OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
A	**Financial**								
COMAF 1	AFS high level review findings	During the high-level review of the financial statements submitted for the 2024/25 audit, the following issues were identified: 1**. <u>General information</u>:** The Division of Revenue Act number cited under legislation governing the municipality's operation is not applicable to the current year, the correct legislation should be Division of Revenue Act (24 of 2024). The listed members of council under general information don't include councilor J. Van Schalkwyk who is included under the section on approval of annual financial statements. From the reading of the financial	Financial	1	Management did not adequately prepare accurate annual financial statements that are supported and evidenced by reliable information. Management did not adequately review the annual financial statements before submission to the auditors as there was not adequate time and resources available to fully review the financial statement to detect and correct the errors.	The annual financial statements will be amended Gains on disposal of capital assets have been incorrectly calculated as they excluded the carrying amounts of the capital assets disposed. Furthermore, it was confirmed that these assets are included as losses under losses on disposal of capital assets. This results to a remaining misstatement of R723 874	CFO CFO	10 Nov 2025 Correction of error to be done with 2025/2026 AFS	Completed 30 June 2026

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		statements it is not clearly indicated as to why the councilor is excluded from the other section so as to enhance users' understanding of the presentation. We noted that throughout the financial statements, the municipality continues to use the old names of the provincial departments. That is, Western Cape Department of transport and public works and Provincial department of housing instead of the current names of Department of Mobility and Department of Infrastructure. **<u>2. Statement of financial performance and the related notes</u>**							

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		A reference to note 39 was made for expenditure relating to interest, dividends and rent on land amount on the face of the statement, however, note 39 was omitted from the notes disclosed on the financial statements submitted for audit. A spelling error was noted on note 35 (Employee-related cost). Bonuses were incorrectly spelled as "Bonusses" **<u>3. Note 7.2 PPE for which the Municipality has the legal title, but does not have control</u>** In the narrative of key judgements and assumptions applied, a reference is made to Erven 116 of the 2023/24 year (R16 370 200)							

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		instead of Erven 80 presented in the note for 2024/25 of R6 809 000. It is therefore not clear in the narrative that the judgements and assumptions also apply to Erven 80. **<u>4. Note 7.5 Changes in Estimate – Useful life of PPE reviewed</u>** In the note financial details, it is noted that there was an increase in 2025 and a decrease in 2024, however; the figures presented do not have a (negative) and (positive) signs to indicate to users which amounts represent a decrease and which amounts represent an increase. All the amount presented for each class of PPE have positive values.							

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		<u>5. Note 14. Payables from exchange transactions</u> The presentation in note 14.1 includes an amount of R16 436 704 outstanding for construction contracts, however; in the main note, the line item of construction contracts is zero. Therefore, the payables disclosure seems to be misstated as the amounts for the balance at yearend is inconsistently presented. **<u>6. Note 16. VAT</u>** Under note 16, there is a reconciliation of provision for impairment referenced as note 3.1, should this not be note 16.1?							

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		<u>7. Note 18. Borrowings</u> We noted that in note 18.1 Summary of Arrangements for Borrowings, the narration relating to the reclassification of comparative figures is incomplete, as the explanation appears to have been cut off. This is the last sentence of the narrative presented below the "Present value of Annuity loans obligations" amounts. **<u>8. Statement of cash flows and related notes</u>** We noted a casting error on the cash generated from operations note (note 50). Based on the auditor's casting, Operating Surplus before Working Capital Changes amount							

Number	Finding	Description of Finding	Classification	Number of Times Reported	Auditor-General Root Cause	Corrective Action Management	Responsible Person	Due Date	Progress to Date
		obtained was R86 945 480 which is different from the amount on the note (R58 244 009) resulting in a difference of R28 701 471. **9. Note 38.2 Impairment losses on financial assets** Below the reversal of impairment losses amount of R1 028 414, there appears to be blank tables, and this is a possible printing error where a required disclosed is potentially omitted.							
COMAF 7	Indigent CAATs exceptions noted	When CAATs were applied against the indigent register of the municipality we identified invalid indigent households as indicated below: **Indigents that are deceased:**	Financial	2	Management does not have adequate review and monitoring controls over the indigent applications to ensure that the indigent support policy is adhered to and that all applicants	Applicants with false declarations will be removed from indigent register, and any levies will be reversed Investigate the cost	Credit Control: K Pretorious	Immediately or as soon as it becomes aware of the situation March 2026	Ongoing Completed

