

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
					<p>d) No site visits were performed by municipality, as the municipality relied upon the community to log a complaint. No records of the complaints were kept by the municipality.</p> <p>e) The contracts did not make provision for penalties or remedial action, should the unsatisfactory and/or deficient service occur.</p> <p>The municipality therefore paid R3,7 million for the period 1 July 2020 to 18 October 2021 to the service provider (Moreki), without monitoring that the service was delivered. This expenditure is therefore seen as possible fruitless and wasteful expenditure.</p> <p>4.2 The municipality did not conclude any service level agreement (SLA) with its service providers (Moreki and Bidvest) resulting in the failure to reflect the roles and responsibilities of the respective parties and the remedial action in the event of non-compliance</p> <p>4.3 Due to the municipality not performing inspections/site visits and monitoring activities, the service providers did not always adhere to the contract conditions</p> <p>The flushing mechanisms of three (30%) of the 10 pre-cast toilets inspected at the Sedgefield informal settlement were not in a working condition. Defective toilets could result in blockages and residents reverting to open defecation practices or expose residents to the risk of contracting diseases, such as diarrhoea, and other intestinal and respiratory infections, due to toilets not being able to flush.</p> <p>5.2 Leaks were also identified at seven (70%) of the 10 precast toilets inspected. Pictures 16 to 19 (Annexure 2) show the water from the leaks inside and outside the precast and container toilets.</p> <p>5.3 Furthermore, pre-cast toilets were not always used by the residents allocated to. It was indicative that the allocated residents did not maintain the toilets and the area around the toilets to ensure access to these toilets (refer to Annexure B: pictures 20 to 23).</p>	<p>provider complies with the requirements in the contract, in the absence of a SLA indicating the roles and responsibilities, by performing regular inspections/site visits.</p> <p>4.10 The municipality should ensure that the requirements of the MFMA are adhered to.</p> <p>4.11 The municipality should investigate the possible fruitless and wasteful expenditure.</p> <p>5.6 The municipality should perform site visits to ensure that toilets are in a good condition and that it is maintained.</p> <p>5.7 Education and awareness sessions should be initiated/reinforced to educate the residents on the maintenance and use of toilets.</p> <p>5.8 The municipality should consider appointing caretakers (through the EWP programme) to clean toilets and report problems to the municipality.</p> <p>5.9 The municipality should implement a complaints/fault register, in order to track sanitation problems in informal settlements.</p>	<p>Paragraph 4.8: Management will ensure that the service provider complies with the requirements in the contract, in the absence of a SLA indicating the roles and responsibilities, by performing regular inspections/site visits.</p> <p>Paragraph 4.9: Management will ensure that the requirements of Section 116(2)(b) of the MFMA are adhered to.</p> <p>Paragraph 4.10: Management will investigate the possibility of fruitless and wasteful expenditure. However, fruitless and wasteful expenditure can only be if the service providers were paid for services not rendered and if it found in the investigation that it was the case, the over-payments will be recovered from the service provider/s.</p> <p>Paragraph 5.6: Management will perform site visits to ensure that toilets are in a good condition and that it is maintained.</p> <p>Paragraph 5.7: Management will ensure that education and awareness sessions be initiated/ reinforced to educate the residents on the maintenance and use of toilets.</p> <p>Paragraph 5.8: Management will consider the appointing of caretakers (through the EPWP programme) to clean toilets and report problems to the municipality.</p> <p>Paragraph 5.9: Management will implement a complaints/fault register, in order to track sanitation problems in informal settlements.</p>	<p>which was not corrected. In addition, the payments/invoices with the supporting documentation was requested via RFI 30 and no service slips were provided as supporting documentation for audit purposes.</p> <p>Therefore, the finding relating to the non-compliance with section 116(2)(b) of the MFMA still remains.</p> <p>The indication of possible fruitless and wasteful expenditure was based on the premise that, if services were not received but paid for then the payments were made in vain and could have been avoided through first confirming the actual receiving of the services. Since at this time there is no real evidence that the municipality confirmed the receipt of the services prior to payment, as indicated above, but there are indications that some services were</p> <p>Management comments and corrective actions are noted. Follow up testing may be performed in the next financial year to review the impact of the corrective actions once implemented and to determine the effectiveness of these actions to resolve the matters identified, and to prevent the re-occurrence thereof.</p>	<p>Ensure that the service provider complies with the requirements in the contract, in the absence of a SLA indicating the roles and responsibilities, by performing regular inspections/site visits.</p> <p>Ensure that the requirements of Section 116(2)(b) of the MFMA are adhered to</p> <p>Investigate the possibility of fruitless and wasteful expenditure. If the service provider/s were paid for services not rendered; recover the over-payment/s from the service provider/s.</p> <p>Perform site visits to ensure that toilets are in a good condition and that it is maintained.</p> <p>Ensure that education and awareness sessions be initiated/ reinforced to educate the residents on the maintenance and use of toilets.</p> <p>Consider appointing caretakers (through the EPWP programme or any other approach) to clean toilets and report problems to the municipality.</p> <p>Implement a complaints/fault register, in order to track sanitation problems in informal settlements.</p> <p>Liaise with the community to identify the needs and accessibility of toilets for people with disabilities and to ensure that the right type of toilets is placed at the right locations for use by the residents.</p> <p>Investigate the viability of providing toilet paper at communal/shared toilets connected to the sewerage system. This needs to coincide with the costs to provide caretakers to monitor the provision of toilet paper to the end users.</p> <p>Investigate whether the 10 toilets identified are included in the listings of toilets, maintenance plans, used in the calculation of number of toilets provided/available in the informal settlement areas.</p>	<p>L Petuna (Acting Director: Integrated Human Settlements)</p>	<p>Immediately</p> <p>Monthly</p> <p>31/01/2022</p> <p>Weekly</p> <p>Quarterly</p> <p>31/03/2022</p> <p>Immediately</p> <p>31/03/2022</p> <p>28/02/2022</p> <p>28/02/2022</p>			
2/249					<p>6.1 None of the communal toilets provided at Rheenedal (chemical toilets), Nekkie (chemical toilets) and Sedgefield (chemical and precast toilets) informal settlements made provision for people living with disabilities. This is contrary to paragraph 4.4.3 of the National Sanitation Policy 2016 which states that sanitation services must be safe, accessible, hygienic and appropriate for disabled and vulnerable</p> <p>The municipality did not provide toilet paper for the precast toilets connected to the sewerage system, located in the Sedgefield informal settlement. This increases the risk of residents flushing other paper or foreign objects down the toilets causing blockages in the sewer line. Costs then have to be incurred by the municipality to unblock the sewer lines.</p> <p>8.1 During the site visit performed at the Rheenedal informal settlement, it was noted that ten precast toilets were erected to be used by the residents (refer to Annexure B: pictures 24 to 27). All 10 these toilets were not in a hygienic state and were indicative that these toilets were not maintained (refer picture 26). It was also noted that: the structures were not level</p>	<p>The municipality should liaise with the community to identify the needs and accessibility of toilets for people with disabilities, to ensure that the right type of toilets are placed at the right locations, for use by the residents.</p> <p>The municipality should investigate the viability of providing toilet paper to the residents of communal/shared toilets that are connected to the sewerage system.</p> <p>The municipality should investigate whether these toilets are included in their listings of toilets, maintenance plans, used in the calculation of number of toilets provided/available in the informal settlement, etc.</p>	<p>Paragraph 6.5: Management will liaise with the community to identify the needs and accessibility of toilets for people with disabilities and to ensure that the right type of toilets is placed at the right locations for use by the residents.</p> <p>Management will investigate the viability of providing toilet paper at communal/shared toilets connected to the sewerage system. This needs to coincide with the costs to provide caretakers to monitor the provision of toilet paper to the end users.</p> <p>Paragraph 8.1: Management agrees with the audit finding. The ten toilets are currently in the process to be relocated to address the audit finding.</p> <p>Paragraph 8.2: Management agrees with the audit finding.</p>	<p>Management's comment on paragraph 6.3 refers. The study commissioned and performed by Royal Haskoning DHV and their report was considered during the audit. As indicated on pages 2 and 3 (page 102 and 103 of the scanned annexure) of the said document, five of the 11 wards were not Management comments and corrective action are noted. Follow up testing may be performed in the next financial year to review the impact of the corrective actions once implemented and to determine the effectiveness of these actions to resolve the matters identified, and to prevent the re-occurrence thereof.</p> <p>Management comments and corrective action are noted. The auditors acknowledge that the WSDP and the Annual water services development plan performance and water services audit report for the 2020-21 financial year was developed and submitted. However, finding 1.4 indicates the shortcomings in these documents. Comments to paragraph 2.1.2 refers. The finding was removed. Comments to paragraph 2.2.2 refers. The Knysna Municipality Technical Services – Water & Sanitation Report (Royal Haskoning DHV on 26 March 2020) was reviewed during the audit. It was however noted from Appendix A2 – Cost summary that not all wards were assessed during this survey. Follow up testing may be performed in the next financial year to review the impact of the corrective actions once implemented and to determine the effectiveness of these actions to resolve the matters identified, and to prevent the re-occurrence thereof.</p>	<p>Update the Municipality's strategy for the provision of basic sanitation to all households (inclusive of those residing in the informal settlements), as well as the underlying assumptions that are used to support the information and estimates in its planning and implementation of a strategy to assess the accuracy of the data, which measures the needs of residents in the informal settlements regarding the provision of basic sanitation services</p> <p>Consider the development and implementation of a strategy to assess the accuracy of the data, which measures the needs of residents in the informal settlements regarding the provision of basic sanitation services</p> <p>Develop a performance indicator (KPI and target) for the evaluation of its achievement of the provision of basic sanitation services to informal settlements.</p>	<p>L Petuna (Acting Director: Integrated Human Settlements)</p> <p>L Petuna (Acting Director: Integrated Human Settlements)</p> <p>L Petuna (Acting Director: Integrated Human Settlements)</p> <p>C Chordnum(Manager: IDP/PMS)</p> <p>A Jagaysor (Senior Manager: Financial Management Services)</p> <p>A Jagaysor (Senior Manager: Financial Management Services)</p>	<p>30/04/2022</p> <p>31/05/2022</p> <p>31/05/2022</p>			<p>Infrastructure services</p> <p>Infrastructure services</p> <p>The PMS department has not developed any other Indicator and Target over and above what is currently included in the SDBIP. An additional KPI and Target will flow from additional Activities to be undertaken by the directorate. The department has thus not received any direction in this instance.</p>
3/148	Misstatements in disclosure note 59	Misstatements in financial statements	Financial management	0	<p>Issue 1: The removal of the "Approved Budget" column</p> <p>Management to remove the "approved budget" columns throughout the Statement to aid the understandability and comparability (as recommended by the Conceptual Framework) of the financial information presented in the financial Statement</p> <p>Issue 2: No explanations were included and disclosed in the notes</p> <p>The incorrect fiscal period was used in the accounting policy and no explanations were included for the differences between the approved and final budgets for the Materials and bulk purchases line-item included</p>	<p>Management should adjust the AFS and should make sure that the required disclosures in terms of GRAP 24 are made.</p> <p>Management should use the GRAP checklist as issued by National Treasury to monitor compliance with the GRAP standards.</p>	<p>Management will adjust the AFS as indicated</p> <p>Management will consider the use of the GRAP checklist as issued by National Treasury when compiling the year-end plan for the compilation of the 2021/2022 Annual Financial Statements</p>	<p>Management's responses are noted</p> <p>With reference to the use of the April 21 approved cash flow budget – it is true that the budget statement must reflect the amounts as approved by council. It is however unfortunate that the amounts were seemingly not accurate. This matter should be addressed by management in future to ensure that the budgets presented to council are accurate in all instances. This internal control deficiency will be followed up again in the 2021-22 audit.</p> <p>The adjustments to the adjusted financial statements submitted on 28 January 2022 have</p>	<p>Correct Note 59 as indicated in Appendix 3 attached to the COMAF's response and re-submit the AFS to the AG.</p> <p>Correct the Statement of Financial Performance in the SCBA as indicated in Appendix 4 attached to the COMAF's response and re-submit the AFS to the AG.</p>	<p>A Jagaysor (Senior Manager: Financial Management Services)</p> <p>A Jagaysor (Senior Manager: Financial Management Services)</p>	<p>14/01/2022</p> <p>14/01/2022</p>	<p>Completed</p> <p>Completed</p>	<p>This function is not included in the Work Scope of IDP/PMS but with Human Resources Department. The Acting Director Corporate Services in a previous</p> <p>As the Champion of the Performance Management Policy I will take the Reviewed policy to council for consideration, but I unfortunately cannot advise</p>	

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					In the Statement of Financial Performance comparison Issue 3: Misstatements in the amounts presented in the Statement of Comparison of Budget and Actual Amounts			been confirmed to be accurate and complete	Correct the Cash Flow Statement in the SCBAA as indicated in Appendix 6 attached to the COMAF's response and re-submit the AFS to the AG. Compile a year-end plan for the compilation of the 2021/2022 Annual Financial Statements taking into account the GRAP checklist as issued by the National Treasury	A Jagaysor (Senior Manager: Financial Management Services) A Jagaysor (Senior Manager: Financial Management Services)	14/01/2022 30/4/2022	Completed Not yet started	The function does not included in the Work Scope of IDP/PMS but with Human Resources Department The function does not included in the Work Scope of IDP/PMS but with Human Resources Department	
