MPAC MEETING MINUTES

MINUTES OF AN MPAC MEETING OF SWELLENDAM MUNICIPALITY HELD ON TUESDAY, 09 DECEMBER 2025 AT 10:00 IN THE COUNCIL CHAMBERS, RHENIUS STREET, SWELLENDAM.

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Yours sincerely.

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M.T.A. SWART **DATE**
CHAIRPERSON

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MINUTES OF A MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC) MEETING OF SWELLENDAM MUNICIPALITY HELD ON TUESDAY, 09 DECEMBER 2025 IN THE COUNCIL CHAMBERS, RHENIUS STREET, SWELLENDAM.

PRESENT:	**Councillor**	M.T.A. Swart	(Chairperson)
	Councillor	D. Julius	(Member)

IN ATTENDANCE:	A. Vorster	(Municipal Manager)
	E. Wassermann	(Director: Financial Services)
	K. Stuurman	(Director Community Services)
	W. Treurnicht	(Acting Director: Infrastructure and Planning Services)
	A. Petersen	(Senior: Internal Auditor)
	J. Etzebeth	(Manager: Administrative Support)

SECRETARIAT:

K. Opperman

RECORDING OFFICER:

K. Opperman

ALSO PRESENT:

Executive Mayor: Councillor H.F. Du Rand

VIRTUAL ATTENDANCE:

Ms Nomfundo Henge: Department of Local Government: Western Cape Government

1. OPENING AND WELCOMING

At 10:00 the Chairperson, Councillor M.T.A. Swart welcomed everybody to the MPAC meeting and declared the meeting duly constituted with a quorum present.

She extended a special welcome to Ms Nomfundo Henge from the Department of Local Government for joining the meeting on the virtual platform.

Councillor D. Julius rendered an opening prayer.

2. APPLICATION FOR LEAVE OF ABSENCE

RESOLVED

that leave of absence from the meeting be granted to Councillor A. Bokwana.

3.	**CONFIRMATION OF MINUTES**

RESOLVED:

3.1 that the minutes of the Municipal Public Accounts Committee (MPAC) meeting, held on Tuesday, 05 August 2025, copies of which were sent to all members within a reasonable time before the meeting, be taken as read and be hereby confirmed.

3.2 that the minutes of a Special Municipal Public Accounts Committee (MPAC) meeting, held on Friday, 28 November 2025, copies of which were sent to all members within a reasonable time before the meeting, be taken as read and be hereby confirmed.

4	**MATTERS ARISING FROM THE MINUTES OF THE PREVIOUS MEETING**

None

5.	**SPEECHES AND SUBMISSIONS**

None

6.	**MATTERS FOR CONSIDERATION**

6.1 Items tabled by officials are reflected as follows:

6.1.1
Item number MPAC 7. 09.12.2025

2025/26 INTERNAL AUDIT REPORTS FOR THE PERIOD 01 JULY 2025 – 30 SEPTEMBER 2025

Report of the Senior Internal Auditor: Mr. A Petersen

Department	Municipal Manager
Section	Internal Audit
Proposed File number	3/3/3/16

PURPOSE OF THE REPORT

The purpose of the report is to submit the 2025/26 Internal Audit Reports for the Period 01 July 2025 – 30 September 2025 to the MPAC for cognisance and comments.

FACTS AND BACKGROUND

None

DISCUSSION

The 2025/26 internal audit reports for the period 01 July 2025 – 30 September 2025 to MPAC.

Annexures A.1 to A.9:

1. 2025/26 Internal Audit Reports for the period 01 July 2025 – 30 September 2025. The following reports was submitted to the Audit and Performance Audit Committee and Council on a quarterly basis:

   - Information and Communication Technology (ICT): Security and General Control Review
   - Physical Inventory Count (Direct Assistance to AGSA) Review
   - High-level Annual Financial Statements Review
   - Annual Performance Management Review
   - Compliance Review
   - Adhoc Request: Monthly Municipal Water Account Payment Review
   - 1st Quarter Chief Audit Executive Progress Report
   - 1st Quarter Follow-up Report
   - 1st Quarter Audit and Performance Audit Committee Chairperson Report

LEGAL IMPLICATIONS

Section 166 of the Municipal Finance Management Act No. 56 of 2003, requires every Municipality to establish and maintain an Audit Committee, as an independent appraisal function.

In terms of National Treasury's Circular 65 of 2003, the committee must quarterly report to the Council on the performance of their functions and duties and the functions of the internal audit department.

FINANCIAL IMPLICATIONS

None

PERSONNEL IMPLICATIONS

None

COMMUNICATION IMPLICATIONS

None

COMMENTS FROM DEPARTMENTS

Director: Community Services

None

Director: Financial Services

None

Director: Infrastructure and Planning Services

None

Municipal Manager

None

RECOMMENDED TO MPAC

1. that cognisance be taken of the 2025/26 Internal Audit Reports for the period 01 July 2025 – 30 September 2025.

DISCUSSION

The Senior Internal Auditor, Mr A. Petersen gave an overview of the 1st Quarter Internal Audit Reports for the period 1 July 2025 to 30 September 2025.

He said that officials in the Internal Audit Unit attended the MFMA Annual Financial Statements Consistency workshop on 17 July 2025, and on 18 July 2025 attended an Artificial Intelligence (AI), critical thinking and expert assessment to enhance knowledge in how to make use of Artificial Intelligence especially on internal audit operations. He added that the unit also attended a Public Sector Internal Audit Assessment on Risk in terms of procurement on 24 July 2025. He shared that the Internal Audit Officials also attended a workshop to strengthen oversight accountability and consequence management on 9-10 September.

Mr Petersen shared that the Internal Audit Division provided direct assistance to the Auditor General during the audit. He said that they also assisted the CFO on a high-level review of the Annual Financial Statements before submission to the AG. He said they performed a compliance review which was part of the approved audit plan with follow-up reviews on outstanding open findings on reports that was issued to management.

He shared that the Internal Audit Division also had an ad hoc request for a Monthly Municipal Water Account Payment Review as directed by the Municipal Manager and CFO.

Mr Petersen added that their target for the first quarter was 50% but based on the performance achievement, internal audit received 80% meaning that 4 of the 22 Audit engagements were completed in the first quarter. He said that he wanted to express his appreciation and thanked the two other officials in the Internal Audit division of which one was an intern, for their commitment. He added that the division was currently under-resourced but with the transparency, communication and commitment amongst the officials, they were quite on par in terms of their achievements and performance.

The Municipal Manager, Mrs A. Vorster thanked Mr Petersen for all the work his division was doing and for making the position his own while growing at such a great pace. She said that his dedication was truly commendable.

She said that the Audit Plan of the Municipality was Risk Based and built on the identified risks of the municipality, however, the Internal Audit Division was quite often used to conduct certain ad hoc investigations taking a lot of the Senior Internal Auditor's time while it was not the main focus they were supposed to do, putting a lot of pressure on them.

The Municipal Manager said that if Council was serious about accountability she would suggest that Council looked at supporting and resourcing the Internal Audit Division.

The Chairperson confirmed that no further comments were received and that the reports were supported by the Committee.

RECOMMENDED TO COUNCIL **MPAC07/09/12/2025**

1. that cognisance be taken of the 2025/26 Internal Audit Reports for the period 01 July 2025 – 30 September 2025.

7. GENERAL

Mrs N. Henge, Western Cape Government shared that her main purpose was only to assess the meeting and not to provide any comments on any matter.

8. CLOSURE

The meeting adjourned at 10:13.