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		Included in the indigent register submitted for audit were 13 indigents listed as a deceased person on the national population register (NPR) database **Indigents with spouses that are in the employment of one or other government department or organisation:** Included in the indigent register submitted for audit purposes were one indigent that have spouses that are in the employment of one or another government department or organisation. **Indigents who received salaries during the financial year but declared they are**			approved, qualify in accordance with the indigent support policy. Management does not have access to the data basis to do similar checks and confirmations on indigent applications.	implications of alternative system			First verifications were done during March 2026

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		unemployed: Included in the indigent register submitted for audit purposes were seven indigents that we employed during the financial year but declared they are unemployed							
COMAF 10	Cash and cash equivalents	Misstatements identified in the Cash and cash equivalents disclosure note **Bank accounts for short-term investments have not been separately presented:** In the Note 6 Cash and cash equivalents we noted that the municipality only presented operational bank accounts in the financial statements and did not present bank	Financial	1	Management review controls were not effective in ensuring that comparative information is accurately transferred from the prior year audited financials and that all bank accounts of the municipality are disclosed in the notes to the financial statements	Correct note 6.1	CFO & Budget Office	19 November 2025	Completed

Number	Finding	Description of Finding	Classification	Number of Times Reported	Auditor-General Root Cause	Corrective Action Management	Responsible Person	Due Date	Progress to Date
		accounts where short-term investments are held **Interest rates range for the 2024 comparative year incorrectly presented:** In the narrative description for the note, it is stated that "Investments & Call accounts are investments with a maturity period of up to 6 months and earn interest rates varying from 7.25% to 9.60% (2024: 2.23% to 4.5%) per annum." However, the audited 2023/24 financial statements narrative disclosure has an interest rate range for the same category as 7.25% to 9.60%. Therefore, the							

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		comparative figures for the current year financials are incorrectly presented.							
COMAF 11	Disclosure of In-kind donations	Note 26.1.1 on capital grants includes a receipt of allocations in-kind amounting to R5 622 362. These donations comprise: (a) R5,007,362 relating to infrastructure assets; and (b) R615,000 relating to investment property. However, in note 59 on In-kind donations and assistance only the infrastructure portion of R5 007 362 is disclosed and the investment property portion of R615 000 is not disclosed. This results in disclosure note 59 being understated by R615 000.	Financial	1	Management review controls were not effective in ensuring that the in-kind donations received by the municipality are consistently presented and disclosed in the financials.	Correct note 59	CFO & Budget office	16 November 2025	Completed

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
COMAF 12	Incomplete disclosure of Principal-Agent Arrangements	Based on the above analysis and distinction, a principal-agent relationship exists in the beneficiary management and allocation process, in that the Department of Infrastructure is the principal, and the municipality (developer) is the agent executing tasks on behalf of the department. Therefore, the municipality should've disclosed the principal-agent arrangement relating to the beneficiary management and allocation activities performed on behalf of the department of infrastructure as required by GRAP 109.	Financial	1	Management did not adequately assess all contracts entered into with other parties to ensure that they identify all principal-agent arrangements as required by GRAP 109.	Add note disclosure	CFO & Budget Office	20 November 2025	Completed
Comaf 14	Unauthorised expenditure misstatements	After recalculating the unauthorised	Financial	1	Management did not adequately review the	Amend Note 51.1	CFO / Budget Office	19 November 2025	Completed

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Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		expenditure using the trial balance (TB), Discrepancies to the amount of R 2,302,844 were noted Further review indicated that the unauthorised expenditure register for the 2025 financial year is incomplete and not updated. The amounts recorded in the register do not reconcile with Note 51.1 of the financial statements			unauthorised expenditure registers to ensure they agree to the financial statements as the calculation is prepared at year end for financial statement purposes. Furthermore, their review does not include a reconciliation of the trial balance and financial statements.	Closing of final TB to be at least 14 days before AFS submission	CFO / Budget Office	Next Audit Cycle	
COMAF 16	Asset physical verification findings	During the physical verification of assets, we could not verify the existence of asset LBCA1849 – Covid screens fixed to the home affairs office valued at R4 912. Upon further follow ups, it was established that the asset could not be identified as it was	Financial	0	The annual asset count procedure conducted by the client is inadequate as they failed to identify all the assets which were destroyed in the 2023 fire for adjusting the assets register.	Procurement of verification software and devices. Improvement of SOPs for asset verification	Budget Office Budget Office	January 2026 January 2026	Devices received. Software to be finalised during April 2026 SOP finalised during March 2026

