26 November 2025

Fleet and Specialised Management Review

Final Internal Audit Report

Swellendam Municipality
Internal Audit Services

Audit Ref. 2025/26 - 006

A. PETERSEN
SENIOR INTERNAL AUDITOR
(SWELLENDAM MUNICIPALITY)

This Engagement Conforms with the International Standards for the Professional Practice of Internal Auditing.

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Audit Ref No **2025/26-006**

Ms. A Vorster
Municipal Manager
Swellendam Municipality

Dear Ms. Vorster

We have the pleasure in submitting our final audit report, presenting internal audit findings and recommendations, contributing to the maturity of the control framework to increase business efficiency and effectiveness.

The results of the audit, which are presented to management, are aimed at providing assurance that risk treatments covered in the audit are adequate and effective to contribute to the management of the risks impacting management's objectives.

Please take note that this report has been prepared solely for the management of Swellendam Municipality. We do not accept any responsibility to any third party to whom the contents may be disclosed or who at their own accord, may decide to rely on it, as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the inputs and assistance from management, and we would be pleased to provide you with any further assistance and requests that you have. Please do not hesitate to contact Mr. A Petersen.

INDEPENDANCE

The Internal Audit Function of the Swellendam Municipality certifies that, we are, in all respects, independent, and seen as being independent, with regard to the auditing of the Fleet and Specialised Management Review from 01 July 2024 to 30 June 2025.

Yours sincerely,

MR. A. PETERSEN
SENIOR INTERNAL AUDITOR
DATE: 26 NOVEMBER 2025

1. EXECUTIVE SUMMARY

1.1 INTRODUCTION

In accordance with the approved 2025/26 Risk-Based Internal Audit Three-year Strategic Plan, the Internal Audit Function was required to conduct an engagement focusing on the Fleet and Specialised Management processes of the municipality. The engagement objective was to provide reasonable assurance that the internal controls governing the Fleet and Specialised Management processes are adequate, appropriate, and operating effectively and efficiently.

1.2 BACKGROUND INFORMATION

The Fleet and Specialised Management falls under the Infrastructure Service Directorate, specifically the Division Electrical and Fleet Management Services. The Fleet and Specialised Management Department is responsible for rendering a corporate fleet management service to the municipality in accordance with approved policies, guidelines and standard operating procedures, and to manage the effective, efficient and economical operation of a fleet management maintenance service plan, as well as and road worthiness on the municipal vehicles.

1.3 PURPOSE, SCOPE, AND APPROACH

The purpose of this review was to evaluate the adequacy and effectiveness of existing controls and provide reasonable assurance that the internal controls governing the Fleet and Specialised Management processes are adequate, appropriate, and operating effectively and efficiently.

Our scope will include:

- The review will cover the period from 01 July 2024 to 30 June 2025 and be based on the objectives outlined below. In addition, the review assessed the design and operational effectiveness of internal controls.

Our approach will include:

- Review of compliance with the Fleet and Specialised Management Policy, procedures, and applicable laws, regulations, and best practices;
- Review of the general control environment of Fleet Management, which includes, among others, maintenance of fleet, vehicle usage, monitoring of vehicles (GPS tracking devices), roadworthiness of vehicles/drivers' licenses, safeguarding of fleet, fleet-related expenditure, issuing of petrol cards, incident procedures, and handover process of vehicles;
- Follow up on previous audit findings raised and;
- Discussion and observation based on potential audit findings

1.4 INTERNAL AUDIT TEAM

Audit Team	Name	Position
Internal Audit Function of Swellendam Municipality	Mr. Ashwin Petersen	Senior Internal Auditor
	Mr. Herschelle Swart	Internal Auditor
	Mr. Xola Mahlaba	Internal Audit: Intern

1.5 MANAGEMENT'S RESPONSIBILITY IN TERMS OF INTERNAL CONTROL

Management is charged with the responsibility for establishing a network of processes with the objective of controlling the operations and processes of Swellendam Municipality in a manner that provides the Council with reasonable assurance that those risks are being managed and objectives are met. Implementing internal controls is a function of management and is an integral part of the overall process of managing operations.

