OPCAR REPORT FOR 2024/2025 DETAIL AUDIT FINDINGS – AUDIT ACTION PLAN									
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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:	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 31 Aug 2026

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Comaf 14	Unauthorised expenditure misstatements	After recalculating the unauthorised 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	Financial	1	Management did not adequately review the 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.	Amend Note 51.1 Closing of final TB to be at least 14 days before AFS submission	CFO / Budget Office CFO / Budget Office	19 November 2025 Next Audit Cycle	Completed
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	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	Completed Completed

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		identified as it was 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 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 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	Financial	0	Management compiled the statement of comparison of budget and actual amounts which contained errors and non-compliance to the 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.	Amended Budget Cashflow figures Amend Budget approache to align cash flow to be comparable.	CFO & Budget Office	25 November 2025 31 March 2026	Completed Completed

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		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 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							

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		reasons for variance disclosed under the statement of comparison between budget and actual amounts.							
B	**Performance**								
C	**Compliance**								
D	**Internal Control**								
COMAF 4	Information systems audit (IT Service continuity)	The following weaknesses were identified: Backup restoration testing for Active Directory (AD) and Samras was not performed. DR testing was not performed.	Internal Control	2	The municipality was currently in the process of 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.	Upgrade the new building for the server room. Agreement with the Garden Route Municipality to become the DR site.	ICT Manager/ CFO ICT Manager/ CFO	April 2026 January 2026	Building works completed except for the floor. Electrical work completed. Updated completion date July 2026. Agreement finalised in April 2026

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		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 during the period under review as required in section 13.1 of the ICT backup and recovery policy.			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 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	Disaster recovery restoration testing	ICT Manager/ CFO	June 2026	Done successfully in the financial system
						Table risk to risk committee.	ICT System Supervisor	January 2026	Risk tabled at last quarterly meeting in March 2026
						Implement the off-site backup procedure once the new site is established.	ICT System Supervisor	April 2026	Awaiting completion of server room. Updated completion date July 2026

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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 "value 3" where updates are downloaded but are enforced manually. **Lack of a perimeter firewall**	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 (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. The Sophos firewall was designed for a single-entry	Change policy to Value 4 and Value 5 options. Reinstall the automatic update once the servers have been re-established.	ICT Administrator ICT Administrator	30 March 2026 30 March 2026	Completed in April 2026 Pending on completion of server room. Updated completion date July 2026.

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		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 of the municipality's network caused by the unrest that occurred in 2023.			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 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.	Install the Sofas Firewall when servers are re-allocated	ICT Administrator	April 2026	Depending on completion of server room. Updated completion date July 2026.

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COMAF 18	Water and sanitation services	During the audit of water and sanitation services - Planning and Overall management, it was 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.	Internal Control	0	There is inadequate staffing within the water services department as there is no director in place which results in the water losses being incurred and appropriate measures not being put in place.	Recruitment of a Technical Engineer Developed an action Plan	Municipal Manager Technical Director	November 2025 March 2026	The Technical Engineer did commence with service on 1 July 2026 April 2026

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						Include WSDP in IDP	IDP Manager	May 2026	Depending on available budget
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 September 2025 and inspection of the Cost Containment Policy, it was noted that the municipality does not have a consultancy reduction plan in place.	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	Completed Council resolution A130 29 June 2026