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		damaged during the 2023 riots when the building housing the asset was destroyed in the fire. The asset should have been written off as it was destroyed and does not exist as at yearend.							
COMAF 17	Provisions	During the audit of provisions (note 20) of the financial statements submitted for the 2024/25 audit, the amount of "Total Increases, incl Passage of Time" does not cast or reconcile to the 2024 audited financials	Financial	0	Management did not adequately review the annual financial statements before submission to the auditors	Correct Disclosure Note	Consultant	19 November 2025	Completed
COMAF 19	Statement of comparison of budget and actual amounts	**Budgeted amounts are not comparable to actual amounts:** During the audit of the statement of comparison of budget and actual amounts it was noted	Financial	0	Management compiled the statement of comparison of budget and actual amounts which contained errors and non-compliance to the	Amended Budget Cashflow figures Amend Budget approache to align cash flow to be comparable.	CFO & Budget Office	25 November 2025 31 March 2026	Completed Will be finalised with draft 2026/2027

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		the budgeted amounts are not comparable with the actual amounts presented in the statement as the preparation basis is different and no reconciliation has been provided to enable users' understanding of the differences between the actual amount used in the budget statement and the other financial statements. **Incorrect dates disclosed in the financial statements for variances:** Certain incorrect financial years were disclosed as part of the variances for the statement of budget vs actual, thus making the reasons for			requirements of GRAP 24, that were not identified before submission of the financial statements for audit. The review of the financial statements by the assurance providers was not detailed enough to identify the discrepancies and the errors noted.				budget during March 2026

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		the variances management disclosed incorrect. **No Variances disclosed for bulk purchases:** It was furthermore noted that that bulk purchases had a material variance but there were no reasons for variance disclosed under the statement of comparison between budget and actual amounts.							
COMAF 20	Contingent liabilities	The VAT on the library grant has been treated as a liability. However, the interest and penalties are currently classified under contingent liabilities. These should also be recognised as liabilities, as there is no uncertainty regarding the liability for interest and penalties as the	Financial	0	Management did not adequately assess the terms and conditions of each individual grant received to determine the relevant GRAP standard applicable to each as they applied the same treatment for all grants received during the year, this was also not highlighted by the	No actions	N.A.	N.A.	

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		municipality should've been paying all taxes due and payable to SARS on its VAT returns. Based on an review of SARS Binding General Ruling (VAT) 74, we concluded that: The grant constitutes consideration for services rendered, attracting VAT at 15%. Related penalties and interest should be disclosed as payables consistent with the VAT portion of the grant that is already recognised as a liability. Note 57 (Contingent Liabilities) is overstated by R1 976 590 (2024: R1 443 583), while VAT payable is understated by R1 976 590 (2024: R1 443 583).			assurance providers during their review of the financial statements before submission. This is mainly due to interpretation differences of the VAT Act, resulting in the incorrect accounting treatment of possible interest and penalties on VAT on library grants that has not been paid over to SARS.				

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
COMAF 21	Construction contract revenue	**Construction revenue amount disclosed under Note 26.2.26 and Note 30 does not agree:** During the audit of construction contract revenue, we noted that there is an inconsistency in the disclosure note for conditional grant recognized as construction contract revenue on note 26.2.26 on conditional grants is R130 240 289 and on note 30 on construction contract revenue the amount is R132 073 610. **Disclosure of aggregate costs and surpluses to date for construction contracts in Progress:** We noted that the municipality did not	Financial	0	Management review controls were not effective in ensuring that there is consistency in the disclosure notes to the municipality's financial statements and all required disclosures are presented as per GRAP 11 requirements.	Correct Note 14.1	CFO & Budget Office	25 November 2025	Completed

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Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		disclose the aggregate costs incurred and surpluses to date relating to the construction contracts in progress at the reporting date and required by GRAP 11.56. Disclsed in Note 30 is only the current and prior year revenue amounts. The misstatement amount for the disclosure of aggregate expenditure are estimated to be R188 338 162 (R132 073 610 + R56 264 552). This is based on the accounting policy stating that revenue is recognised based on stage of completion which is determined based on progress payments claimed by sub-contractors.							