Internal Control	Fraud & Error
Internal Control can be defined as a process effected by management to provide reasonable assurance relating to: - Operational Controls - Internal Financial Controls - Compliance Controls The general purpose of an audit is to provide information about the adequacy and effectiveness of the system of internal control, risk management, and governance.	Audit procedures alone, even when carried out with due professional care, does not guarantee that fraud will be detected because of the inherent limitations of an audit. Management's attention is also drawn to the fact that inherent limitations exist in the reliance on internal controls and procedures, as errors and lapses in control result from staff carelessness, misunderstanding of instructions, collusion between individuals, and management override.

1.6 INTERNAL AUDIT OPINION

From the independent review conducted and evidence obtained, Internal Audit is of the opinion that while the Fleet and Specialised Management Department is formally established, control deficiencies exist in key operational areas at the different departments. These deficiencies indicate that the control environment is not operating effectively, as various control deficiencies were identified during the audit engagement.

The Internal Audit Function is required to express an opinion on the adequacy and effectiveness of the governance, risk management, and control processes of the Fleet and Specialised Management processes. A more detailed opinion on the effectiveness and efficiency of the Fleet and Specialised Management processes is below:

Governance – Internal Audit is of the opinion that the governance processes relating to Fleet and Specialised Management are partially adequate, but not fully effective. The Fleet Management policy (last reviewed in 2016) and related Standard Operating Procedures (SOP) are outdated and not aligned, resulting in inconsistent operational processes being followed. In addition, policy requirements for logbooks, inspection reporting, vehicle safeguarding and trip authorisations outside the municipal boundaries are not consistently enforced, indicating deficiencies in the fleet and specialised management governance processes.

Risk Management – Internal Audit is of the opinion that the risk relating to Fleet and Specialised Management is adequately reviewed, considered, and discussed during risk management engagements. In addition, Internal Audit is of the opinion that the risk management processes pertaining to fleet and specialised management are not effectively embedded to mitigate key operational risks. Although risks are formally discussed during risk engagements, the "recurring control deficiencies" particular relating to safeguarding of municipal vehicles, non-submission of logbooks, and vehicle inspection sheets demonstrates inadequate monitoring and risk mitigation as corrective measures are not effectively implemented and monitored.

Control Processes – Internal Audit identified control deficiencies during the Fleet and Specialised Management review. Internal Audit is of the opinion that the internal control environment is not operating effectively as various control deficiencies were identified among other, non-submission and incomplete submissions of logbooks and inspection sheets, non-submission of trip authorisations and inadequate monitoring of GPS and driver identification, inadequate safeguarding of municipal vehicles, lack of formalised insurance valuation process, outdated policies and misalignment between SOPs and policy requirements and lack of formalised fleet inspection process.

1.7 REPORTING FRAMEWORK

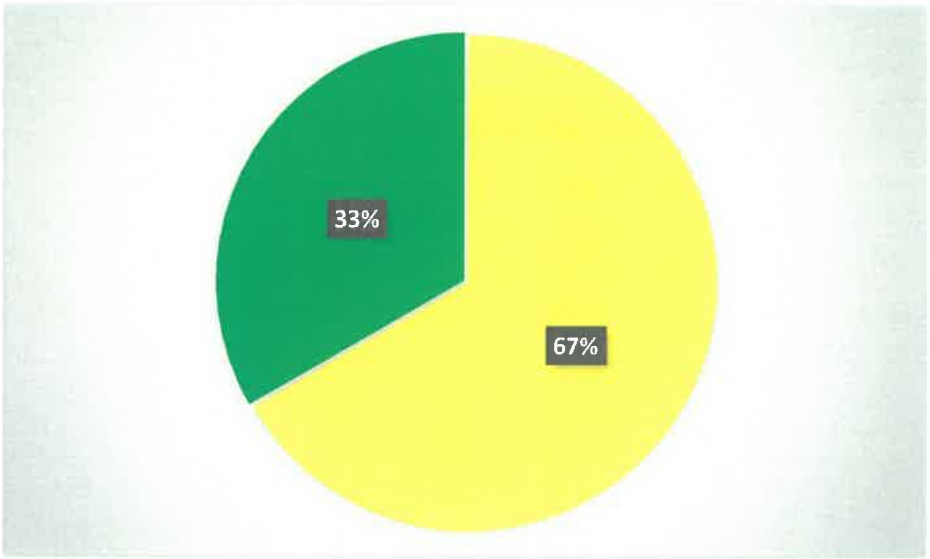
The findings identified have been broadly categorised into:

Rating	Suggested Management Action
Critical	Significant control weaknesses requiring immediate management action
Significant	Control weaknesses that are regarded as serious and require management action within a short period of time
Housekeeping	These control weaknesses do not represent a significant risk to the control environment and can normally be corrected at a minimal cost. The correction of these control weaknesses will have the effect of an improved control environment.
Positive	No action needed. Management made progress in the control environment.

In order to assist management with the allocation of resources to address the weaknesses and improve internal control, we have assigned subjective ratings to each of our recommendations. These ratings are for guidance purposes only, and management must evaluate them in the light of their own experience and risk appetite.

Individual ratings do not necessarily take into account the effect of compensating controls or control weaknesses in other areas. Therefore, individual ratings should not be considered in isolation, and their effect on other objectives and areas should also be considered.

1.8 OBJECTIVES AND SUMMARY OF RESULTS



Summary of Results	Rating of Finding
1. Non-submission and incomplete logbooks and vehicle inspection sheets	Significant
2. Non–submission of trip authorisations outside the municipal boundaries	Significant
3. Inadequate safeguarding of vehicles	Significant
4. Lack of standardised vehicle insurance valuation process	Significant
5. Outdated fleet management policy and misalignment between fuel card usage standard operating procedures and the fleet management policy	Housekeeping
6. Lack of formalised fleet inspection process	Housekeeping

2. DETAILED AUDIT FINDINGS

Areas where Management's attention is drawn for further attention improvement of the control environment follow:

2.1 Non-submission and incomplete logbooks and vehicle inspection sheets	Significant

Criteria

Section 6.6 of the Fleet Management Policy requires that Managers (and drivers) ensure that vehicle logbooks are accurately completed, signed off on a weekly basis, and submitted to the Supervisor: Fleet on a monthly basis. Furthermore, Section 6.7 stipulates that Managers (and drivers) are responsible for ensuring that vehicle inspection sheets are completed and signed off every week. Section 6.1 further establishes that Managers are accountable for the vehicles allocated to officials within their respective Departments. In addition, Section 6.11 requires Managers to implement corrective measures on a continuous basis to address any non-compliance or operational deficiencies related to fleet management.

Condition

Internal Audit selected a sample of municipal vehicle logbooks and inspection sheets for the period from 01 April 2025 to 30 June 2025 to determine whether all required details were recorded and whether the logbooks and inspection sheets were properly maintained and submitted to the Fleet Management Department on a weekly basis by the managers and submitted to the fleet management supervisor on a monthly basis for recordkeeping. During the inspection of the sampled logbooks and inspection sheets, Internal Audit noted the following:

Incomplete and inconsistent recording of required information:

- In several instances, logbooks did not reflect the distance travelled, dates, or purpose of vehicle usage, specifically in respect of CCK 1902, CCK 14457, CCK 7439, CCK 14439, CCK 3981, CCK 18476, and CCK 18477.
- The Supervisor/Manager sign-off was missing on a number of logbooks, indicating that reviews were not consistently performed, specifically in respect of CCK 16193.