4/236	Weaknesses in the management of user accounts for Promun	Internal control deficiency	Financial and performance management	2	As previously reported, password resets had not been performed during the period under review as required by Section 13 of the ICT operating system security controls policy which states that a formal request must be sent to the administrator in order to reset the password. Reviews of administrator activities was performed during the period under review for Promun. However, the reviews had not been signed off during the period under review as required by Section 13 of the ICT user access management policy which states that administrator activities must be monitored and reviewed and signed off by the IT manager on a quarterly basis.	Management should ensure that: <input type="checkbox"/> The reporting structure for the Promun data section is finalised. <input type="checkbox"/> All password reset requests are formally communicated as per the current process in the ICT operating system security controls policy. <input type="checkbox"/> Review of system administrator activities should be signed as per Section 13 of the ICT user access management policy. Evidence of these reviews and signoff should be maintained for audit purposes	The organisational structure needs to be reviewed by the newly elected Council. Management did formalise the reset of locked passwords process as indicated in the Memorandum dated 22 September 2021 attached hereto as Annexure B. Management will review the administrator activities to be signed-off by a senior official. Evidence of these signed-off reviews will be kept for audit purposes.	Management responses are noted. The corrective actions agreed upon by management will be followed-up during the next audit cycle.	Revise the organisational structure of the Department of Financial Services with a clear indication to whom the Promun data officials should report to. Compile a quarterly Promun Administrator activities report for review. Review the Promun Administrator activities report, sign it off and file for audit purposes	J Carstens (Acting CFO) E Petersen (Financial System Administrator) A Jagaysor (SM: FMS)	31/03/2022 As from 01/10/2021 Quarterly basis	Not yet started Completed Completed	The latest audited reporting % will be used as baseline, to inform planned reduced losses to acceptable levels. Reported performance included in quarterly reports with relevant/supporting POE will be reviewed by the Internal Audit The latest audited reporting % will be used as baseline, to inform planned percentage compliance to waste water outflow. Reported performance included in The latest audited reporting % will be used as baseline, to inform planned percentage water compliance. Reported performance included in quarterly reports with	
4/239	Weaknesses in the management of user accounts for Active Directory	Internal control deficiency	Financial and performance management	1	Reviews of user access had not been signed off the IT Manager as required by Section 12 of the ICT user access management policy	Management should ensure that the reviews of user access are signed off by the direct line manager to ensure that it is still valid and appropriate. Evidence of these reviews and signoff should be maintained for audit purposes	Management will ensure that the reviews of user access performed are signed-off by the direct line manager or Director: Corporate Services. Evidence of these signed-off reviews will be kept for audit purposes	Management responses are noted. The corrective actions agreed upon by management will be followed-up during the next audit cycle.	Compile a quarterly report of reviews of user access performed to be signed-off by the by the IT Manager or Director Corporate Services whilst the IT Manager position is still vacant Review the user access performed report, sign it off and file for audit purposes.	L Plaatjies (EUS&ITA Manager) Vacant (IT Manager)	As from 01/10/2021 Quarterly	Completed In progress	Wait Auditor General 2021-22 Network review.pdf More reviews to be done until end of financial year	
4/241	Weaknesses in the management of backups for Promun	Internal control deficiency	Financial and performance management	1	The backup restores were not performed as required by section 4 of the	Management should ensure that: <input type="checkbox"/> Backup restores for Promun is performed as required by the IT Data Backup and Recovery Policy. <input type="checkbox"/> Roles and responsibilities between Finance and IT are finalised		Management responses are noted. The corrective actions agreed upon by management will be followed-up during the next audit cycle	Execute quarterly backup restores for Promun as required by the IT Data Backup and Recovery Policy. Review and sign-off the quarterly backup restores and maintain the signed-off reviews for audit evidence. Ensure that the roles and responsibilities between Finance and IT are finalised through a revised organisational structure	E Petersen (Financial System Administrator) A Jagaysor (SM: FMS) J Carstens (Acting CFO)	As from 01/10/2021 Quarterly 31/03/2022	Completed Completed Not yet started	The latest audited reporting number of Indigents receiving free basic refuse removal will be used as baseline, to inform planned number of Indigent HH to The latest audited reporting number of sites serviced will be used as baseline, to inform new targeted sites to be serviced. The challenge with this reported Indicator The latest audited reporting number of houses constructed will be used as baseline, to inform new set target of houses to be constructed. A more realistic	
4/243	Weaknesses identified in the management of Firewall security	Internal control deficiency	Financial and performance management	1	The following weaknesses were identified in the management of firewall security: <input type="checkbox"/> The firewall management processes in the ICT Operation System Security Controls Policy did not include logical access (from where can one access the firewall, and over which channels). <input type="checkbox"/> As previously reported, the firewall administrator activities and firewall rule traffic had not been logged and monitored during the period under review as required by section 11 of the ICT Operation System Security Controls Policy. <input type="checkbox"/> The firewall rule did not specify the date and the name of the person who added the rule. <input type="checkbox"/> As previously reported, no password criteria was set on the firewall.	The Firewall Management Standard Operating Procedure in the IT security controls policy should include logical access (including from where can one access the firewall, and over which channels). In addition, IT management should ensure that: <input type="checkbox"/> The firewall administrator activities and firewall rule traffic is logged and monitored. Evidence of these reviews should be maintained for audit purposes. Controls should also be implemented to monitor compliance to the ICT Operation System Security Controls Policy. <input type="checkbox"/> The firewall rule must specify the date and the name of the person who added the rule The firewall password criteria is set in accordance with the ICT Operation System Security Controls Policy	Management do not agree that ICT Operation System Security Controls Policy should be amended to deal with logical access. It should be covered through a Firewall Management SOP dealing with logical access. Management agrees that administrator activities and fire rule traffic must be logged and monitored. It must further be reviewed and maintained for audit purpose. Controls should also be implemented to monitor compliance to the ICT Operation System Security Controls Policy. Management further agrees that the firewall rule must specify the date and time of the person who added the rule and that the firewall criteria is set in accordance with the ICT Operation System Security Controls Policy. This will be done through the newly procured SharePoint Application	Management responses are noted. Management should ensure that the logical access (including from where can one access the firewall, and over which channels) be included in the Firewall SOP. The corrective actions agreed upon by management will be followed-up during the next audit cycle	Develop a Firewall Management SOP dealing with logical access and other procedural matters Activate the SharePoint Application after the testing phase to ensure that firewall administrator activities and firewall rule traffic is logged and monitored; to maintain for audit purposes the evidence of these reviews, to implement controls for the monitoring of compliance with the ICT Operation System Security Controls Policy; to record the date and the name of the person who adds a firewall rule; and, to set firewall password criteria as per the ICT Operation System Security Controls Policy	L Plaatjies (EUS&ITA Manager) L Plaatjies (EUS&ITA Manager)	31/03/2022 31/03/2022	In progress In progress	Firewall to be installed, currently in testing phase. Amendments of policy is in progress Firewall rules review.pdf	
4/246	Weaknesses identified in security incident management	Internal control deficiency	Financial and performance management	0	The security incident management standard operating processes in the IT security controls policy were not comprehensively documented to clearly state what processes needs to be followed when an incident should be reported. A lack of proper incident management policies and procedures could expose an organisation when multiple attacks hit an organisation's network, data and infrastructure to exploitation of vulnerabilities that lack security controls to mitigate risks.	Management should ensure that the security incident management standard operating processes in the IT security controls policy be updated and approved. This should include but not limited to the following: Incident response planning and preparation; Monitoring, detecting, analysing and reporting of information security events and incidents; Logging incident management activities; Handling of forensic evidence; <input type="checkbox"/> Assessment of and decision on information security events and information security weaknesses; <input type="checkbox"/> Response including those for escalation, controlled	Management will amend the IT Security Controls Policy that will include the following: Incident response planning and preparation; and The monitoring, detecting, analysing and reporting of information security events and incidents. Management will develop a Security Incident Management SOP that will include the following: Logging incident management activities; Handling of forensic evidence; Assessment of and decision on information security events and information security weaknesses; and	Management responses are noted. We acknowledge that security incidents are documented in the IT Security Controls Policy, however this was not found to be sufficient. The corrective actions agreed upon by management will be followed-up during the next audit cycle.	Amend the IT Security Controls Policy so that it includes the following: - Incident response planning and preparation; and - The monitoring, detecting, analysing and reporting of information security events and incidents. Develop a Security Incident Management SOP so that it includes the following: - Logging incident management activities; - Handling of forensic evidence; - Assessment of and decision on information security events and information security weaknesses; and	L Plaatjies (EUS&ITA Manager) L Plaatjies (EUS&ITA Manager)	31/03/2022 31/03/2022	In progress In progress	Busy with amendments of policies Busy with amendments of policies	

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						recovery from an incident; and communication to internal and external people or organisations.	Response including those for escalation, controlled recovery from an incident; and communication to internal and external people or organisations		Response including those for escalation, controlled recovery from an incident; and communication to internal and external people or organisations	L.Plaaitjes (EUS&ITA Manager)	31/03/2022	In progress	Busy with amendments of policies	
5/212	Performance management not performed for all staff members	Non-compliance with legislation	Financial and performance management	0	The municipality does not have a performance management system in place to evaluate staff performance other than the Municipal Manager and S56 Directors.	Management should develop and adopt a performance management system for all the staff of Knysna Municipality	Management will review the Performance Management Policy and phase in the entering into performance agreements with senior management (reporting levels 2 and 3). For all other employees Job Description Efficiency Monitoring (JDEM) sheets with targets to be met will be developed and monitored	Management responses are noted and the attached policy acknowledged. Management's acknowledgement of lack of effectiveness of the existing system and the planned corrective actions are noted will be followed-up during the next audit cycle	Develop a Roll-Out Performance Management Process Plan with applicable milestones and timelines for implementation from 1 January 2022. Review the Performance Management Policy. Develop performance agreements for senior management (reporting levels 2 and 3) for implementation from 1 July 2022. Develop JDEM sheets for all other employees (reporting levels 4 and lower) for implementation 1 July 2023.	C.Chordnum (Manager IDP/PMS)	31/12/2021	Not yet started	This function is not included in the Work Scope of IDP/PMS but with Human Resources Department. The Acting Director Corporate Services in a previous communication clearly stated that the function	
										C.Chordnum (Manager IDP/PMS)	31/05/2022	Not yet started	As the Champion of the Performance Management Policy I will take the Reviewed policy to council for consideration, but I unfortunately cannot advise on	
										C.Chordnum (Manager IDP/PMS)	30/06/2022	Not yet started	The function does not included in the Work Scope of IDP/PMS but with Human Resources Department	
										C.Chordnum (Manager IDP/PMS)	30/06/2023	Not yet started	The function does not included in the Work Scope of IDP/PMS but with Human Resources Department	
6/208	Disciplinary board vacancies not filled	Internal control deficiency	Leadership Financial and performance management	0	The Knysna municipality's Disciplinary Board only consists of one member and was not properly constituted in accordance with the provisions of the financial misconduct regulations, and was therefore not able to investigate allegations of misconduct or monitor the instituting of disciplinary proceedings	It is recommended that management appoint, without delay, the required members to serve on the disciplinary board to perform the necessary duties. The newly constituted board should commence with its functions as soon as possible in order to address any long outstanding matters	Management takes note of the recommendation that management appoint, without delay, the required members to serve on the DB to perform the necessary duties. The Auditor-General should take note that management does not have the delegated powers to appoint the DB members Management is of the opinion that the Municipality do have a DB consisting of three members of which two of the positions are vacant that needs to be filled by the Municipal Managers of Knysna and George Municipality respectively. Management will submit an item to Council for the appointment of a further two members so that the DB consists of at least five members. Please take note that there are no long outstanding matters to be addressed by the DB	The response from management and the intended action is acknowledged. Management has confirmed that the board had vacancies during the year, so the board was not able to fully comply with regulation 4(2) which instruct the disciplinary board to assist the council "with the investigation of allegations of financial misconduct, and provide recommendations on further steps to be taken regarding disciplinary proceedings, or any other relevant steps to be taken" This finding will be included in the management report as an other important matter, and the action to be implemented by management will be followed up during the status of records review.	Municipal Manager of Knysna Municipality to appoint a person in the vacant Chief Audit Executive position of Knysna Municipality. Municipal Manager of Knysna Municipality to confirm that the vacant Head of Legal Services position at George Municipality has been filled by the Municipal Manager of George Municipality. Submit an item to Council for the appointment of another two members to the Disciplinary Board of Knysna Municipality	D Adonis (Acting Municipal Manager) D Adonis (Acting Municipal Manager) M.Paulsen (Acting Director Corporate Services)	30/11/2021 31/12/2021 31/01/2022	Completed Completed Completed	 Correspondence submitted to George Municipality on 2 March 2022 and response received. Item submitted to Special Council meeting scheduled to take place on the 7th of March 2022.	