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
B	**Performance**								
COMAF 2	TL 38 - Provide 10 000 kl free basic water as at 30 June	During the audit of actual achievement against the target for the indicator "Provide 10,000 kL free basic water to informal settlements as at 30 June", it was noted that the Annual Performance Report (APR) provided reasons for the under-performance and not the required measures taken by management during the year to improve actual performance. Furthermore, there was no indication of planned interventions or corrective actions to appropriately address the shortfall in the following financial year	Performance	1	Management did not accurately prepare the annual performance report to reflect the measures implemented during the year to improve the performance indicator, nor did it include planned actions for the following year. Management included the indicator during the mid-year adjustment budget and during the period did not have adequate time to monitor progress on achieving the target. This has resulted in no measure being taken to improve performance for instances where the target is not being achieved.	Amend Comments in KPI	CFO & Performance	25/11/2025	Completed
COMAF 7	Indigent CAATs exceptions noted	Refer to details documented in Financial	Performance	2	Refer to details documented in Financial	Refer to details documented in Financial	N.A.	N.A.	

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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C	**Compliance**								
COMAF 1	AFS high level review findings	Refer to details documented in Financial	Compliance	2	Refer to details documented in Financial	Refer to details documented in Financial	N.A.	N.A.	
COMAF 10	Cash and cash equivalents	Refer to details documented in Financial	Compliance	1	Refer to details documented in Financial	Refer to details documented in Financial	N.A.	N.A.	
COMAF 21	Construction contract revenue	Refer to details documented in Financial	Compliance	0	Refer to details documented in Financial	Refer to details documented in Financial	N.A.	N.A.	
D	**Internal Control**								
COMAF 3	Governance: Audit committee	During our overall understanding of the municipality's audit committee, we noted that council did not adopt MFMA circular 127 to serve as a guiding policy document for the audit committee aimed at enhancing financial oversight and accountability within the local sphere of government.	Internal Control	1	During our overall understanding of the municipality's audit committee, we noted that council did not adopt MFMA circular 127 to serve as a guiding policy document for the audit committee aimed at enhancing financial oversight and accountability within the local sphere of government.	None	N.A.	N.A.	
COMAF 4	Information systems audit	The following weaknesses were identified:	Internal Control	2	The municipality was currently in the process of	Upgrade the new building for the server room.	ICT Manager/ CFO	April 2026	Building works completed.

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
	(IT Service continuity)	Backup restoration testing for Active Directory (AD) and Samras was not performed. DR testing was not performed.			rebuilding the server room following the fire. The municipality intends to utilise the Garden Route District Municipality as the DR site when the new Swellendam data centre becomes the primary site. In addition, the ICT position was vacant from 1 July 2024 to the 31 March 2025. The position was only filled in April 2025.	Agreement with the Garden Route Municipality to become the DR site.	ICT Manager/ CFO	January 2026	Electrical work in progress. Updated completion date May 2026. Draft agreement received. Agreement to be finalised during April 2026.
		The municipality was operating at their Disaster Recovery (DR) site from 16 August 2023 to date. As a result, the municipality had not performed off-site replication			The municipality was currently in the process of rebuilding the server room following the fire. Currently, the Municipality had procured the backup storage servers and software, which will be installed and commissioned after the	Disaster recovery restoration testing	ICT Manager/ CFO	June 2026	
						Table risk to risk committee.	ICT System Supervisor	January 2026	Risk tabled at last quarterly

OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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		during the period under review as required in section 13.1 of the ICT backup and recovery policy.			data centre has been rebuilt. In addition, the ICT position was vacant from 1 July 2024 to the 31 March 2025. The position was only filled in April 2025	Implement the off-site backup procedure once the new site is established.	ICT System Supervisor	April 2026	meeting in March 2026 Awaiting completion of server room. New estimated date for completion June 2026
COMAF 5	Information systems audit (User access management)	The following weaknesses were identified in terms of user access management: **Password resets SAMRAS:** It was noted that fifty (50) password reset requests forms were not documented and maintained for SAMRAS users as noted in Annexure B. **Terminations for AD**:	Internal Control	2	These weaknesses can be attributed to the lack of adequate skills and expertise within the IT department at the municipality. This was the result of the ICT position being vacant from 01st of July 2024 to the 31st of March 2025. HR did not send HR terminations lists to ICT in timely manner.	Improve and implement ICT governance controls.	ICT System Administrator	March 2026	Completed