Non-submission of logbooks:

Of the sampled vehicles, none had logbooks submitted for the reviewed months, 01 April 2025 to 30 June 2025. Examples include vehicles CCK 18257(Community Services), CCK 10752 (Engineering), CCK 18256 (Community Services), CCK 13166 (Engineering), CCK 16586 (Traffic Department), and CCK 16197 (Community Services), for which no logbooks and inspection sheets were available for review to determine accuracy, validity, and completeness.

During the review, Internal Audit noted that the finding was raised during the 2018/19 Fleet Management Review and in the ad-hoc audit engagement conducted during the 2024/25 financial year.

Root Cause

- Lack of a formalised process for vehicle logbook completion and inspection reporting;
- Lack of continuous awareness campaigns to managers and supervisors.

Impact/ Effect

- Inability to effectively monitor vehicle operations and utilisation;
- Inability to detect maintenance conditions and plan next maintenance;
- Delays in identifying maintenance defects

- Non-compliance with the fleet management policies.

No	Audit Recommendation	Management Agreed Action	Responsibility and Status
1	Internal Audit recommends that: • Management must ensure that disciplinary or corrective measures are applied to officials and departments who fail to submit logbooks and inspection sheets as required, or who repeatedly submit incomplete records. • A subcommittee must be established to provide dedicated oversight of municipal vehicles and to ensure effective monitoring. • A formalised Standard Operating Procedure (SOP) should be drafted, circulated, and workshopped with all managers and supervisors. The SOP should include, but not be limited to, roles and responsibilities for drivers and supervisors, compulsory daily completion and sign-off of inspection sheets, and monthly supervisory review to verify completeness and accuracy. • Awareness training and campaign sessions with all drivers and managers be held to reiterate the formalised process.	Management agree with the finding. Management will establish a committee consisting of all the supervisor(s) and manager(s) of the various departments. The committee will meet on a regular basis to discuss fleet-related matters. This committee will ensure that all departments follow the same processes and operations.	**Responsible Person (s):** Supervisors and managers of the different departments (will be administered by Fleet Management) **Due Date:** 31 March 2026

Closing Comments: Chief Audit Executive

Management's Response is noted and accepted. Corrective action will be followed up.

2.2 Non–submission of trip authorisations outside the municipal boundaries	Significant

Criteria

Section 6.2, 9.2, 12.1/2 and 13.1 of the Fleet Management Policy further require that officials must obtain authorisation for the usage of Municipal vehicles.

Condition

During the review, Internal Audit requested trip authorisations for the use of municipal vehicles and noted that trip authorisation forms are not being submitted for trips outside the Swellendam Municipal boundaries to the Fleet Management Department. Furthermore, Internal Audit reviewed and assessed the GPS tracking reports and noted that there are instances where the tracking devices could not recognise the driver through the assigned driver tag. Especially for the following vehicles: CCK 1897(Infrastructure Services), CCK 1902 (Traffic Services), CCK 3348 (Community Services), CCK 3981 (Electrical Services), CCK 7439 (Electrical Services), CCK 14439 (Traffic Services), CCK 14457 (Community Services), CCK 16197 (Community Services), CCK 16586 (Traffic Services), CCK 18256 (Community Service) and CCK 18257 (Community Services).

Root Cause

- Ineffective enforcement of the Fleet Management Policy and formal process
- Lack of awareness campaigns and routine monitoring mechanisms.

Impact/ Effect

- Misuse of municipal vehicle(s);
- Poor monitoring can lead to higher fuel consumption and usage;
- Non-compliance with the fleet management policy and
- Potential irregular expenditure to the municipality.