7/190	28. SFA 1: Basic Service Delivery – APR does not agree to the listing	Misstatements in annual performance report	Financial and Performance Management	0	Difference were identified between the actual reported achievement and the underlying supporting schedules in the below KPIs Issue 1: TL21 - Limit unaccounted water losses to less than 25%. Issue 2: TL24 - 90% compliance to general standards with regard to waste water outflow by 30 June 2021 Issue 3: TL25 - 95% water quality level obtained as per SANS 241 physical and micro parameters by 30 June 2021 Issue 4: Various indicators (numbers) Issue 5: TL60 - Construct and provide housing opportunities through the programme on Upgrading of Informal Settlements Plan (UISP); Enhanced People's Housing Process (EPHP); and Integrated Rural Development Program (IRDP).	Management should strengthen its review processes to ensure that the reported achievements in the APR are reported on accurately and completely. This should include ensuring that the documentation used as the basis for the report are also accurate and complete. Management should update the APR to reflect the actual achievement for the indicators based on the supporting underlying schedules and a reliable portfolio of evidence, where applicable.	Management will strengthen its review processes to ensure that the reported achievements in the APR are reported on accurately and completely. This should include ensuring that the documentation used as the basis for the report are also accurate and complete. Management will update the APR and AFS to reflect the actual achievement for the indicators based on the supporting underlying schedules and a reliable portfolio of evidence	Management's response has been noted and the evidence provided has been accepted. The corrections, read with the other audit findings raised, have confirmed to the adjusted annual performance report submitted to audit on 28 January 2022 and no misstatements remain.	Disclose the correct water losses of 44.5% in Note 54 of the AFS and resubmit the AFS to the AG. Disclose the correct waste water compliance percentage of 77.53% (TL24) in the APR and resubmit the APR to the AG Disclose the correct water compliance percentage of 96.95% (TL25) in the APR and resubmit the APR to the AG. Disclose the correct number of 1,690 indigent households receiving free basic sanitation (TL42) in the APR and resubmit the APR to the AG. Disclose the correct number of 1,690 indigent households receiving free basic refuse removal (TL43) in the APR and resubmit the APR to the AG. Disclose the correct number of 38 service sites for housing development (TL59) in the APR and resubmit the APR to the AG. Disclose the correct number of 340 houses constructed (TL60) in the APR and resubmit the APR to the AG.	Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting % will be used as baseline, to inform planned reduced losses to acceptable levels. Reported performance included in quarterly reports with	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting % will be used as baseline, to inform planned percentage compliance to waste water outflow. Reported performance included in quarterly reports	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting % will be used as baseline, to inform planned percentage water compliance. Reported performance included in quarterly reports with	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting number of Indigents receiving free basic sanitation will be used as baseline, to inform planned number of Indigent HH to receive FBS. Should the	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting number of Indigents receiving free basic refuse removal will be used as baseline, to inform planned number of Indigent HH to receive FBS. Should the	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting number of sites serviced will be used as baseline, to inform new targeted sites to be serviced. The challenge with this reported Indicator Actual	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	The latest audited reporting number of houses constructed will be used as baseline, to inform new set target of houses to be constructed. A more realistic target is in process of	

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
8/116	Incorrect allocation of interest paid on finance leases	Misstatements in financial statements	Financial Management	0	The finance cost as disclosed in note 36 to the financial statements is understated, i.e. is not a faithful representation and is not comparable to the prior year. Audit evidence reviewed revealed that the interest on external loans relating to wheelie bins was allocated to an incorrect vote. The vote 9/234 57-67, to which the interest on the wheelie bins were allocated, is for Motor Vehicle Licence and Registrations (under operational costs), and not interest paid on finance leases	Management should adjust the financial statements to correct the indicated misstatements. Management's review processes should be enhanced to ensure that they are able to prevent, detect and correct errors and misstatements from the time of entry and to the financial statements. These should include reviewing the description of accounts in line with the supporting evidence to ensure correct classification, including comparing current year results with that of the prior year to identify obvious allocation errors, prior to submission of the financial statements to audit. The general ledger should also be reviewed post the processing of any journals, to ensure that the entries were allocated to the correct general ledger accounts	Management will improve their review processes for journal entries to be verified. Management will adjust the financial statements as indicated above	Management comment is noted. Management agrees with the finding and have indicated that the financial statements will be amended. The adjustments to the adjusted financial statements submitted on 28 January 2022 have been confirmed to be accurate and complete	Adjust the Statement of Financial Performance as indicated in Annexure D and resubmit the AFS to the AG. Adjust Note 36: Finance costs as indicated in Annexure B and resubmit the AFS to the AG. Adjust Note 42: Operational costs as indicated in Annexure C and resubmit the AFS to the AG. Adjust the Cash Flow Statement; Statement of Comparison of Budgeted and Actual Amounts; and, the Appropriation Statement and resubmit the AFS to the AG	W Esterhuysen (Audit Manager, Moore Southern Cape) W Esterhuysen (Audit Manager, Moore Southern Cape) W Esterhuysen (Audit Manager, Moore Southern Cape) W Esterhuysen (Audit Manager, Moore Southern Cape)	10/01/2022 10/01/2022 10/01/2022 10/01/2022	Completed Completed Completed Completed		
10/215	Applicants not evaluated in compliance with legislation	Non-compliance with legislation	Leadership	0	The recruitment process for the position of Director: Community Services did not consider the Regulations on Appointment and Conditions of Employment of Senior Managers and the Municipal Regulations on Minimum Competency Levels when shortlisting candidates for the interview and assessment process to select a suitable person for the position of Director Community Services. The appointment of the successful incumbent is not in compliance with the above stated laws and regulations	It is recommended that leadership improve their processes to ensure that they comply to the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers and Municipal Regulations on Minimum Competency Levels when evaluating the competencies of applicants for positions in senior management (senior managers accountable to the municipal manager). Consequence management processes should be implemented by investigating the appointment of the director and determining whether any person(s) should be held accountable for the irregular appointment and any costs incurred in response thereto.	It is management's opinion that they can only advise leadership (councillors) on what is right and what is not right when it comes to the appointment process of senior managers accountable to the municipal manager to ensure that they comply with the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers and Municipal Regulations on Minimum Competency Levels when evaluating the competencies of applicants for positions in senior management. If councillors go against recommendations of the Acting Municipal Manager, they should bear the consequences. The irregular expenditure will be investigated by the selection panel which panel also has the	Management response and remedial action is noted. Management's contention that the payment to the independent facilitator does not meet the definition of fruitless and wasteful expenditure is noted and accepted. It is noted that the matter will be referred to MPAC. MPAC should investigate whether any official /councillor should be held accountable in line with legislation and the Code of Conduct and whether disciplinary action should be instituted against any councillor / official. It is clear from the regulations that the evaluation of the applicants are the legal responsibility of the	Disclose the remuneration expenditure of the appointed Director: Community Services as irregular expenditure in the 2021/2022 Annual Financial Statements. Refer the irregular expenditure of 2021/2022 to the Municipal Public Accounts Committee for investigation.	A Jagaysor (Senior Manager: Financial Management Services) J Carstens (Acting CFO)	31/08/2022 31/07/2022	Not yet started Not yet started		
11/228	Non-compliance to section 198B of the LRA	Non-compliance with legislation	Financial and performance management	0	Finding 1: Settlement agreement in terms of section 198B The successful candidate, based on the interview process was not appointed as the Senior Clerk: Motor Vehicle Registration, since a settlement agreement was reached with a candidate that lodged a section 198B dispute at the South African Local Government Bargaining Council. Finding 2: Employee appointed in terms of Section 198B and is above the earnings	It is recommended that management embark on a process to determine how many employees are appointed in terms of a fixed term contract for longer than 24 months, in order to ascertain the risks attached to any of these employees in future demanding either to be appointed permanently or be remunerated on termination of employment in terms of subsection 10(a). Management should implement processes to ensure compliance to section 198B of the Labour Relations Act, as amended.	Management has already embarked on a process to determine how many employees are appointed in terms of a fixed term contract for longer than 24 months, in order to ascertain the risks attached to any of these employees in future demanding either to be appointed permanently or be remunerated on termination of employment in terms of subsection 10(a). Management will implement processes to ensure compliance to section 198B of the Labour Relations Act, as amended.	Finding 1 Management's acknowledgement of inadequate internal controls and the planned corrective actions are noted. Actions to address the resulting risks will be followed-up during the next audit cycle. Finding 2 Management response is noted. However, in a memorandum dated 23 November 2020 from the Director: Corporate Services, the motivation for the permanent appointment was indicated as section 198B, which is not applicable to the employee in terms of the earnings threshold. The municipality should have followed its recruitment and selection processes to ensure background checks such as qualifications, criminal checks, etc. were conducted on the employee before appointment in the position.	Conduct an assessment on how many employees are appointed in terms of fixed terms contracts Implement the findings of the assessment to ensure that the Municipality comply with Section 198B of the Labour Relations Act. Develop a control sheet for temporary fixed terms contracts to ensure that the Municipality comply with Section 198B of the Labour Relations Act	D-Adonis (Acting Municipal Manager) M.Paulsen (Acting Director Corporate Services) D-Adonis (Acting Municipal Manager) M.Paulsen (Acting Director Corporate Services) L Phillips (Manager: Human Resources)	31/01/2022 30/06/2022 31/01/2022	In progress Completed In progress	Updated HR report being compiled HR noted findings and is implementing same Implemented. Remuneration for current senior managerial staff complies with the provisions of the Upper Limit Notice.	
12/148	MFMA S 125 disclosure: Awards above R2 000 not disclosed	Misstatements in financial statements	Financial management	0	Non-compliance with the SCM regulation 45 was identified in the awarding of awards to suppliers related to persons in the service of state or who was in the service of state in the previous 12 months.	Management should enhance the internal control processes currently in place, to produce a listing of declarations by suppliers of awards above R2 000 that indicated that their relatives are in the service of state, to ensure that a complete list is available to serve as the basis for the disclosure in the financial statements. Management should investigate all awards made in 2020-21 to which the SCM regulation 45 was applicable to identify other instances of non-disclosure in the notes to the financial statements. Evidence of this investigation, as well as the outcome thereof, should be provided for auditing.	Management's internal control processes currently in place as per the year-end plan for the compilation of a set of annual financial statements, to produce a listing of declarations by suppliers of awards above R2 000 that indicated that their relatives are in the service of state, to ensure that a complete list is available to serve as the basis for the disclosure in the financial statements is sufficient. Management lost about ten working days in July and August 2021 due to COVID-19 related matters. Management did investigate all awards made in 2020/2021 and 2019/2020 to which the SCM regulation 45 was applicable and identified all service providers to be disclosed in the notes to the financial statements. Evidence of this investigation, as well as the outcome thereof, is provided through Appendix 1 attached with supporting evidence as Annexures A to M. The related parties' information will be disclosed in Note 47 of the 2020/2021 Annual Financial Statements.	Management refers to the re-issued COMAF 12 dated 22 January 2022 and confirm that management will include in Note 47 the payments made to Poongavanam General Cleaning Services cc to the amount of R 3,184,567 for the 2020/2021 financial year – see Annexure N attached hereto. No payments were made for the 2019/2020 financial year. The total amounts to be disclosed in Note 47 will be as indicated on Appendix 1 attached hereto.	Disclose in Note 47 the awards that was made to Suppliers who have close family members in Service of the State. Correct the Statement of Financial Performance in the SCBA as indicated in Appendix 4 attached to the COMAF's response and re-submit the AFS to the AG. Correct the Cash Flow Statement in the SCBA as indicated in Appendix 6 attached to the COMAF's response and re-submit the AFS to the AG. Compile a year-end plan for the compilation of the 2021/2022 Annual Financial Statements taking into account the GRAP checklist as issued by the National Treasury	A Jagaysor (Senior Manager: Financial Management Services) A Jagaysor (Senior Manager: Financial Management Services) A Jagaysor (Senior Manager: Financial Management Services) A Jagaysor (Senior Manager: Financial Management Services)	20/01/2021 14/01/2022 14/01/2022 30/04/2022	Completed Completed Completed Not yet started		
13/222	Remuneration of the MM and SMs not in line with the Regulations	Non-compliance with legislation	Leadership Financial management	0	The agreements entered into with senior manager on their appointment was found to contain stipulations, which are not compliant to the Government Gazette Notice; No.43122 dated 20 March 2020 on the Upper limits of total remuneration Packages of Municipal Managers and Managers directly accountable to Municipal Managers and to Municipal Systems Act No. 32 of 2000	It is recommended that management investigate the extent of irregular expenditure incurred as required by section 32 of the Municipal Finance Management Act and adjust the financial statement for the irregular expenditure identified	Management will investigate the extent of irregular expenditure incurred as required by section 32 of the Municipal Finance Management Act and adjust the financial statements for the irregular expenditure identified	Audit inspected the AFS and found that the irregular expenditure of the Director: Integrated Human Settlements have been disclosed in note 53. Management's adjustment to the AFS has been reviewed and it was found that the irregular expenditure disclosure was updated accurately and completely.	Disclose the correct remuneration calculations for the Acting Municipal Manager (LA Scheepers) and the Acting Director: Financial Services (J Carstens) as calculated in Annexures I and J attached in Note 30 and re-submit the 2020/2021 AFS to the Auditor-General. Disclose the additional irregular expenditure of R 295,551.73 as calculated in Annexure K attached in Note 53 and re-submit the 2020/2021 AFS to the Auditor-General	A Jagaysor (Senior Manager: Financial Management Services) A Jagaysor (Senior Manager: Financial Management Services)	17/01/2022 17/01/2022	Completed Completed		

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
									Submit an item to the Municipal Public Accounts Committee for the investigation of the irregular expenditure to make a recommendation to Council.	J Carstens (Acting CFO)	30/04/2022	Not yet started		
									Review the contracts of senior management so that it complies with the Regulations	M Paulsen (Acting Director: Corporate Services)	31/01/2022	Completed	Implemented. Remuneration for current senior managerial staff complies with the provisions of the Upper Limit Notice.	
15/185	SFA 1:Basic Service Delivery - Presentation	Misstatements in annual performance report	Financial and Performance Management	0	<p>Issue 1: TL21 - Limit unaccounted water losses to less than 25%. In the "Performance Comments" column on the annual performance report (APR), it was noted that the reported figures (kl) for TL21 did not agree with the disclosure made under column "Actual" on page 18 of 29. The presented figures in kl were identified to be a casting error, which resulted in a difference of 128 776 kl, and consequently the presented percentage of water losses were misstated.</p> <p>Issue 2: TL 23 - Municipal Streets and Storm-water capital spending measured by the percentage (%) of budget spent.The target for the indicator was to spend at least 90% of the budget for its intended purpose, but the municipality managed to spend 94.02%. The overachievement on the indicator resulted in no corrective measures being necessary and the municipality's disclosure for improvement measures is therefore incorrect.</p> <p>Issue 3: Presentation of the APR alignment of MTREF Service Delivery and Budget Implementation Plan. During this review it was confirmed that the APR does not contain an alignment table which aligns the strategic objectives of the municipality to that of the Garden Route District Municipality, the Provincial Strategic Goals, the National and Municipal Key Performance Areas, the National Development Plan and the Sustainable Development Goals as communicated in the APR</p>	Management should amend the annual performance report for the mentioned findings	Management will amend the APR and AFS and disclose the correct information	Management's response is noted. Issues 1 and 2 The corrective actions taken by management are satisfactory and no further follow-ups will be initiated during the 2020/2021 audit cycle. The corrections, read with the other audit findings raised, have confirmed to the adjusted annual performance report submitted to audit on 28 January 2022 and no misstatements remain. Management's adjustment to note 54 Material losses to the AFS has been reviewed and it was found that it was updated accurately and completely. Issue 3 The amendments to the annual performance report will be inspected and final comment will be issued once the amendments have been confirmed to be satisfactory. The corrections has been confirmed to the adjusted annual performance report submitted to audit on 28 January 2022 and no misstatements remain. It was included as Table 1: Alignment Table on page 8 of 30 of the report.	<p>Disclose the correct water losses of 44.5% (TL21) in the APR and resubmit the APR to the AG.</p> <p>Disclose the correct water losses of 44.5% in Note 54 of the AFS and resubmit the AFS to the AG.</p> <p>Disclose the correct improvement measures comment for TL23 "No corrective measure required" in the APR and resubmit the APR to the AG.</p> <p>Include the table to which reference is made on the alignment of the Strategic Objectives, Focus Areas, Performance Indicators and Budget in the APR and resubmit the APR to the AG.</p>	Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	Corrected losses were reported in APR and submitted to AG. Audited actuals will be used as baseline in Review SDBIP	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	Corrected losses were reported in APR and submitted to AG. Audited actuals will be used as baseline in Review SDBIP	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	Resolved	
										Charles Chordnum (Manager: IDP/PMS)	10/01/2022	Completed	Resolved	
16/84	Existence of assets	Misstatement in financial statement	Financial management	0	<p>The existence of the following items of Property, plant and equipment could not be physically verified: Printer HPDesk Jet 3639 Long Stem Mi Bosch CCS800 Conference kit Chainsaw MS382</p> <p>PPE: Other assets is thus overstated by a projected material misstatement of R20 830 084.</p>	Management should interrogate the asset register to identify assets that did not exist at year-end. Management should then adjust the asset register and the financial statements to correct the misstatements. Management should improve the controls around the safeguarding of movable assets and should use bar-codes or serial numbers to uniquely identify the movable assets of the municipality, both on the physical asset and with a similar matched identifier documented in the fixed asset register	Management will interrogate the asset register during the 2021/2022 financial year to identify assets that do not exist at year-end. Management will adjust the asset register and the financial statements. The two items to be removed from the assets register will be corrected as prior period errors with the compilation of the 2021/2022 Annual Financial Statements. Management will improve the controls around the safeguarding of movable assets and do use bar-codes or serial numbers to uniquely identify the movable assets of the municipality, both on the physical asset and with a similar matched identifier documented in the fixed asset register	Follow-up testing has been performed on all moveable items that were stolen and damaged beyond repair for which an insurance claim was made. During the testing, only one additional asset (no.129 on the listing) with a carrying value of R6 000 was identified to have been written off but not yet removed from the asset register. We have therefore been able to isolate the misstatement and factual misstatement amounts to R12 223.48 which will be added to the projected misstatement of R565 559.04 on Asset 26149 & 24804. The accumulated overstatement on Property plant and equipment amounts to R577 782.52 and will be included in the schedule of uncorrected misstatements. The finding will remain in Annexure B of the management report.	<p>Ensure that all moveable assets are barcoded and are listed on inventory lists to be disclosed in all "offices" in the work place</p> <p>Execute a moveable asset count for the 2021/2022 financial year by 30 April 2022.</p> <p>Compile a comprehensive report with motivations on all moveable assets to written-off or disposed of by the end of 30 June 2022.</p> <p>Remove the fire destroyed HP Desk Jet Printer (R 689.82) and the stolen chainsaw (R 5,533.66) from fixed asset register by the end of June 2022.</p> <p>Restate the PPE values in the 2021/2022 Annual Financial Statements for the 2020/2021 financial year.</p>	L van Huyssteen (Manager: Assets & Liability Management)	30/04/2022	Not yet started	Asset Controller does not follow my instructions to do this. Instructed clerk to continue.	
										L van Huyssteen (Manager: Assets & Liability Management)	30/04/2022	Not yet started	Asset Controller does not follow my instructions to do this. Instructed clerk to continue. Expected completion date is 30 June 2022	
										L van Huyssteen (Manager: Assets & Liability Management)	30/06/2022	Not yet started	Will be done after the count and reconciliation to FAR.	
										L van Huyssteen (Manager: Assets & Liability Management)	31/07/2022	Not yet started	Will be included in Process file to dispose from FAR 30 June 2022.	
										L van Huyssteen (Manager: Assets & Liability Management)	31/07/2022	Not yet started	Will be included in the Process file for restatement 30 June 2022.	
18/105	Remuneration of key management personnel: Disclosure not in line with GRAP requirements	Misstatement in financial statement	Leadership and performance management	0	Only the acting allowances paid to the officials that acted in positions of key management personnel were disclosed.	Management should amend the financial statements to correctly reflect the remuneration of management as required in terms of the above stated GRAP requirements. Management should evaluate their review processes to ensure that disclosure of details in notes to the financial statements are to provide correct information that complies with the GRAP standards	Management will amend Note 30 of the 2020/2021 Annual Financial Statements to correctly reflect the remuneration of management as required in terms of the GRAP requirements. Management will evaluate their review processes to ensure that disclosure of details in notes to the financial statements are to provide correct information that complies with the GRAP standards	Management comment is noted. Management agrees with the finding and have indicated that the remuneration of management as required in terms of the GRAP requirements. Management will evaluate their review processes to ensure that disclosure of details in notes to the financial statements are to provide correct information that complies with the GRAP standards	Disclose the correct remuneration amounts for the internal officials who acted as the Acting Municipal Manager and Acting Directors as per the table above in Note 30 of the AFS and re-submit the amended AFS to the Auditor-General	A Jagaysor Senior Manager: Financial Management Services	17/01/2022	Completed	Will be included in the Process file for restatement 30 June 2022.	
19/123	Contingent assets: Subsequent event	Misstatement in financial statement	Financial and performance management	0	The statutory receivables are understated by R1.6-million, and both irregular expenditure and contingent assets are overstated by the same amount as the results of disclosing the recoverability of the scarce skill allowance paid to Municipal Manager and the Managers directly accountable to the Municipal Manager as a contingent asset	Management should evaluate its review processes to ensure that the presentation and disclosure of matters in the financial statements are in accordance with the GRAP standards. Furthermore, management should adjust the financial statements accordingly	Management will evaluate its review processes to ensure that the presentation and disclosure of matters in the financial statements are in accordance with the applicable GRAP standards. Management did "recover" the scarce skills	After careful consideration of the matter at hand, and of the management responses received, audit accepts the final response from management. This conclusion is also based on the fact that the same logic should not be applied when raising an	Amend Note 46: Contingent Assets by removing the contingent assets narrative on the scarce skills allowance matter.	A Jagaysor Senior Manager: Financial Management Services	21/01/2022	Completed	Will be done by means of a memorandum.	

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							allowance paid to the employees in December 2021. Management will amend Note 46 by the inclusion of a Subsequent Event note with regard to the Court Order instructions on this matter	asset as what applies for raising a liability. The recognition criteria for a liability is more lenient than for an asset. If it was the municipality that the court had ordered to pay then a provision should be raised, but because it is expenditure incurred that need to be recovered from staff the municipality cannot just raise a receivable at year-end. The inflow of future economic benefits must be probable AND virtually certain before an asset can be recognised. Audit has inspected the adjusted financial statements and confirmed that the change to reflect on the subsequent event has been accurately and completely recorded therein	Amend Note 46: Subsequent Events by including a narrative on the scarce skills allowances to be recovered in terms of the Court Order as a subsequent event	A Jagaysor Senior Manager: Financial Management Services	21/01/2022	Completed	Will be included in the Process file for restatement 30 June 2022.	
20/62	Local content (Bids)	Misstatement in financial statement	Financial and performance management	0	Issue 1 – Local content thresholds not stated in the invitation to bid The stipulated minimum thresholds for local production and content were not included in the advertisements nor in the bid documents, as required by 8(2) of the PPR Issue 2 – Local content thresholds not stated in the bidder's MBD6.2 The winning bidder of section 1 of the award, Lamb's Chemical Manufacturers CC, made no declarations regarding local content requirements in the MBD6.2 form submitted as part of their bid documents, although the procurement of disinfectants and sanitisers was part of section 1. This results in non-compliance with regulation 8(5) of the PPR, and any expenditure incurred relating to the purchasing of the disinfectants and sanitisers through this award is irregular expenditure as defined	Processes should be implemented to ensure that the applicable minimum thresholds for local production and content are adequately determined up front and referenced in the advertisements and in the bid documents. Only suppliers that meet the stipulated minimum threshold are eligible for further evaluation. Bidders who fail to meet the stipulated pre-qualification criteria should be regarded as unacceptable and not be evaluated further. Management should quantify the irregular expenditure incurred relating to the communicated bids and adjust the financial statements accordingly, after review of the intended corrections by audit. The non-compliance to the PPR, and the resulting irregular expenditure, should be investigated and dealt with according to the municipality's consequence management processes and policies	Management will implement processes to ensure that the applicable minimum thresholds for local production and content are adequately determined up front and referenced in the advertisements and in the bid documents. Management investigated the possible irregular expenditure involved through payments and there is no irregular expenditure to be disclosed.	Management's response and the attachments have been evaluated. Audit is in agreement that no irregular expenditure applies to 2020-21, however management should ensure that any future payments on these awards are recorded and reported as irregular. This will be followed up during the 2021-22 audit. Issue 1 - This constitutes material non-compliance which will be reported in the audit report as follows: "Some of the invitation to tender for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 Preferential Procurement Regulation 8(2)." Issue 2 – This is not evaluated as material non-compliance.	Review the compliance checklist for the bid specifications committee to be considered at the bid specification committee meetings	F Kruger (Manager: Supply Chain Management)	31/01/2022	Completed	Will be included in the Process file for restatement 30 June 2022.	
21/58	Tender not award to the preferred bidder	Misstatement in financial statement	Financial and performance management	0	T 15 of 2020/21 - Supply and Delivery of Cleaning and Maintenance Products to Knysna Municipality stores for a period of three years. Tender not award to the preferred bidder	Management should ensure that adequate processes are implemented and that the correct suppliers are appointed based on the recommendation of the BAC. Management should ensure that any additional objective criteria are stipulated in the bid documentation and retain evidence of the objective criteria in support of the final award decision. The financial statements should be adjusted to disclose all payments made to this award as irregular expenditure. The non-compliance and irregular expenditure should be investigated according to the municipality's consequence management processes and policies.	Management will ensure that adequate processes are implemented and that the correct suppliers are appointed based on the recommendation of the BAC. Management will disclose the irregular expenditure of R 19,726.00 in the irregular expenditure note to the 2020/2021 Annual Financial Statements. The irregular expenditure will be referred to the Municipal Public Accounts Committee for investigation	Management comments are noted. Management agrees with the finding, but disagrees with the total amount of irregular expenditure. After issuing of the finding management provided audit with evidence of the amount of irregular expenditure. Audit inspected the order listing submitted by management, agreed it to the tender specifications and found that the order as submitted as part of Annexure D, is in terms of the tender specifications. Audit agreed the supplier code to the accounts payable to confirm the Supplier's name. Audit compared the items on the detail order to the tender specifications in section 4 and found that items to an amount of R19 726 was irregularly procured under this tender. Management's adjustment to the AFS has been reviewed and it was found that the irregular expenditure disclosure was updated accurately and completely	Disclose the irregular expenditure of R 19,726.00 in Note 53 of the 2020/2021 Annual Financial Statements	A Jagaysor Senior Manager: Financial Management Services	26/01/2022	Completed	Will be included in the Process file for restatement 30 June 2022.	
23/164	Non-compliance to procurement laws and regulations: Preference points not included in the bidding documents	Non-compliance with legislation	Financial and performance management	0	The bid documents and advertisement for the following bid was advertised on the auditee's website did not specify the preference point system criteria that will be used in the evaluation of the tender.	Management should implement adequate processes to ensure compliance to the SCM regulations and the municipality's SCM policy. Management should implement a checklist where compliance with laws and regulations are monitored, thereby ensuring that bid documentation including adverts are in line with the legislative requirements. Management should quantify the irregular expenditure incurred relating to the communicated bid and record it in the relevant register for disclosure in the financial statements of 2021-22. The non-compliance to the SCM regulation, and the resulting irregular expenditure, should be investigated and dealt with according to the municipality's consequence management processes and policies.	Management, as indicated in COMAF 22, will review their checklists to implement adequate processes to ensure compliance to the SCM Regulations and the municipality's SCM Policy. Management did quantify the irregular expenditure incurred relating to the communicated bid and will record it in the relevant register for disclosure in the 2020/2021 Annual Financial Statements. The irregular expenditure of a technical nature will be referred to the Municipal Public Accounts Committee for investigation with a recommendation to Council that the irregular expenditure is irrecoverable and needs to be written-off out of the notes of the annual financial statements.	Management comment is noted and audit is in agreement with the response. Management has indicated that the financial statements will be amended to disclose the irregular expenditure incurred. Management's adjustment to the AFS has been reviewed and it was found that the irregular expenditure disclosure was updated accurately and completely.	Disclose the irregular expenditure of R 5,038,999.53 in the notes to the 2020/2021 Annual Financial Statements and re-submit the corrected AFS to the Auditor-General	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2021		I do not agree that the FAR calculation is incorrect. When an asset useful life is reviewed and adjusted, the depreciation is calculated on the carrying value/opening maining period x days to depreciate. I can't apply the same formule to all assets on excel. There is a difference in calculation of depreciation before and after	
									Submit item of the irregular expenditure to the MPAC for investigation and a recommendation to Council.	J Carstens (Acting CFO)	31/05/2022	Not yet started	Will be included in the AFS for 2021-22	
									Review the compliance checklist for the Bid Specifications Committee to be considered at the Bid Specifications Committee meetings.	F Kruger (Manager: SCM)	31/01/2022	Completed	AMP was updated with the way depreciation is calculated. The draft AP must be adjusted.	
									Review the compliance checklist for the Bid Evaluation Committee to be considered at the Bid Evaluation Committee meetings.	F Kruger (Manager: SCM)	31/01/2022	Completed	Will be calculated at yearend.	
									Review the compliance checklist for the Bid Adjudication Committee to be considered at the Bid Adjudication Committee meetings.	F Kruger (Manager: SCM)	31/01/2022	Completed		

Amortization schedules will be requested in time from the banks

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
24/172	Non-compliance to procurement laws and regulations: Functionality criteria used in the evaluation process and those advertised were not the same	Non-compliance with legislation	Financial and performance management	0	It was found that the BEC used different criteria in the evaluation of the awards than those that were advertised in the bid documents. One of the functionality criteria specified in the bid documents for awards indicated below were as follows: Criteria 6: Financial Capacity (Bank Rating) required the following points - Less than 10% of Contract Value = 2 points - 10% of Contract Value = 4 points - 11 - 15% of Contract Value = 6 points - 16 - 20% of Contract Value = 8 points - Above 25% of Contract Value = 10 points.	Management should implement a checklist which facilitates the monitoring of compliance with laws and regulations, thereby ensuring that the bid evaluation committee only disqualifies bids based on those conditions that were stipulated in the original bid documents. Management should quantify the irregular expenditure incurred relating to the communicated bid and record it in the relevant register for disclosure in the financial statements of the year during which it was incurred. The non-compliance to the PPR, and the resulting irregular expenditure, should be investigated and dealt with according to the municipality's consequence management processes and policies.	Management will review and implement a checklist which facilitates the monitoring of compliance with laws and regulations, thereby ensuring that the bid evaluation committee only disqualifies bids based on those conditions that were stipulated in the original bid documents. Management is of the opinion that no irregular expenditure needs to be quantified for disclosure in the financial statements. Management is of the opinion that there is no need for an investigation by MPAC as no irregular expenditure is involved.	Management comments are noted. The documentary evidence supporting this award was re-evaluated based on management's inputs. The criteria used for the evaluation of the winning bidder was the same as those advertised, but in order to make more bidders responsive an alternative rating was attempted. This was only applicable to one bidder, as the other three had not submitted any rating documents at all. This unsuccessful bidder did not submit the required rating document, so should have been excluded from the start. The attempt to extend the pool of responsive bidders therefore had no real impact on the award or the outcome of the process. This was however strictly speaking not consistent with legislation as the criteria included in the bid specifications should be applied as is in the evaluation of awards. If it is found that the criteria that was set was unachievable, the invitation to bid should be cancelled and re-advertised. This matter is regarded as resolved, however management should take cognisance of the risk that any such deviations from the specified criteria may hold for the municipality to the possible incurring of irregular expenditure and non-compliance to the	Review the compliance checklist for the Bid Evaluation Committee to be considered at the Bid Evaluation Committee meetings Review the compliance checklist for the Bid Adjudication Committee to be considered at the Bid Adjudication Committee meetings.	F Kruger (Manager: SCM) F Kruger (Manager: SCM)	31/01/2022 31/01/2022	Completed Completed	Will be addressed at yearend.	
26/45	Non-compliance to procurement laws and regulations: Deviations not in accordance with Municipal SCM Regulation 36	Non-compliance with legislation	Financial and performance management	1	Regulation 36(1)(a) of the Municipal Supply Chain Management Regulations (GNR 868 of 30 May 2005) states, "A supply chain management policy may allow the accounting officer ... to dispense with the official procurement process established by the policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only— (i) in an emergency; (ii) if such goods or goods are produced or available from a single provider only; (iii) for the acquisition of special works of art or historical objects where specifications are difficult to compile; (iv) acquisition of animals for zoos; or (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes ..." The awards were not made in accordance with Reg. 36:	Management should make the following improvements to its SCM control environment: o Remove the sixth "deviation" criterion from the APPLICATION forms, as having this criterion therein increases the risk of the Municipality making impermissible awards, which would not meet any of the five legislated criteria when properly investigated; o The timelines for official procurement processes should be increased to accommodate the possible appealing of results by unsuccessful bidders, which is part of the legislated process. Should there be no appeals forthcoming, the Municipality can simply post-date the new contracts to come into effect from a later, more convenient date; o Change from a system of making deviation awards on a monthly basis (which have the same reasons months later as they did from the initial award, and so increasing the risk of these reasons being no longer permissible for the dispensing of official procurement processes) to a system where these awards are applicable for a longer period, which would make the need for these awards less frequent (and less prone to human error) whilst also affording the Municipality time to possibly be able to follow official processes at the end of the current contracts; and o Improve demand management and stock management systems in order to allow the Municipality to identify the need for procurement of goods and services in a timely manner, so that the Municipality follows official processes regularly, with the deviation route only being followed when it is proved that official processes cannot work	Management notes the Auditor-General's comment on the "sixth" deviation criterion. The Supply Chain Management Policy of the Municipality does not classify single source as a "sixth" deviation. The Policy defines single source / sole supplier in paragraph 1 (Definitions) of the Policy referring to the second deviation criteria that in the Regulations is referred to as a single provider only. Management note the recommendation but management is of the opinion that the timelines for official procurement processes cannot simply unreasonably be increased to accommodate the possible appealing of results by unsuccessful bidders. Management's bid documentation is prepared with timelines allowing a four-month period after the closing of bids. Within the four months period tenders should be evaluated, adjudicated and possible appeals be dealt with. Each deviation has its own merits and the Acting Municipal Manager and management apply their mind on the justified reasons for such deviations. Management will improve demand management and stock management procurement processes. Management did quantify the irregular expenditure relating to these awards and will adjust the financial statements if the Auditor-General remain with their audit opinion on these matters. The Municipal Public Accounts Committee investigates any irregular expenditure.	The response from management has been evaluated. For issues 2, 3 and 4: The additional inputs and motivations provided by management is accepted and the matters are resolved. The expenditure incurred is also not considered to be irregular. Issue 1: Sikhulile Engineers (Pty) Ltd and Application for Deviation (Order No: 10183; 12 April 2021): The project would have required sufficient building materials to be available in order for it to be completed, whether it was completed by Sikhulile Engineers or another supplier, which means that there should have been materials on hand or contracted for when the vandalism occurred. The fact that more materials were required than previously envisaged due to the repairs to be performed in response to the vandalism, should have been identified by Sintec and/or the municipality and acted upon immediately to ensure that the municipality would not run out of materials before the work was completed. Management's adjustment to the AFS has been reviewed and it was found that the irregular expenditure disclosure was updated accurately and completely. Issue 5: Zutari (Pty) Ltd and Rehab of Landfill Sites (Order No: 10200; 22 June 2021): It is acknowledged that Zutari was already locked into the rehabilitation of the Brenton on Sea landfill site and had the calculations of the cost readily available, due to it having won the tender to	Disclose the irregular expenditure in the notes to the 2020/2021 Annual Financial Statements as instructed by the Auditor-General in their concluding remarks on this response	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		
27/73	Misstatements of the Financial Statements: Limitation: Infrastructure assets (Work-in-progress)	Misstatement in the annual financial statements	Financial management	0	Completion Certificates for the following Work-in-progress transferred Out as Completed in the current year under review was not provided as audit evidence. Due to non-submission of the completion certificate, the auditor was unable to obtain reasonable assurance on the recognition of the following items as completed assets	Management should ensure that all capital projects completed is supported by sufficient and appropriate audit evidence that is readily available. Management should quantify the misstatement for the Property, plant and Equipment balance and Depreciation charge, and adjust the financial statements accordingly, or alternatively, submit the outstanding information as a matter of urgency.	Management will ensure that all capital projects completed is supported by sufficient and appropriate audit evidence that is readily available. Management will quantify the immaterial misstatement for asset code 89516 as a prior period adjustment with the compilation of the 2021/2022 Annual Financial Statements.	89516: Managements response has been noted. The amount will be included in the projection to be carried to the schedule of uncorrected misstatements. 92236: Management's response has been noted and the additional information provided was inspected. Based on the evaluation of the evidence, the finding is resolved. Based on the above, the updated projected misstatement on Property plant and equipment and understatement of Inventory consumed amounts to R276 626,18 and will be included in the schedule of uncorrected misstatements. Subsequently the projected misstatement on depreciation amounts to R5 532 which is the auditor's best estimate and will be regarded as trivial, however it will be aggregated with other depreciation misstatements in the summary of uncorrected misstatements. 92264: Management's response has been noted and the additional information provided was inspected. Based on the evaluation of the evidence, the finding is resolved. 89542: Management's response has been noted. The additional information provided was inspected and the limitation is resolved. Based on the evaluation of the evidence the finding has been resolved.	Correct the immaterial misstatement for asset code 89516 by passing the correcting journal transactions.	L van Huyssteen (Manager: Assets & Liabilities)	30/06/2022	Not yet started	Will be included in the Process file for restatement 30 June 2022.	
									Disclose the prior period adjustment in the notes of the 2021/2022 Annual Financial Statements to be compiled.	A Jagaysor (Senior Manager: Financial Management Services)	31/07/2022	Not yet started	Will be done by means of a memorandum.	
27/78	Misstatements of the Financial Statements: Incorrect accounting period: Infrastructure Asset Work-in-progress (Transferred Out)	Misstatement in the annual financial statements	Financial management	0	GRAP 1.05 defines Accrual basis as basis of accounting under which transactions other events and conditions are recognised when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions, other events or conditions are recorded in the accounting records and recognised in the financial statements of the periods to which they relate. Based on the evidence (Completion Certificates) provided by management, the following list of projects (relating to work-in-progress projects completed and transferred out to a class of property, plant and equipment) were completed in prior years as shown in the completion	Management ensure that all capital projects completed are capitalised in the correct accounting period, giving rise to depreciation also being accounted for from the correct date and financial year. Management should interrogate the population, and adjust the financial statements accordingly. Management should ensure that adequate reviews and reconciliation of completed projects are performed timely.	Management will ensure that all completed capital projects are capitalised in the correct accounting period, giving rise to depreciation also being accounted for from the correct date and financial year. Management will interrogate the population, and adjust the financial statements accordingly. Management will ensure that adequate reviews and reconciliation of completed projects are performed timely.	Based on the above, the updated misstatement amounts to R4 643 522 and has the following impact for the 2020-21 amounts disclosed, with a similar, but transposed error for 2019-20: - Overstatement on the disclosure of note 13: WIP transfer to completed - Understatement on the note disclosure for the opening balance of Roads infrastructure and Water infrastructure. The net effect on the cost reported for the class:	Compile a Financial Circular to be distributed to all project managers with regard to the unbundling of completed assets processes with the appropriate supporting evidence (completion certificates and etcetera) needed for the unbundling of assets.	L van Huyssteen (Manager: Assets & Liabilities)	31/03/2022	Not yet started	Will be done by means of a memorandum.	

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
					date column. Thus, management capitalised the project in an incorrect accounting period as per the table below:			Infrastructure assets, for both years, are nil. The misstatement will be included in the schedule of uncorrected misstatements on disclosures. Subsequently the projected misstatement on depreciation amounts to R92 870 which is the auditor's best estimate and will be recorded to the summary of uncorrected misstatements.	<p>Correct the misstatement for asset code 91165 by passing the correcting journal transactions</p> <p>Correct the misstatement for asset code 91165 by passing the correcting journal transactions.</p> <p>Correct the misstatement for asset code 91165 by passing the correcting journal transactions.</p> <p>Disclose the prior period adjustment in the notes of the 2021/2022 Annual Financial Statements to be compiled</p>	<p>L van Huyssteen (Manager: Assets & Liabilities)</p> <p>L van Huyssteen (Manager: Assets & Liabilities)</p> <p>L van Huyssteen (Manager: Assets & Liabilities)</p> <p>A Jagaysor (Senior Manager: Financial Management Services)</p>	<p>30/06/2022</p> <p>30/06/2022</p> <p>30/06/2022</p> <p>31/07/2022</p>	<p>Not yet started</p> <p>Not yet started</p> <p>Not yet started</p> <p>Not yet started</p>	<p>Will be included in the Process file for restatement 30 June 2022.</p> <p>Will be included in the Process file for restatement 30 June 2022.</p> <p>Will be included in the Process file for restatement 30 June 2022.</p> <p>Will be included in the AFS for 2021-22</p>	
28/199	AOP-SFA 1: Basic Service Delivery - Validity	Misstatement in the annual performance report	Financial and performance management	0	1)The consumers, as included in the listing to support the reporting of the achievement for TL34, were found to not be valid "formal residential properties" as per the indicator definition;2) The consumers, as included in the listing to support the reporting of the achievement for TL36, were found to not be valid "formal residential properties" as per the indicator definition; 3)The consumers detailed and as included in the listing to support the reporting of the achievement for TL36, were found to not be valid as the accounts for these customer were not billed for sewerage purposes as per the indicator definition:	It is recommended that management interrogate the entire population for TL 34 and 36 against the set definitions to ensure only valid achievements are considered before updating the listings. Management should thereafter adjust the achievement reported in the Annual Performance Report. It is further recommended that management strengthen the reconciliation and review process on the annual performance report to prevent repeat findings.	Management is of the opinion that it is not necessary to interrogate the entire population for TL 34 and 36 against the set definitions to ensure only valid achievements are considered before updating the listings. Management do agree that TL 34 should be adjusted with the one Telkom property that do not meet the definition of a residential property.	Management's responses has been noted. Issue 1: The adjusted APR has been inspected and it was confirmed that the population has been corrected from an achievement of 15802 to 15801. Issue 2:The correction of the billing class from residential to business was corrected retrospectively for the entire financial year's revenue.	Amend the reported information for TL 34 to read 15,801 (15,802 – 1) in the 2020/2021 Annual Performance Report.	C Chordnum (Manager: IDP/PMS)	26/04/2022	Completed	AMP was updated with the way depreciation is calculated. The draft AP must be adjusted.	
29/160	Segment information: Non-compliance with GRAP 18	Misstatements in the annual financial statements	Financial management	0	The evaluation of Segment information (disclosure note 62) revealed the below listed non-compliances to GRAP 18. 1. Segment information disclosure does not provide surplus or deficit figures at each individual segment, but at the overall level. 2. Revenue presented does not distinguish between revenue from exchange and revenue from non-exchange transaction. 3. Total liabilities per the statement of financial position amounts to R617 340 901, whereas in disclosure note 62 the total liabilities are presented as R606 030 468 resulting in a difference of R11 310 433. No reconciliation has been performed in relation to the difference. 4. Total revenue per the statement of financial performance amounts to	Management should review the GRAP 18 disclosure requirements, and analyse and interpret the standard to enable proper presentation and disclosure of segment information in the municipality's financial statements. Management should adjust the financial statements to correct the indicated misstatements.	Management will review the GRAP 18 disclosure requirements, and analyse and interpret the standard to enable proper presentation and disclosure of segment information in the municipality's financial statements. Management will adjust the financial statements as indicated in Annexures A to E attached to correct the indicated misstatements.	Management comment is noted. Management agrees with the finding and have indicated that the disclosure note will be amended. The adjustments to the adjusted financial statements submitted on 28 January 2022 have been confirmed to be accurate and complete.	Adjust the segmental disclosure information as indicated in Annexure A, B, C, D and E attached.	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed	Will be calculated at yearend.	
30/283	Audit committee	Internal control deficiency		0	1. Extension of terms of audit committee members 2. Combined assurance 3. Accounting policies and financial statements 4. Assessment of the finance function. 5. Information systems- 6. Annual report	It is recommended that the audit committee, with the assistance of management, implement a checklist to ensure compliance with the MFMA, MSA and best practise in all of its activities, and that this checklist be completed every quarter to ensure that compliance is achieved in all instances. The checklist contained in the framework can be used as a basis to start off with.	The recommendation as made is accepted, the referred checklist will be used to update the annual work plan of the audit committee.	Management's response has been noted. Follow up testing may be performed in the next financial year to review the impact of the corrective actions once implemented and to determine the effectiveness of these actions to resolve the matters identified, and to prevent the re-occurrence thereof.	<p>An audit committee succession plan will be developed and maintained to ensure that recruitment of new members commences prior to the end of current members' contracts</p> <p>A combined assurance policy has been drafted and will be approved during the 2021/2022 financial year. The audit committee will review and recommend the approval. The combined assurance plan will then be implemented in the 2022/2023 financial year.</p> <p>Audit committee to review the financial statements prior to its submission to the Auditor-General during August each year.</p> <p>The audit committee's work plan will be amended for inclusion of the annual assessment of the finance section through the use of the PSFA guidance paper</p> <p>The standing agenda of the audit committee has also been expanded in terms of the finance section as a tool in making an assessment at the end of the year.</p> <p>The audit committee's standing agenda has been revised to include more detailed areas of ICT in accordance with the committee's charter.</p> <p>A service provider has also been appointed to conduct an ICT audit on behalf of the internal audit function. The report of this audit will be presented to the audit committee.</p> <p>The audit committee's work plan will be amended for inclusion of the review of the annual report.</p>	<p>A Louw (Chief Audit Executive)</p> <p>A Louw (Chief Audit Executive)</p>	<p>31/01/2022</p> <p>31/03/2022</p> <p>26/08/2022</p> <p>31/01/2022</p> <p>20/01/2022</p> <p>20/01/2022</p> <p>30/06/2022</p> <p>31/01/2022</p>	<p>In progress</p> <p>In progress</p> <p>Not yet started</p> <p>Completed</p> <p>Completed</p> <p>Completed</p> <p>Not yet started</p> <p>Completed</p>	<p>Amortization schedules will be requested in time from the banks</p> <p>Will be addressed at yearend.</p>	
31/136	Misstatements in note 49	Misstatements in the annual financial statements	Financial management	1	1) Statement of financial position: The following discrepancies were identified between the information contained in this table in note 49 when compared to the rest of the financial statements: The following discrepancies were identified between the information contained in this table in note 49 when compared to the rest of the financial statements. In addition to the above, the amounts differ between note 49, the Statement of financial position (SoFinPos), the Statement of financial	Management should adjust the financial statements and should make sure that the required disclosures in terms of GRAP 3 are made.	Management will adjust the financial statements and will make sure that the required disclosures in terms of GRAP 3 are made. Management do use the GRAP checklist as issued by National Treasury to monitor compliance with the GRAP standards, but, as mentioned a number of times already, COVID-19 related challenges hampered	Management comment is noted. Management has indicated that the financial statements will be amended to correct some of the matters communicated, and requested that others be reported as uncorrected misstatements. Management input regarding the CRR is noted and the principle of why it is a prior period error is	Amend Note 49 of the 2020/2021 Annual Financial Statements as indicated on Annexures A, B, C, D, E and F attached hereto	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		

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					<p>2) Statement of financial performance: discrepancies were identified between the information contained in this table in note 49 when compared to the rest of the financial statements: In addition to the above, the Actuarial gains and Inventories surplus are included in the table relating to Revenue from non-exchange transactions, while it is disclosed as Revenue from exchange transactions in the Statement of financial performance.</p> <p>The R4 932 is also not included in the sub-note: Profit on disposal of</p> <p>3) Cash flow statement Discrepancies were identified between the information contained in this table in note 49 when compared to the rest of the financial statements:</p> <p>4) Corrections to Property, plant and equipment Note 49.2 contains the following narratives that were included in the audited 2019-20 note and not removed when the 2020-21 financial statements were prepared</p> <p>5) Corrections to Payables from exchange transactions Note 49.3 does not contain a description relating to the correction of R122 840 which is included in the sub-note: Payables from exchange transactions – Other payables, under the section with the heading: The effect of these prior period error corrections per line item</p> <p>7) Misstatements in the corrections of errors processed Having inspected the correction of error journals passed by management in preparing the AFS, the following misstatements were identified therein</p> <p>8) Cancellation of the CRR: The municipality has historically had a Capital Replacement Reserve (CRR), which was disclosed in the Statement of changes in net assets. The 2020-21 unaudited financial statements discloses in note 49.9 that the CRR has been transferred to accumulated surpluses as it is not required by GRAP.</p>		management to properly review the 2020/2021 Annual Financial Statements	<p>accepted. The suggested correction may however not ensure compliance with GRAP 3 – The detail of the change has to be disclosed in the statement of changes in net assets (first preference), or in the notes, as indicated in our finding Issue 7: The uncorrected differences has been recorded in the summary of uncorrected misstatements.</p> <p>All other issues Audit has inspected the adjusted financial statements and confirmed that the misstatement has been corrected accurately and completely.</p>	<p>Amend Note 49 of the 2020/2021 Annual Financial Statements as indicated on Annexures A, B, C, D, E and F attached hereto</p> <p>Amend Note 49 of the 2020/2021 Annual Financial Statements as indicated on Annexures A, B, C, D, E and F attached hereto</p> <p>Amend Note 49 of the 2020/2021 Annual Financial Statements as indicated on Annexures A, B, C, D, E and F attached hereto</p> <p>Amend the note referring to the restated balance as at 30 June 2019 to 30 June 2020 for the PPE, CRR and profit on disposal of assets of Note49</p> <p>Process the correcting journals in the Schedule of Overs and Unders and disclose in the prior period adjustments notes of the 2021/2022 Annual Financial Statements the corrections made.</p> <p>Include a narrative in Note 49 that the CRR disclosed in the 2019/2020 Statement of Financial Position and the 2019/2020 Statement of Changes in Net Assets was cancelled and "transferred" to the Accumulated Surplus.</p>	<p>A Jagaysor (Senior Manager: Financial Management Services)</p>	<p>26/01/2022</p> <p>26/01/2022</p> <p>26/01/2022</p> <p>26/01/2022</p> <p>31/07/2022</p> <p>26/01/2022</p>	<p>Completed</p> <p>Completed</p> <p>Completed</p> <p>Completed</p> <p>Not yet started</p> <p>Completed</p>		
33/68	Receivables from exchange transactions disclosure: Misstatements inside note 5	Misstatements in the annual financial statements	Financial management	0	immaterial inconsistencies were identified in note 5 to the financial statements	Management should adjust the financial statements to correct the indicated misstatements.	Management will adjust the financial statements to correct the indicated misstatements	The adjustments to the adjusted financial statements submitted on 28 January 2022 have been confirmed to be accurate and complete.	Correct Note 5 of the 2020/2021 Annual Financial Statements as indicated in Annexure A attached to the COMAFs response	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		
34/120	Commitments: Authorised capital expenditure misstated	Misstatements in the annual financial statements	Financial and performance management	2	A difference of R200 000 was noted between the total amount disclosed in note 45: Capital Commitments to the financial statements and the capital commitment register	It is recommended that management adjust the financial statements to accurately account for the commitments disclosure at year end.	Management will adjust the financial statements to accurately account for the commitments disclosure at year end.	Management comment is noted. Management agrees with the finding and have indicated that the financial statements will be amended. Audit has inspected the adjusted financial statements and confirmed that the misstatement has been corrected accurately and completely.	Amend the capital commitments information in Note 45 as indicated in Annexure A to the response on this COMAF	A Jagaysor (Senior Manager: Financial Management Services)	26/02/2022	Completed		
35/71	Cash and cash equivalents: Incomplete disclosure of bank accounts	Misstatements in the annual financial statements	Financial management	0	Note 10, Cash and cash equivalents does not disclose the details required in s125(2)(a) of the MFMA of the following bank accounts: - Nedbank 1014756022 - Nedbank 1174909129 This non-compliance and misstatement is not individually material.	Management should adjust the financial statements to correct the indicated misstatements.	Management will adjust the financial statements to correct the indicated misstatements.	The adjustments to the adjusted financial statements submitted on 28 January 2022 have been confirmed to be accurate and complete.	Amend Note 10 in the 2020/2021 Annual Financial Sta	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		
36/112	Misstatement of depreciation: Incorrect basis applied for calculation of depreciation	Misstatements in the annual financial statements	Financial management	1	The depreciation for a sample of PPE items were recalculated on the basis as disclosed in the accounting policy, namely on a straight line basis on cost plus subsequent additions. A projected error of R420 910, being an understatement of depreciation for the 2020-21 financial year and an overstatement of PPE as at 30 June 2021, was identified. Through further investigation of the reasons for the variance it was found that the municipality did not apply the accounting policy as documented, but rather calculated depreciation on the diminished balance in some instances. The test confirmed that the calculation by the auditee was based on the diminished balance, since the auditor's recalculation resulted in the same depreciation as documented in the fixed asset register. The test was limited to the items in the table below, so the consistency of this different calculation over all of the PPE was not confirmed, nor the period since when this change has been applied.	Management should investigate the fixed asset register for the current, and if necessary for the prior year(s), to identify all instances where the depreciation calculation is inconsistent with the approved accounting policy. All errors should be corrected accordingly in the fixed asset register and management should adjust the financial statements to correct the indicated misstatements.	Management will investigate the fixed asset register for the current, and if necessary for the prior year(s), to identify all instances where the depreciation calculation is inconsistent with the approved accounting policy. All errors will be corrected accordingly in the fixed asset register and management will adjust the 2021/2022 annual financial statements to correct the indicated misstatements.	Management's response has been noted. The extrapolated error will be recorded as an uncorrected misstatement and the corrections audited in the 2021-22 financial year.	Investigate the depreciation calculations in the asset register for formulae errors and correct any errors found through appropriate journals	L van Huyssteen (Manager: Assets & Liabilities)	30/06/2022	Not yet started	I do not agree that the FAR calculation is incorrect. When an asset useful life is reviewed and adjusted, the depreciation is calculated on the carrying value/opening remaining period x days to depreciate. I can't apply the	
									Disclose in the 2021/2022 annual financial statements in the prior period adjustments note any corrections made affecting the 2020/2021 annual financial statements	L van Huyssteen (Manager: Assets & Liabilities)	31/07/2022	Not yet started	Will be included in the AFS for 2021-22	
									Calculate the 2021/2022 depreciation in terms of Council's Accounting Policy and record the depreciation through appropriate journals in the Promun Financial System	L van Huyssteen (Manager: Assets & Liabilities)	12/08/2022	Not yet started	AMP was updated with the way depreciation is calculated. The draft AP must be adjusted.	
									Disclose the correct accumulated depreciation and carrying values of the asset as in the Assets Register in the notes to the 2021/2022 annual financial statements	L van Huyssteen (Manager: Assets & Liabilities)	19/08/2022	Not yet started	Will be calculated at yearend.	
37/168	Non-compliance to procurement laws and regulations: Locant content (RFQ)	Non-compliance with legislation	Financial and performance management	0	RFQ133/2020/21 - Supply and delivery of Station Wear includes the following local content requirements in the invitation to bid: - Supply and delivery of uniform wear 100% The recalculated local content percentage is 99.76% (1- (342.33/140570.50) x 100) and not the 100% as declared by the winning supplier, and is therefore short of the minimum required percentage. Therefore, based on the above the winning supplier did not meet the minimum requirements in terms of regulation 8(5) of the PPR. Expenditure of R161 387.01 was incurred in relation to this award. This results in non-compliance with regulation 8(5) of the PPR, and irregular expenditure as defined of R161 387.01	Only suppliers that meet the stipulated minimum threshold are eligible for further evaluation. Bidders who fail to meet the stipulated pre-qualification criteria should be regarded as unacceptable and not be evaluated further. The local content percentages offered by the bidder should be recalculated by the evaluators of the bid to ensure that it is accurate and meet the minimum stipulated requirements. Management should adjust the financial statements to disclose the irregular expenditure. The non-compliance to the PPR, and the resulting irregular expenditure, should be investigated and dealt with according to the municipality's consequence management processes and policies.	Management takes note of the recommendation that only suppliers that meet the stipulated minimum threshold are eligible for further evaluation. The local content percentages offered by the bidder should be recalculated by the evaluators of the bid to ensure that it is accurate and meet the minimum stipulated requirements. Management will adjust the financial statements to disclose the irregular expenditure. The Municipal Public Accounts Committee will investigate the irregular expenditure.	Management comment is noted and the suggested correction has been evaluated and found in order. Management agrees with the finding and have indicated that the financial statements will be amended. Management's adjustment to the AFS has been reviewed and it was found that the irregular expenditure disclosure was updated accurately and completely.	Review the checklist of the RFQ evaluation to be used by SCM to ensure that local content prescriptions are adhered to.	F Kruger (Manager: SCM)	31/01/2022	Completed	In addition the committee structures for bids will be applied for the RFQ evaluations as well.	
									Disclose the irregular expenditure of R 161,387.01 in the notes to the Annual Financial Statements.	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
38/99	Revenue from non-exchange transactions: Traffic fines overstated.	Misstatements in the annual financial statements	Financial and performance management	0	Issue 1 The below fine recognized as revenue from non-exchange transactions was identified as not belonging to the municipality. Issue 2 The below fines had amounts that were different to the amount recorded in the GL Issue 3 The below fines were identified to be dated in the prior year but included in the current year's GL. In summary: The net impact of the above 3 findings is immaterial, however the internal control deficiencies should be addressed without delay to ensure that there is consistency between the fines register, the accounting periods, and the general ledger amounts	The fines register should be updated to reflect all reductions and withdrawals so that the net amount to be collected agrees with the revenue recognised in the general ledger. All provincial fines received should be compared to the details processed to ensure that only fines relating to Knysna Municipality are recorded as revenue, and in the alternative, that fines references are accurate.	Management undertakes to update the Fines Register to reflect all reductions and withdrawals so that the net amount to be collected agrees with the revenue recognised in the general ledger. Management will also ensure that all provincial fines received should be compared to the details processed to ensure that only fines relating to Knysna Municipality are recorded as revenue, and in the alternative, that fines references are accurate.	Management's response is noted and the uncorrected misstatements will be recorded as requested. This matter will be followed up again in the 2021-22 audit.	Investigate the differences and test the whole population of fines issued against the Fines Register to ensure that fines revenue is disclosed correctly for the 2019/2020 and 2020/2021 financial years.	A Bans (Chief Traffic)	30/06/2022	Not yet started		
									Prepare a prior period adjustments note in the 2021/2022 Annual Financial statements based on the findings of the investigation mentioned above.	A Jagaysor (Senior Manager: Financial Management Services)	31/07/2022	Not yet started		
39/94	Revenue from non-exchange transactions: Disclosures misstated	Misstatements in the annual financial statements	Financial and performance management	0	Issue 1 The headings on the face of the Statement of Financial Performance do not agree the headings of the related note for the following items as detailed in the table below. Per the mSCOA Specimen Annual financial statements the note heading should agree to the face of the financial statements. Issue 2 The below discrepancies were identified between note 27 and note 9. Issue 3 The below discrepancies were identified in note 9 in the subnote relating to the IHHS grant: Issue 4 A difference in the value per the valuation received from DDP as at 30 June 2021 and the valuations value in note 26 of the Annual Financial Statements was identified	Management should strengthen its review processes of the financial statements to ensure that the figures and narratives are accurate. Management should amend the annual financial statements for the year ended 30 June 2022.	Management will strengthen its review processes of the financial statements to ensure that the figures and narratives are accurate. Management will amend the annual financial statements for the year ended 30 June 2022 as indicated below.	Management's response is noted and accepted. Issue 1, 2 and 3: Management agrees with the finding and have indicated that the financial statements will be amended. The adjustments to the adjusted financial statements submitted on 28 January 2022 have been confirmed to be accurate and complete. Issue 4: Management comment is noted and the suggested correction to our calculation has been evaluated and found to be in order. The updated misstatement of R2 177 812 will be included in the schedule of uncorrected misstatements.	Amend the headings of Note 27 and Note 29 as indicated on Annexure A attached to this COMAF response	A Jagaysor (Senior Manager: Financial Management Services)	27/01/2022	Completed		
									Amend the amounts of Note 9 and Note 27 as indicated on Annexure B attached to this COMAF response.	A Jagaysor (Senior Manager: Financial Management Services)	27/01/2022	Completed		
									Amend the amounts of Note 9 as indicated on Annexure C attached to this COMAF response	A Jagaysor (Senior Manager: Financial Management Services)	27/01/2022	Completed		
40/145	20. Liquidity risk information incomplete	Misstatements in the annual financial statements	Financial management	1	The disclosure table inside the Liquidity risk section of note 50, listing the municipality's financial liabilities, excludes the Annuity loans and local registered stock in the 2020-21 disclosure.	Management should adjust the financial statements to correct the indicated misstatement.	Management will adjust the financial statements to correct the indicated misstatement	Management comment is noted. Management agrees with the finding and have indicated that the financial statements will be amended. Audit has inspected the adjusted financial statements and confirmed that the misstatement has been corrected accurately and completely.	Amend the Liquidity Risk Section in Note 50 as indicated on Annexure A attached hereto and re-submit the 2020/2021 to the Auditor-General	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		
41/109	Debt impairment: Note 33 misstated	Misstatements in the annual financial statements	Financial and performance management	0	The following differences were identified between the debt impairment disclosed in note 33 and the disclosure in note 6 Receivables from non-exchange	Management should adjust the financial statements to correct the indicated misstatements	Management will adjust the financial statements to correct the indicated misstatements	Management comment is noted and the suggested correction has been evaluated and found in order. Management agrees with the finding and have indicated that the financial statements will be amended. Audit has inspected the adjusted financial statements and confirmed that the misstatement has been corrected accurately and completely.	Amend the reconciliation sub-note of Note 6 in the 2020/2021 Annual Financial Statements as indicated in Annexure A attached to management's response on the COMAF	A Jagaysor (Senior Manager: Financial Management Services)	26/01/2022	Completed		
42/90	Long term liabilities: Balances disagree with bank confirmation	Misstatements in the annual financial statements	Financial and performance management	0	Issue 1 The balances of the individual loans that aggregates to the total balance of the long term liabilities disagrees with the balances as per the bank confirmations received. Issue 2 The interest rates as disclosed in the unaudited Appendix A to the financial statements, and which was used by the municipality for the determination of the future total liabilities attached to the long term loans, differ from those reflected in the bank confirmations received. This should be read with ComAF40, in which it was communicated that note 50 Risk management does not contain the required disclosures of long term liabilities. Using the incorrect interest rates to calculate the disclosure to be added to note 50 will result in a misstatement thereof	Management should strengthen its review processes of the financial statements to ensure that the figures and narratives are accurate. The financial statements should be adjusted to correct the misstatement in issue 1. Management should investigate the rates used in the drafting of its amortisation tables and, for those loans where the incorrect interest rates were used, re-document the tables for the loans using the correct interest rates and amend the annual financial statements for the year ended 30 June 2022 accordingly	Management will strengthen its review processes of the financial statements to ensure that the figures and narratives are accurate. The misstatement in issue 1 will be adjusted with the compilation of the 2021/2022 Annual Financial Statements. Management will investigate the rates used in the drafting of its amortisation tables and, for those loans where the incorrect interest rates were used, re-document the tables for the loans using the correct interest rates and amend the annual financial statements for the year ended 30 June 2022 accordingly.	Management's response has been noted and evaluated. The difference in the balance will be recorded as an uncorrected misstatement as requested	Amend Note 50 and Appendix A of the 2020/2021 Annual Financial Statements as indicated on Annexures A and B attached to this response.	A Jagaysor (Senior Manager: Financial Management Services)	28/01/2022	Completed		
									Investigate the rates quoted in the Loans Register by obtaining fresh amortisation schedules of each loans from the banks to ensure that the liquidity risks amounts of external loans are quantified correctly.	L van Huyssteen (Manager: Assets and Liabilities)	30/06/2022	Not yet started	Amortization schedules will be requested in time from the banks	
									Investigate the differences between the outstanding loan balances as per the loans register and per the loan bank confirmations and update the loans register.	L van Huyssteen (Manager: Assets and Liabilities)	30/06/2022	Not yet started	Will be addressed at yearend.	
									Correct the loan register disclose the prior period adjustment in the applicable note with the compilation of the 2021/2022 Annual Financial Statements.	A Jagaysor (Senior Manager: Financial Management Services)	31/07/2022	Not yet started		
n/a	n/a	n/a	n/a	n/a	Management Representation letter: Unresolved issues	Management Representation letter: Unresolved issues	Management Representation letter: Unresolved issues	Management Representation letter: Unresolved issues	Infrastructure WIP transferred out	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: PPE	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Non-exchange receivables	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Long term loans	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Depreciation	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Traffic fines	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Gains and losses on assets	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Finance cost	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Accumulated surplus	A. Jagaysor (SM: FMS)	31/07/2022	Not yet started		

COMAF Number/ FMR Page reference	Finding	Classification	Control Component	Number of times reported in previous years	Audit Finding	Recommendation	Management Response	Auditor's Conclusions	Remedial Actions Taken/To be taken	By Whom	Target date	Progress status	Progress comments	Audit Committee Input/Comment
									Uncorrected misstatements: Inside note 13 PPE	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: Prior year errors disclosure note	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Receivables	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Inventories	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Payables	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Provisions	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Construction Revenue	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Government grants and subsidies	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Fines, penalties and forfeits	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Inventory consumed	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Provision adjustment and expenditure	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Commitment note	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Irregular expenditure	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		
									Uncorrected misstatements: 2019/2020: Unauthorised expenditure	A.Jagaysor (SM: FMS)	31/07/2022	Not yet started		

Financial Services
Corporate Services
Municipal Manager
Community Services
Housing Services