standards, along with the Code of Ethics, encompass all mandatory elements of the International Professional Practices Framework. Consequently, adherence to both the Code of Ethics and the Standards signifies compliance with all mandatory components of the International Professional Practices Framework.



This mandatory element constitutes principles of the fundamental requirements for the professional practice of Internal Auditing and for evaluating the effectiveness of the Internal Audit function's performance. The Internal Audit function conforms with the standards and Code of Ethics when it achieves the outcomes described therein.

The Institute of Internal Auditors' Practice Advisories, Practice Guides, and Position Papers will also be adhered to as applicable to guide operations. In addition, the Internal Audit function will adhere to the relevant policies and procedures and the Internal Audit function's standard operating procedures manual of the municipality.

4.1. DEFINITION OF INTERNAL AUDITING

An independent, objective assurance and advisory service designed to add value and improve a municipality's operations. It helps a municipality accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

4.2. CORE PRINCIPLES

The Internal Audit function has adopted the following Core Principles for the Professional Practice of Internal Auditing:

- Internal Auditors demonstrate integrity in their work and behavior.
- Internal Auditors apply their knowledge, skills, and abilities to fulfill their roles and responsibilities successfully.
- Internal Auditors apply due professional care in planning and performing Internal Audit services.
- Internal Auditors maintain an impartial and unbiased attitude when performing Internal Audit services and making decisions.
- The Audit Committee establishes and protects the Internal Audit function's independence and qualifications.
- The Chief Audit Executive plans strategically to position the Internal Audit function to fulfill its mandate and achieve long-term success.
- The Chief Audit Executive manages resources to implement the Internal Audit function's strategy and achieve its plan and mandate.
- The Chief Audit Executive is responsible for the Internal Audit function's conformance with the Global Internal Audit Standards and continuous performance improvement.
- The Chief Audit Executive ensures the Internal Audit function communicates effectively with its stakeholders.

- Internal auditing strengthens the municipality's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.
- Internal auditing enhances the municipality's:
 - Successful achievement of its objectives.
 - Governance, risk management, and control processes.
 - Decision-making and oversight.
 - Reputation and credibility with its stakeholders.
 - Ability to serve the public interest.

4.3. ETHICS AND PROFESSIONALISM

Ethics and Professionalism outline the behavioural expectations for professional Internal Auditors, including the Chief Audit Executive, other individuals, and any entities that provide Internal Audit services.

For the Internal Audit function to be effective, the following must be conformed with:

- Internal Auditors demonstrate integrity
- Internal Auditors demonstrate honesty and professional courage
- Internal Auditors meet organizational ethical expectations
- Internal Auditors demonstrate legal and ethical behavior
- Internal Auditors demonstrate individual objectivity
- Internal Auditors safeguard objectivity
- Internal Auditors demonstrate disclosing of impairment to objectivity

4.4. THE STANDARDS

THE PURPOSE OF THE STANDARDS IS TO:

- Guide adherence to the mandatory elements of the International Professional Practices Framework.
- Provide a framework for performing and promoting a broad range of value-added Internal Auditing services.
- Establish the basis for the evaluation of Internal Audit performance.
- Foster improved organizational processes and operations.

5. PURPOSE AND SCOPE OF INTERNAL AUDIT

The Internal Audit Charter of Swellendam Municipality profiles the purpose, authority, and responsibility of the Internal Audit Unit, consistent with the Mission of Internal Audit and the

mandatory elements of the International Professional Practices Framework (the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing).

The charter will be reviewed at least annually by the Chief Audit Executive and presented to Senior Management for input and to the Audit Committee for approval.

The scope of Internal Audit activities encompasses but is not limited to, objective examinations of evidence to provide independent assessments to the audit committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of the strategic objectives of the municipality are appropriately identified and managed.
- The actions of the officers, directors, employees, and contractors of the municipality must comply with municipal policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Information and the means used to identify, measure, analyse, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

6. ACCOUNTABILITY

The Internal Audit function is to serve the municipality in a manner that is consistent with:

- The Municipal Finance Management Act No 56 of 2003, specifically internal control, Internal Audit and audit committees
- The most recent version of the King Reports on Corporate Governance for South Africa;
- The Council delegations as amended from time to time;
- The Internal Audit Standards and Statements for the Professional Practice of Internal Auditing;
- The Code of Ethics and Statement of Responsibilities as stipulated by the Institute of Internal Auditors; and
- Any other applicable legislation.

The Chief Audit Executive (CAE) in the discharge of his/her duties shall be accountable to the Audit and Performance Audit Committee to:



- Provide annually an assessment on the adequacy and effectiveness of the municipality and its processes for controlling its activities and managing its risks in the areas outlined in this charter;
- Report significant issues related to the processes for controlling the activities of the municipality and its entities, including potential improvements to those processes, and provide information concerning such issues for further action by management;
- Provide information periodically on the status and results of the annual audit plan and the sufficiency of department resources; and
- Coordinate with and provide oversight of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, and external audit).