No	Audit Recommendation	Management Agreed Action	Responsibility and Status
1	Internal Audit recommends that: • A pre-approval process must be formalised and implemented, and circulated to the fleet management department for cognisance. In addition, managers should review and approve all out-of-boundary travel and perform periodic reconciliations between trip authorisations, vehicle logbooks, and fuel usage and submit these documents to fleet management for recordkeeping. • Continuous awareness training be conducted through communication and workshop initiatives.	Management agree with the finding. During the committee meetings, the fleet management will in-depth discuss the importance of the pre-approval process and establish a formalised process to record trips outside the municipal boundaries. In addition, the committee will schedule awareness training and campaigns.	**Responsible Person:** Supervisors and managers of the different departments (will be administered by Fleet Management) **Due Date:** 31 March 2026

Closing Comments: Chief Audit Executive

Management's Response is noted and accepted. Corrective action will be followed up.

2.3 Inadequate safeguarding of vehicles	Significant

Criteria

The Municipal Finance Management Act (MFMA) Section 96 requires that (1) the accounting officer of a municipality is responsible for the management of (a) the assets of the municipality, including the safeguarding a maintenance of those assets; (2) The accounting officer must for, the purposes of subsection (1) take all reasonable steps to ensure that the municipality has and maintains (b) a system of internal control of assets and liabilities. Section 14 of the Fleet Management states the conditions under which vehicles can be parked at home. Some of the conditions that have been implicated include sections 14.3, 14.4, 14.5, and 14.6.

Condition

During the physical inspection of standby municipal vehicles, Internal Audit observed that certain vehicles, particularly those stationed in Barrydale, were not adequately safeguarded and were not parked in a locked garage or behind a locked gate, as prescribed by the Municipality's Fleet Management Policy.

Root Cause

- Lack of management oversight and
- Lack of awareness to municipal officials.

Impact/ Effect

- Increased the possibility of theft and/or vandalism;
- Financial loss in terms of insurance costs and
- Operational disruption and/or delays to effectively render service delivery.

No	Audit Recommendation	Management Agreed Action	Responsibility and Status
1	Internal Audit recommends that awareness training and campaigns be conducted. In addition, the fleet management policy must be workshopped to all officials using municipal vehicles.	Management agree with the finding. During the committee meetings, the fleet management will in-depth discuss the importance of vehicle safeguarding, especially for those officials who are on standby and have municipal vehicles at their homes. In addition, awareness campaigns will be scheduled and conducted.	**Responsible Person:** Supervisors and managers of the different departments (will be administered by Fleet Management) **Due Date:** 31 March 2026

Closing Comments: Chief Audit Executive

Management's Response is noted and accepted. Corrective action will be followed up.

2.4 Lack of formalised vehicle insurance valuation process	Significant

Criteria

According to the Financial Asset Management Policy, paragraph 27.1 The Municipal Manager shall ensure that:
(a) all movable fixed assets are insured at least against fire and theft; and
(b) all municipal buildings are insured at least against fire and allied perils.
27.2 The Municipal Manager shall, taking into account the budgetary resources of the Municipality, recommend to the Council,
after consulting with the Chief Financial Officer, the basis of the insurance to be applied to each type of fixed asset, which shall be
(a) the carrying value; or
(b) the replacement value

Condition

During the inspection of the vehicle register and the insurance list obtained from the relevant departments, Internal Audit confirmed that the vehicles selected for the sample review are included on the insurance list. However, upon assessing the insured values of these vehicles, Internal Audit noted that no formalised process are in place to assess and verify the insurance valuations of municipal vehicles, and that no recent assessment was conducted by a registered insurance assessor on the municipal vehicles.

Internal Audit further liaised with the Fleet Superintendent, who confirmed that to determine the market value of the vehicles, the Fleet Management Department liaises with automotive valuation service providers or similar companies.

Root Cause

- Budget constraints and availability of funding to conduct an valuation assessment on municipal vehicles.

Impact/ Effect

- Financial loss from under-insured municipal vehicles and
- Inaccurate insurance value recorded on the municipal asset register.