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		Two (2) terminated users were still active on AD. However, it was noted that these 2 users had not accessed the system after their termination dates. Modification of access for SAMRAS: Eleven (11) user modification forms requests were not documented and maintained for SAMRAS users.							
COMAF 6	Information systems audit (IT Security management)	**Weaknesses identified in Windows server update services** The municipality did not have automated centralised patch management processes in place, due to the WSUS being disabled. The municipality utilises the Windows Update policy which was configured to	Internal Control	1	The WSUS was not working properly (i.e., when the WSUS updates were pushed, it kills the VPN connection) due to the municipality operating from the DR site, which led to the municipality disabling it. The devices showed legacy Group Policy configurations for automatic updates	Change policy to Value 4 and Value 5 options. Reinstall the automatic update once the servers have been re-established.	ICT Administrat or ICT Administrat or	30 March 2026 30 March 2026	April 2026 Pending on completion of server room. Expected to be during June 2026.

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Number	Finding	Description of Finding	Classification	Number of Times Reported	Auditor-General Root Cause	Corrective Action Management	Responsible Person	Due Date	Progress to Date
		"value 3" where updates are downloaded but are enforced manually.			(e.g., "Auto download and notify for install"), but these settings did not provide centralised visibility or compliance enforcement, further emphasising the need for Intune-based management which the Municipality is looking into during the rebuilding of the primary data centre.				
		Lack of a perimeter firewall The municipality procured a new Sophos firewall in May 2023, which had been designed for single-entry network architecture. However, the firewall that was procured by the municipality was not implemented due to the segmentation			The Sophos firewall was designed for a single-entry network architecture. Since the unrest in May 2023, the municipality has been operating in the DR site which led to their network being segmented. The above-mentioned resulted in the firewall not working properly and as a result, it was disabled. Furthermore, the	Install the Sofas Firewall when servers are re-allocated	ICT Administrator	April 2026	Depending on completion of server room. Expected to be during June 2026.

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		of the municipality's network caused by the unrest that occurred in 2023.			Swellendam municipality is currently in the process of rebuilding the server room in Swellendam following the recent unrest and fire that erupted during that period. The municipality is intending to utilise the Garden Route District Municipality as the DR site while the rebuilt Swellendam data centre becomes the primary site where the Sophos firewall will be installed and utilised.				
COMAF 17	Provisions	Refer to details documented in Financial	Internal Control	0	Refer to details documented in Financial	Refer to details documented in Financial	N.A.	N.A.	
COMAF 18	Water and sanitation services	During the audit of water and sanitation services - Planning and Overall management, it was	Internal Control	0	There is inadequate staffing within the water services department as there is no director in	Recruitment of a Technical Engineer	Municipal Manager	November 2025	The latest round of recruitment in progress. Estimated

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		noted that the water services development plan is not included in the Integrated Development Plan. It was noted that the municipality does not have action plans in place to address the material losses.			place which results in the water losses being incurred and appropriate measures not being put in place.	Developed an action Plan Include WSDP in IDP	Technical Director IDP Manager	March 2026 May 2026	appointment of Technical Engineer to take place during April 2026. June 2026 May 2026
COMAF 22	Use of consultants	Section 5 (5) (f) of the Municipal Cost Containment Regulations of 2019 states that when consultants are appointed, an accounting officer must develop consultancy reduction plans to reduce the reliance on consultants. From enquiry with the Manager: SCM on 16	Internal Control	2	Management did not adequately review their Cost Containment Policy to ensure that It contains a consultancy reduction plan for use of consultants and that it addresses all the requirements specified in Municipal Cost Containment Regulations of 2019.	Review of Policy	CFO & Budget Office	May 2026	

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Number	**Finding**	**Description of Finding**	**Classification**	**Number of Times Reported**	**Auditor-General** **Root Cause**	**Corrective Action Management**	**Responsible Person**	**Due Date**	**Progress to Date**
		September 2025 and inspection of the Cost Containment Policy, it was noted that the municipality does not have a consultancy reduction plan in place.							

A VORSTER
MUNICIPAL MANAGER
DATE: 22 DECEMBER 2025