7. AUTHORITY

The Chief Audit Executive will have unrestricted access to, and communicate and interact directly with, the Audit and Performance Audit Committee and Council, including in private meetings without management present.

The Chief Audit Executive and the Internal Audit function:

- Work with the Audit and Performance Audit Committee and management throughout the municipality to enable the Internal Audit function's unrestricted access to the data, records, information, personnel, and physical properties necessary to fulfill the Internal Audit mandate.
- Have unrestricted access to the Chairperson of the Audit and Performance Audit Committee and/ or any members of the Audit and Performance Audit Committee
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply the techniques required to accomplish audit objectives and issue reports; and
- Obtain assistance from the necessary personnel, as well as other specialised services from within or outside the municipality, to complete the engagement.

Internal auditors will have no operational responsibility or authority over any of the activities audited. Accordingly, Internal Auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment. Therefore, the Chief Audit Executive and Internal Audit staff are not authorised to:

- Assess specific operations for which they had responsibility within the previous year.
- Perform any operational duties for the municipality or its affiliates;
- Initiate or approve accounting transactions external to the Internal Audit function; and
- Direct the activities of any of the municipal employees not employed by the Internal Audit

function, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist the Internal Auditors.

8. INDEPENDENCE AND MUNICIPAL STATUS

To provide for the independence of the Internal Audit function:

- Reports administratively to the Municipal Manager and reports functionally to the Audit and Performance Audit Committee.
- Have unrestricted access to all levels of Management and the Chairperson of the Audit and Performance Audit Committee member(s).
- Will not assume any line management functions.
- Will not be responsible for any of the activities, which they audit.
- Will not assume responsibility for the development, operation, or control of any systems and procedures.
- Shall further have access to the Office of the Executive Mayor.
- Needs to be independent of the activities it is auditing and should assert no responsibility or authority over the activities reviewed.
- May issue reports in its name, without third-party editing, to all appropriate officials, standing committees of the Municipality, as well as the Auditor General of South Africa (AGSA).
- Reports issued to parties other than those mentioned above should be under the hand of the Municipal Manager or Chairperson of the Audit and Performance Audit Committee.
- Should be objective and exercise due professional care in its approach, keeping the best interests of the Council in mind at all times.
- May make recommendations or set out its expectations regarding weaknesses identified.
- Should act as an advisory body and avoid trying to develop, install, and maintain systems and controls or engage in other activities that could be construed as compromising its independence and integrity.
- Must put safeguards in place to limit impairments to independence where the Chief Audit Executive is expected to have roles and/or responsibilities that fall outside of Internal Auditing.

Supply Chain regulations;

- Examination and evaluation of income systems and related business units of the municipality;
- Assuring that the Municipality complies with appropriate legislation relevant to Human Resources and Payroll Administration to ensure completeness, accuracy, and disclosure;
- Identify key risk areas within the expenditure of the municipality in terms of completeness, validity, accuracy, authorisation, and disclosure and address areas of deficiency; and
- Review the reliability and integrity of financial and operating information, including the Annual Financial Statements.

Information System Auditing

- Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information; and
- Examination and evaluation of information system projects in terms of defined objectives and given terms of reference.

Forensic Auditing/Fraud Limitation

- Internal Audit is not responsible for fraud Investigations, but the Internal Audit function should be alert to fraud red flags whilst conducting their audit work;
- However, the Internal Audit function, after consultation with the Chief Audit Executive and management, may assist in the initial investigation of significant suspected fraudulent activities within the Municipality, and notify management and the Audit and Performance Audit Committee of the preliminary results of the subsequent investigation will be referred to relevant consultancies; and
- Assist with the development and implementation of adequate/appropriate preventative strategies to combat fraud, economic crime, corruption, maladministration, etc.
- The identification and prevention of fraud is a management responsibility. The Internal Audit function will report to management any red flags that might have come to their attention during the normal process of its activities.

Risk Management: The Internal Auditor's role in risk management includes:

The Internal Auditor's role in risk management includes:

- Focusing on the significant risks, as identified by management, and auditing the risk management processes across the Municipality;
- Providing assurance on the management of risk (independently and not operationally);



8.1 FUNCTIONAL REPORTING TO THE AUDIT AND PERFORMANCE AUDIT COMMITTEE

Functional reporting is the reporting relationship between the Audit and Performance Audit Committee and the Chief Audit Executive and Internal Audit function. Functional reporting includes:

- Reviewing and approving the Internal Audit Charter.
- Reviewing and approving the Risk-based Internal Audit Plan.
- Reviewing and approving the Internal Audit budget and resource plan.
- Receiving communications from the Chief Audit Executive on the Internal Audit function's performance relative to its plan and other matters.
- Reviewing and approving decisions regarding the appointment and removal of the Chief Audit Executive.
- Reviewing and 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.

8.2 ADMINISTRATIVE REPORTING TO THE MUNICIPAL MANAGER

Administrative reporting is the reporting relationship within the municipal's management structure that facilitates the day-to-day operations of the Internal Audit function. Administrative reporting includes:

- Budgeting and management accounting.
- Human resource administration, including personnel evaluations and compensation.
- Internal communications and information flows
- Administration of the internal audit function's policies and procedures.

9. AUDIT RESPONSIBILITIES OF THE INTERNAL AUDIT FUNCTION

The unrestricted scope of Internal Auditing, as issued by the Institute of Internal Auditors, encompasses the examination and evaluation of the adequacy and effectiveness of the Municipal system of internal control and the quality of performance in carrying out assigned responsibilities. The responsibility of Internal Auditing is:

Financial Auditing

- Review the procurement systems and contracts (compliance, irregularities, audit concerns, etc.) to provide audit assurance;
- Review the formal procurement policies of the municipality to ensure that they comply with



- Informing the necessary authorities (e.g. Audit and Performance Audit Committee) of the advancements made by the Municipality on ethical standards; and Identification and reporting of ethical conduct violations;
- Evaluating and improving the processes through which: values and goals are established and recommended; accomplishment of goals is monitored; accountability is ensured; and values preserved.

General

- Develop a flexible 3-year risk-based strategic audit plan and a flexible annual audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Audit and Performance Audit Committee for review and approval as well as periodic updates. Furthermore, Audit Plans must be based on risk assessments;
- Assess and review quarterly the approved operational risk-based internal audit plan taking into account staff constraints and/or any challenges faced by the Internal Audit function that prohibit the function from completing audit engagement on time.
- Implement the annual operational audit plan, as approved by the Audit and Performance Audit Committee and special requests by management and the audit committee;
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter;
- Determine and discuss the scope of work of the external auditors (Office of the Auditor General of South Africa) and regulators;
- Review the systems established to ensure compliance with those policies, plans, procedures, laws, regulations, and contracts that could have a significant impact on operations and reports and determine whether the Municipality complies;
- Appraising the economy, efficiency, and effectiveness with which resources are employed;
- Review operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned;
- Observing risk areas to reduce or eliminate losses that could occur in the future;
- Advise and assist management in rectifying weaknesses in the system of internal control on a consultancy basis to avoid reoccurrences in the future;
- Keep the Audit and Performance Audit Committee informed of emerging trends and successful practices in Internal Auditing;



- Providing active support and involvement in the risk management process;
- Evaluating the efficiency and effectiveness of the Internal Audit function with respect to risk management, assessing risk management matters of significant importance reported by the Internal Auditor; and
- Assessing and confirming the policies, strategy, and procedures for identifying areas of risk and the measures implemented to ensure adequate control of and security in such areas.
- To assess the adequacy and effectiveness of governance, risk management, and control processes.

Performance Auditing

- Keep the Audit and Performance Audit Committee informed on the progress of the performance measures;
- Examination and evaluation of Municipal business systems;
- Review of the performance management systems of the municipality;
- Submission of quarterly reports on the PMS of the Council to the Audit and Performance Audit Committee;
- Review of the monitoring system to ensure that the Municipality is achieving the performance targets set; and
- Examination and evaluation of the performance indicators of the respective business units.

Quality Assurance and Governance Auditing

- Ensures that the Internal Audit function operates in terms of directives of the Municipality, policy, procedures, Internal Audit standards, and related professional working papers;
- Co-ordination of the Audit and Performance Audit Committee and related committee activities;
- Research and benchmarking to stay abreast with the latest technologies/developments within the audit sphere;
- Review compliance with statutory, common law, and other requirements that cover the ethical behavior of managers and officers of municipalities/local government;
- Review communication, awareness & compliance with the Code of Conduct of the municipality;
- Monitoring and reporting on irregularities, regarding Councillors and Officials i.e. declaration of the nature and extent of their interests in contracts, gifts received, etc.

- Reporting to the Municipal Manager, Senior Management, and the Audit And Performance Audit Committee on its findings;
- Following up on findings and recommendations of previous audits that have not received the appropriate action; and
- Quarterly reporting to the Audit and Performance Audit Committee on the progress of the Internal Audit function on the Risk-Based Internal Audit Plan.

10. NATURE OF ASSURANCE SERVICES

In addition to the responsibilities of Internal Audit, as stated above, the assurance services provided by Internal Audit include, but are not limited to the following:

- Risk-based audits
- Compliance audits
- Performance audits
- Value for money audits
- Quality assurance audits
- Assistance with Fraud/irregularity investigations (*Not a primary focus area of Internal Audit*)

11. NATURE OF CONSULTING/ ADVISORY SERVICES

These services are advisory in nature and the scope is agreed with the consent of the Audit and Performance Audit Committee. The intention of providing these services is to add value and improve the governance, risk management, and control processes of the municipality without the Internal Auditors assuming management responsibilities. The service will include advice, facilitation, and training if necessary.

Internal Auditors must exercise due professional care by assessing the nature, circumstances, and requirements of the services to be provided, including:

- Cost relative to potential benefits of the Internal Audit services to be performed.

Internal Audit must develop policies governing the custody and retention of consulting engagement records, as well as their release to internal and external parties.

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 the 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.

12. COMBINED ASSURANCE

International Standards for the Professional Practice of Internal Auditing (ISPPA) and its associate Practice Advisories (PA) state that the Chief Audit Executive should share information and coordinate activities with other internal and external providers of assurance and consulting services to ensure proper coverage and minimise duplication of efforts.

The Swellendam Internal Audit function has access to the work of other internal and external assurance providers.

The Internal Audit function will provide assurance over the entire Municipality, including:

- Assurance on the design and adequacy of the risk management processes;
- Management of the top risks including the effectiveness of the controls and other responses;
- Verification of the reliability and appropriateness of the risk assessment and reporting of the risk and control status.

In instances where the Chief Audit Executive is hiring an assurance provider, the Chief Audit Executive will document engagement expectations in a contract or agreement. The following minimum expectations will be set to ensure that work is adequate and reporting requirements are fulfilled:

- The nature and ownership of deliverables,
- Methods/techniques,
- The nature of procedures and data/information to be used,
- Progress reports/supervision



Internal Audit will consider the following to conclude whether to rely on the work of the assurance provider:

- Independence and objectivity
- Competencies and qualifications
 - Verifying appropriate professional experience and qualifications
 - Current registration with the relevant professional body or institute
 - Reputation for competency and integrity in the sector
 - Elements of practice to have reasonable assurance that the findings are based on sufficient, reliable, relevant, and useful information
- The work of the assurance provider is appropriately planned, supervised, documented, and reviewed

When management and the Audit and Performance Audit Committee require an overall opinion from the Chief Audit Executive, the Chief Audit Executive should understand the nature, scope, and extent of the integrated assurance map to consider the work of other assurance providers and rely on it before presenting an overall opinion on the municipality's governance, risk, and control processes.

In instances where the municipality and the Audit and Performance Audit Committee do not expect an overall opinion, the Chief Audit Executive can act as the coordinator of the assurance provider(s). The Chief Audit Executive should report on any lack of input by other assurance providers. If the Chief Audit Executive believes that the assurance is inadequate or ineffective, the Municipal Manager and Audit and Performance Audit Committee will be advised and informed accordingly.

The Internal Audit function will follow up on recommendations made by other assurance providers and should determine whether management has implemented the recommendations or accepted the risk of not taking action.

It should become common practice that internal and external audits rely on the work of the other to increase efficiency. In this case, sufficient information should be provided to enable the other party to understand the techniques, methods, and terminology to facilitate reliance on the work performed.

Planned audit activities of internal and external auditors need to be discussed to ensure that audit coverage is coordinated and duplicate efforts are minimised where possible. Sufficient meetings are to be scheduled during the audit process to ensure coordination of audit work and efficient and timely completion of audit activities and to determine whether observations



and recommendations from work performed to date require that the scope of planned work be adjusted.

13. QUALITY ASSURANCE AND IMPROVEMENT PLAN

The Internal Audit function will maintain a quality assurance and improvement program that covers all aspects of the Internal Audit function. To demonstrate conformance with the Standards and Code of Ethics, the results of external and periodic internal assessments are communicated upon their completion. Additionally, the outcomes of ongoing monitoring are reported to the Audit and Performance Audit Committee and the Municipal Manager at least annually.

The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team. When selecting the independent assessor or assessment team, the Chief Audit Executive must ensure at least one person possesses an active Certified Internal Auditor designation.

14. REVIEW OF CHARTER

The charter must be reviewed annually and accepted by the Municipal Manager and approved by the Audit and Performance Audit Committee.

15. APPROVAL OF THE REVIEWED INTERNAL AUDIT CHARTER FOR 2024/2025



.....
Compiled and recommended by the Senior Internal Auditor
Mr. A. Petersen



.....
Accepted and approved by the Accounting Officer
Ms. A. Vorster



.....
Approved by the Audit and Performance Audit Committee Chairperson
Mr. A. Dippenaar

APPROVED BY THE AUDIT AND PERFORMANCE AUDIT COMMITTEE ON 26 JUNE 2024:

RESOLVED BY THE AUDIT AND PERFORMANCE AUDIT COMMITTEE

1. That the Revised Internal Audit Charter for the 2024/2025 financial year be approved as submitted.