No	Audit Recommendation	Management Agreed Action	Responsibility and Status
1	Internal Audit recommends that an independent Insurance Assessor be appointed to conduct comprehensive valuations on all municipal vehicles.	Management agree with the finding. The Fleet Department will liaise with the Finance Department (BTO) to schedule a session with the municipality`s current insurance provider to conduct a valuation on the municipal vehicles.	**Responsible Person:** Finance Department and Fleet Management **Due Date:** 31 March 2026

Closing Comments: Chief Audit Executive

Management's Response is noted and accepted. Corrective action will be followed up.

2.5 Outdated fleet management policy and misalignment between fuel card usage standard operating procedures and the fleet management policy | **Housekeeping**

Criteria

In accordance with the King IV Report on Corporate Governance for South Africa (2016), specifically Principles 1, 4, 11 and 13, the governing body must, in terms of ethical and effective leadership, performance and value creation, governance of risk, and governance of compliance, ensure that all policies and supporting Standard Operating Procedures (SOPs) are approved, regularly reviewed, kept current and fully aligned with one another to support effective governance, compliance and operational performance.

Condition

During the review, Internal Audit noted that the Fleet Management Policy was last reviewed in 2016 and approved by Council on 29 February 2016 (Item A25). In addition, Internal Audit noted a misalignment between the Standard Operating Procedures (SOP) and Fleet Management policy.

Root Cause

- Lack of formalised policy and standard operating procedures (SOP) review schedule.

Impact/ Effect

- Misuse and unauthorised use of municipal vehicles;
- Non-compliance with fleet management processes and
- Inconsistent operational practices are being followed.

No	Audit Recommendation	Management Agreed Action	Responsibility and Status
1	Internal Audit recommends that the Municipality establish a formalised policy review schedule for all key policies and related Standard Operating Procedures (SOPs) to ensure they remain current and aligned with operational and legislative requirements. These strategic documents should be tabled to Council on an annual basis for adoption and implementation, and formally communicated to all officials through awareness sessions and campaigns.	Managemet agree with the finding. The Fleet Management Department will review the policy and SOP and submit to the Council for approval.	**Responsible Person:** Mr. Herbst (Manager: Electrical and Fleet Management) **Due Date:** 30 June 2026

Closing Comments: Chief Audit Executive

Management's Response is noted and accepted. Corrective action will be followed up.

2.6 Lack of formalised fleet inspection process | Housekeeping

Criteria

In accordance with the Fleet Management Policy, Section 5, subsection 5.3, the Fleet manager has access to all vehicles at any given time for the purpose of inspections.

Condition

During the review, Internal Audit noted that no formalised processes have been established for conducting inspections of municipal vehicles prior to their check-out and upon their return.

Root Cause

- Lack of formalised process when doing vehicle inspections and;
- Limited oversight or enforcement to ensure vehicle inspections are consistently documented.

Impact/ Effect

- Inability to detect mechanical or maintenance defects;
- Misuse and unauthorised use of municipal vehicles
- Inconsistent operational practices are being enforced
- Non-compliance with fleet management processes

No	Audit Recommendation	Management Agreed Action	Responsibility and Status
1	Internal Audit recommends that the Fleet Management Department formalise and document the vehicle inspection process by creating a fleet inspection register or checklist. Completed checklists should be retained as evidence of inspection and reviewed periodically by the manager or fleet supervisor. In addition, the fleet superintendent should conduct spot checks on a monthly basis.	Management agree with the finding. The Fleet Management department will develop a fleet inspection register and/or checklist.	**Responsible Person:** Mr. Turner (Superintendent Fleet Management) **Due Date:** 31 March 2026

Closing Comments: Chief Audit Executive

Management's Response is noted and accepted. Corrective action will be followed up.

3. ROOM FOR IMPROVEMENT

Matters Raised	Recommendation	Management Comments	Responsible Official & Due Date
3.1 Outdated inspection sheet templates used During the inspection of the logbooks, Internal Audit noted that the inspection sheets for (e.g., CCK 1329 and CCK 14439) were completed on an outdated template.	Internal Audit recommends that the Fleet Management Department should communicate through training and awareness sessions the updated inspection sheet templates to all managers and supervisors for implementation.	Management agree with the room for improvement finding. The Fleet Management department will revisit the inspection sheet template and make amendments. The committee will ensure that all supervisors and managers implement the revised inspection sheet template.	**Responsible Person:** Mr. Turner (Superintendent Fleet Management) **Due Date:** 31 March 2026
3.2 Non-submission of job cards for fleet monitoring Internal Audit confirmed with the Fleet Management Department that job cards from relevant departments are not submitted for verification. As a result, the Fleet Management Department cannot monitor vehicle usage or reconcile fuel consumption against authorised trips..	Internal Audit recommends that, although not all departments currently have pre-designed job cards, the Fleet Management Department must circulate an internal memorandum to all departments, stipulating that the submission of job cards are compulsory.	Management agree with the finding. The committee will discuss in depth the importance of job cards and that each department should keep a record of the job cards.	**Responsible Person:** Mr. Turner (Superintendent Fleet Management) **Due Date:** 31 March 2026

4. RE-ASSESSMENT OF KEY RISK

Risk	Pre-audit Inherent Risk Rating	Risk Treatment / Current control processes	Post Audit Inherent Risk Rating	Executive Finding Summary	Post Audit Residual Risk Rating
Ageing of Fleet/Specialised Fleet	(64) High	• Repairs and Maintenance of vehicles (contractor services in place) • Service plan in place for fleet managed by fleet administrator • Satellite tracking • Inspection forms are in place and completed by staff to document the state of the fleet when using the fleet. • Write-off of vehicles/insurance claims.	(64) High	During the review of the Fleet and Specialised Management Review, Internal Audit identified the following: • Non-submission and incomplete logbooks and vehicle inspection sheets; • Non–submission of trip authorisations outside the municipal boundaries; • Inadequate safeguarding of vehicles; • Lack of standardised vehicle insurance valuation process; • Outdated fleet management policy and misalignment between fuel card usage standard operating procedures and the fleet management policy and • Lack of formalised fleet inspection process.	(64) High

Risk Appetite Statement:

The post-audit risk rating exceeds the approved risk appetite of 40, as outlined in the 2025/26 Risk Management Policy. The recurrence of significant control deficiencies indicates the need for additional management intervention and strengthened monitoring. This suggests that existing controls require substantial redesign and/or a stronger focus on proper implementation to ensure effective risk mitigation.

5. DISTRIBUTION LIST

This report has been prepared for the sole and exclusive use of Swellendam Municipality. Therefore, it may not be made available to anyone other than authorised persons within the organisation, or relied upon by any third party. No part of this work may be reproduced or transmitted in any form by any means, electronic or mechanical, including photocopying and recording, or by information storage or retrieval system, except as permitted, in writing by Swellendam Municipality.

No	Key Strategic Official(s)	Name	To Take Action	Secure Action	For information & oversight
1.	Audit and Performance Committee	Audit and Performance Committee Members			✓
2.	Auditor-General of South Africa (ASGA)	Auditor-General of South Africa (ASGA)			✓
3.	Accounting Officer	Ms. A Vorster		✓	✓
4.	Director: Financial Services	Ms. E Wasserman			✓
5.	Director: Community Services	Mr. K Stuurman			✓
6.	Acting Director: Infrastructure Services	Mr. W. Treurnicht			✓
7.	Manager: Electrical and Fleet Management	Mr. S. Herbst	✓	✓	✓

6. DISCLAIMER

Please note that Internal Audit only considered and expressed an opinion based on the assessment conducted on the information and documentation made available and accepted the correctness of the instructions received.

7. ACCEPTANCE OF INTERNAL AUDIT REPORT

We agree to the audit findings and recommendations made and hereby accept the abovementioned report.

MR. S. HERBST
MANAGER: ELECTRICAL AND FLEET MANAGEMENT
DATE:

COMMENTS: Recommendations will be implemented.

MS. A VORSTER
MUNICIPAL MANAGER
DATE:

COMMENTS: