

7. REPORTS OF THE JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE (JAPAC) TO THE OVESTRAND MUNICIPAL COUNCIL**3/2/3/12****DC Van Der Heever****(028) 313 5035****Internal Audit Services****15 September 2016**

1. Executive Summary

The purpose of the report is to present Council with the Reports of the Joint Audit and Performance Audit Committee (JAPAC) in terms of the reporting requirements as per paragraph 3 of the JAPAC Charter, approved by Council on 25 May 2016.

2. Service Delivery and Budget Implementation Plan - IGNITE

Office of the Municipal Manager
Internal Audit Services

3. Compliance with Strategic Priority

Provision of democratic, accountable and ethical governance

4. Delegated Authority

None

5. Legal Requirements

Section 166 of the Local Government: Municipal Finance Management Act, No 56 of 2003

Overstrand Municipality Joint Audit and Performance Audit Committee Charter

Section 20 of the Local Government: Municipal Systems Act, No 32 of 2000

Overstrand Municipality By-Law on Rules of Order for Internal Arrangements

6. Background/Discussion

The reporting requirements as per the recently approved Joint Audit and Performance Audit Committee (JAPAC) Charter provides that the chairperson of the audit committee will report on a quarterly basis to the Overstrand Municipal Council on the operations of the Internal Audit Unit and the JAPAC.

7. Financial Implications

None

AGENDA OF THE MAYORAL COMMITTEE MEETING: 26 SEPTEMBER 2016**8. Staff Implications**

None

9. Comments from other Departments, Divisions and Administrations**Municipal Manager:**

The matter referred to in the last paragraph of Annexure A2/4 of the report relates to a staff matter.

Should Council need more information on the matter, such will be conveyed verbally to Council by the Municipal Manager but bearing in mind the provisions of section 20 of the Local Government: Municipal Systems Act, No 32 of 2000 read with section 17 of the Municipality's By-Law on Rules of Order for Internal Arrangements. Both the aforementioned deal with the exclusion of the public from meetings where certain matters are to be discussed.

10. Annexures

Annexure A: Report, dated 18 August 2016, prepared by the Chairperson of the JAPAC

Annexure B: Report, dated 14 September 2016, prepared by the Chairperson of the JAPAC

Annexure C: Minutes of the JAPAC meeting dated 29 June 2016

RECOMMENDATION TO THE COUNCIL:

that the reports from the JAPAC to the Overstrand Municipal Council **be noted**.

RESPONSIBLE OFFICIAL :

DC VAN DER HEEVER

TARGET DATE FOR IMPLEMENTATION :

26 SEPTEMBER 2016

Date: 18 August 2016

To: The Overstrand Municipal Council
c/o The Speaker – Alderman A Coetsee

Copied to:

- Members of the Joint Audit and Performance Audit Committee (for information)
- The Executive Mayor (for information)
- The Municipal Manager (for information)
- Chief Audit Executive (for information)

REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL

Reporting Requirement(s)

In terms of paragraph 3.6 of the JAPAC Charter (alternatively paragraph 3.6 of the previous Audit Committee Charter – 30 April 2014), the chairperson of the committee is required to report to the Overstrand Municipal Council on the operations of the Internal Audit unit and the Joint Audit and Performance Audit Committee/ Audit Committee. The reporting should include a summary of the work performed by Internal Audit and the Joint Audit and Performance Audit Committee/ Audit Committee against the annual work plan, issues, and related recommendations.

Attached, please find the report of the Joint Audit and Performance Audit Committee for the period 25 May 2016 to 31 July 2016.

Yours truly



BURTON VAN STAADEN

*Chairman of Joint Audit and Performance Audit Committee
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**OVERSTRAND MUNICIPALITY
REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL**

Report on activities of the JAPAC

Subsequent to the adoption of the JAPAC Charter by Council on 25 May 2016 and the appointment of two additional members, including the appointment of JAPAC Chairperson, the JAPAC convened its quarterly meeting on 29 June 2016 and also convened a Special JAPAC meeting on 21 July 2016.

The attendance of JAPAC members at the meetings of the JAPAC was as follows:

Member	JAPAC Quarterly Meeting 29 June 2016	JAPAC Special Meeting 21 July 2016
Mr B van Staaden (Chairperson)	Attended	Attended
Mrs K Montgomery	Attended	Attended
Mr H Liebenberg	Attended	Attended
Mr H Beekman	Attended	Attended
Mr R Kingwill	Absent (apology)	Attended

The Chairperson of the JAPAC met with the Municipal Manager on 20 July 2016 and also attended the Local Government Audit Committee Forum meeting held on 29 July 2016 at Nekkies Resort, Worcester.

Report on Internal Audit

At the JAPAC Meeting held on 29 June 2016, the following internal audit reports was presented by the Chief Audit Executive and considered by the committee:

1. Additional Municipal Court (Emphasis on duties of the Cashier)
2. Parking Management System
3. Predetermined Objectives (3rd Quarter: Jan 2016 to Mar 2016)

At the JAPAC meeting held on 29 June 2016 (in caucus), members of the JAPAC express their concern regarding the financial and operational impact of the ongoing disciplinary action (application by Municipal Manager to review the determination in respect of the outcome of the disciplinary hearing of the Chief Audit Executive) and their desire to have this issue resolved as soon as possible. This concern and desire of the JAPAC have been conveyed by the Chairperson of the JAPAC to the Municipal Manager at their meeting held on 20 July 2016.

OVERSTRAND MUNICIPALITY
REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL

Resolutions of the JAPAC

A copy of the minutes of the JAPAC meetings will be forwarded to Council once the minutes has been approved by the JAPAC. The approved minutes of the JAPAC meetings will contain details of all resolutions of the JAPAC.

Council should however take note of the following matter and related resolution of the JAPAC which emanated from the Special JAPAC meeting held on 21 July 2016:

JAPAC Charter

In a letter dated 03 May 2016 addressed to the Executive Mayor, the members of the Audit and Performance Audit Committees expressed their support for the establishment of a combined Audit and Performance Audit Committee – such committee to consist of five (5) members and Council to appoint its Chairperson.

Subsequently, the JAPAC Charter was presented to Council on 25 May 2016 which reflected the changes to the existing Audit Committee Charter as was supported by the members of the Audit and Performance Audit Committees. In addition, other changes were also made to the Charter which was not discussed with and supported by the members of the Audit and Performance Audit Committees.

Resolution by JAPAC

The JAPAC resolved that the JAPAC Charter as approved by Council on 25 May 2016 be reviewed by the JAPAC and that it be amended in order for it to be aligned to the principles of the King Code of Corporate Governance and the guidelines as per the National Treasury MFMA Circular 65. Until such time that the JAPAC Charter has been reviewed by the JAPAC and the amended Charter has been approved by Council, the JAPAC will function in terms of the Audit Committee Charter adopted by Council on 30 April 2014.

The JAPAC further resolved that the Internal Audit Charter will also be reviewed and aligned with the JAPAC Charter, the principles of the King Code of Corporate Governance and the guidelines as per the National Treasury MFMA Circular 65.

The Chief Audit Executive were tasked with the responsibility to do research and compile a draft JAPAC Charter that is aligned to the principles of the King Code of Corporate Governance and the guidelines as per the National Treasury MFMA Circular 65 and also compile a draft Internal Audit Charter that is aligned with the JAPAC Charter, the principles of the King Code of Corporate Governance and the guidelines as per the National Treasury MFMA Circular 65. Once the draft JAPAC Charter and Internal Audit Charter have been compiled, it will be circulated for comment to all relevant stakeholders where-after it will be workshopped and finalised at a special meeting of the JAPAC and thereafter submitted for approval by Council.

**OVERSTRAND MUNICIPALITY
REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL**

Report on Performance Management

At the JAPAC meeting held on 29 June 2016, the following reports in respect of the 3rd Quarter (January 2016 to March 2016) was presented and considered by the JAPAC:

1. Service Delivery and Budget Implementation Plan
2. High Level Summary Report: Predetermined Objectives
3. Internal Audit Report(s): Predetermined Objectives

In reviewing the quarterly reports and the performance management system there were no material findings concerning the usefulness and reliability of the reported information. Where anomalies were identified, appropriate corrective action(s) were taken by management, as per Internal Audit Services recommendations, which included pro-active action by management to prevent a re-occurrence there-of.

END

Date: 14 September 2016

To: The Overstrand Municipal Council
c/o The Speaker – Alderman A Coetsee

Copied to:

- Members of the Joint Audit and Performance Audit Committee (for information)
- The Executive Mayor (for information)
- The Municipal Manager (for information)
- Chief Audit Executive (for information)

**REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL
REPORT 2 OF 2016**

Reporting Requirement(s)

In terms of paragraph 3.6 of the JAPAC Charter, the chairperson of the committee is required to report to the Overstrand Municipal Council on the operations of the Internal Audit unit and the Joint Audit and Performance Audit Committee/ Audit Committee. The reporting should include a summary of the work performed by Internal Audit and the Joint Audit and Performance Audit Committee/ Audit Committee against the annual work plan, issues, and related recommendations.

Attached, please find the report of the Joint Audit and Performance Audit Committee for the period 01 August 2016 to date (14 September 2016).

Yours truly



BURTON VAN STAADEN

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**OVERSTRAND MUNICIPALITY
REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL
REPORT 2 OF 2016**

1. REPORT ON ACTIVITIES OF THE JAPAC

During the period 01 July 2016 to 14 September 2016, the JAPAC convened/attended three meetings, namely:

- JAPAC Quarterly Meeting on 24 August 2016
- JAPAC Special Meeting on 01 September 2016
- Audit Steering Committee meeting on 13 September 2016

The attendance of JAPAC members at the meetings of the JAPAC was as follows:

Member	JAPAC Quarterly Meeting 24 August 2016	JAPAC Special Meeting 01 September 2016	Audit Steering Committee Meeting 13 September 2016
Mr B van Staaden (Chairperson)	Attended	Attended	Attended
Mrs K Montgomery	Attended	Attended	Attended
Mr H Liebenberg	Attended	Attended	Absent (apology)
Mr H Beekman	Attended	Attended	Resigned
Mr R Kingwill	Attended	Attended	Attended

The JAPAC Special Meeting on 01 September 2016 was convened to review the JAPAC Charter and Internal Audit Charter.

The JAPAC attended the Audit Steering Committee Meeting on 13 September 2016 where the Auditor General's audit strategy in respect of their audit for the 2015/16 financial year was presented.

2. REPORT ON INTERNAL AUDIT

At the JAPAC Meeting held on 24 August 2016, the following internal audit reports was presented by the Chief Audit Executive and considered by the committee:

1. Fleet Management
2. Predetermined Objectives (3rd Quarter: Jan 2016 to Mar 2016)

Based on the internal reports considered by the JAPAC, there are no significant control weaknesses was noted.

The JAPAC noted that the Internal Audit Services has been experiencing difficulty in filling a vacancy for one Internal Auditor position and that the unit is currently operating at 75% of its staff capacity.

**OVERSTRAND MUNICIPALITY
REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL
REPORT 2 OF 2016**

3. RESOLUTIONS OF THE JAPAC

Copies of the minutes of the JAPAC meetings will be forwarded to Council once the minutes has been approved by the JAPAC. The approved minutes of the JAPAC meetings will contain details of all resolutions of the JAPAC.

The following minutes of JAPAC meeting(s) has been approved during this reporting period and is hereby attached (Annexure B):

1. Minutes of JAPAC Quarterly Meeting held on 29 June 2016 (approved on 24 August 2016)

As per my previous report to Council (dated 18 August 2016), you were advised regarding the following resolution taken by the JAPAC in respect of the JAPAC Charter on 21 July 2016:

The JAPAC resolved that the JAPAC Charter as approved by Council on 25 May 2016 be reviewed by the JAPAC and that it be amended in order for it to be aligned to the principles of the King Code of Corporate Governance and the guidelines as per the National Treasury MFMA Circular 65. Until such time that the JAPAC Charter has been reviewed by the JAPAC and the amended Charter has been approved by Council, the JAPAC will function in terms of the Audit Committee Charter adopted by Council on 30 April 2014.

At the JAPAC meeting held on 24 August 2016, the JAPAC resolved to amend the above resolution by revoking the following part of the resolution:

“Until such time that the JAPAC Charter has been reviewed by the JAPAC and the amended Charter has been approved by Council, the JAPAC will function in terms of the Audit Committee Charter adopted by Council on 30 April 2014.”

4. REPORT ON PERFORMANCE MANAGEMENT

At the JAPAC meeting held on 24 August 2016, the following reports in respect of the 4th Quarter (April 2016 to June 2016) was presented and considered by the JAPAC:

1. Service Delivery and Budget Implementation Plan
2. High Level Summary Report: Predetermined Objectives
3. Internal Audit Report(s): Predetermined Objectives

In reviewing the quarterly reports and the performance management system there were no material findings concerning the usefulness and reliability of the reported information. Where anomalies were identified, appropriate corrective action(s) were taken by management, as per Internal Audit Services recommendations, which included pro-active action by management to prevent a re-occurrence there-of.

**OVERSTRAND MUNICIPALITY
REPORT OF JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE TO THE MUNICIPAL COUNCIL
REPORT 2 OF 2016**

5. OTHER MATTERS

5.1 Review of JAPAC Charter and Internal Audit Charter

A special JAPAC meeting was convened on 01 September 2016 to review the JAPAC Charter and Internal Audit Charter. The proposed amended charters have been forwarded to the Municipal Manager for his review and comment. A meeting between the Municipal Manager and the JAPAC will be convened to resolve any remaining areas of concern/disagreement where-after the charters will be submitted for approval by Council.

5.2 Review of annual financial statements

The JAPAC performed a review of the annual financial statements of the municipality for the financial year ended 30 June 2016 on 24 August 2016 prior to its submission of the annual financial statements to the Auditor General. All questions/queries were satisfactorily responded to by the Chief Financial Officer.

END



**MEETING OF THE JOINT AUDIT AND PERFORMANCE AUDIT
COMMITTEE**

**VERGADERING VAN DIE GESAMENTLIKE PRESTASIE
ODUIT EN OUDIT KOMITEE**

MINUTES / NOTULE

DATE / DATUM:	29 JUNE 2016 (WEDNESDAY / WOENSDAG)
VENUE / PLEK	COMMITTEE ROOM / KOMITEEKAMER (GLASKAS) CIVIC CENTRE / BURGERSENTRUM HERMANUS
TIME / TYD	<u>14:00HRS</u>



MINUTES OF A MEETING OF THE JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE (JAPAC) HELD IN THE COMMITTEE ROOM (GLASKAS), HERMANUS CIVIC CENTRE ON WEDNESDAY, 29th June 2016 AT 14:00

1. OPENING BY CHAIRPERSON

The Chairperson, B van Staaden welcomed everyone present at the re-constituted Joint Audit and Performance Audit Committee (hereafter referred to as the JAPAC) meeting.

2. APPLICATION(S) FOR LEAVE OF ABSENCE

Apologies received from the following officials/members:

1. C Groenewald (Municipal Manager)
2. R Kingwill (JAPAC member)
3. R Louw (Senior Manager- Strategic Services).

Persons present - see the attached attendance register.

3. STATEMENTS AND COMMUNICATIONS FROM THE CHAIRPERSON

The Chairperson quoted the "Purpose and Objective" in the JAPAC Charter.

"1. PURPOSE AND OBJECTIVE

1.1 The Code of Corporate Practices and Conduct published in the King III Report on Corporate Governance 2011 requires management to publicly confirm that they have reviewed the effectiveness of the internal control of their organisation. The implementation of control and information systems is essential to the effective discharge of the management's responsibilities.

1.2 The Joint Audit and Performance Audit Committee must thus assist Council in, but not limited to, the fulfilling of its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, the Municipality's process for monitoring compliance with laws and regulations and the code of conduct and performance management".

The chairperson expressed his expectations for the JAPAC i.e.:

1. Everyone that attends the committee will prepare well for the meetings.
2. All reports submitted to the meeting will be of high quality.
3. Fruitful discussion for the benefit of the municipality as a whole.

The JAPAC resolved in its caucus to

1. Note the submission made by the Municipal Manager to the JAPAC on 24/06/2016 (Confidential Matter), and
2. To mandate the Chairperson of the JAPAC to meet with the Municipal Manager in order to raise certain concerns of the JAPAC in respect of the matter.

4. CONFIRMATION OF MINUTES DATED 29th April 2016

The minutes of the Audit Committee meeting dated 29th April 2016 were taken to be read by all.

RESOLVED

That the minutes of the Audit Committee meeting dated 29th April 2016 be accepted and confirmed as correct.

5. MATTERS ARISING FROM THE MINUTES

No matters indicated for feedback.



6. STANDING ITEMS

**6.1. QUARTERLY BUDGET STATEMENT REPORT
SECOND QUARTER (OCTOBER 2015 – DECEMBER 2015) FOR THE FINANCIAL YEAR
2015/2016**

This item was tabled at the previous meeting- 29/04/2016

6.2. REPORT ON DEBT COLLECTION – MAY 2016

A short explanation was given by the CFO i.r.o. the report on debt collection for May 2016. A few questions/ comments arose from the explanation, and assurance was provided regarding the debt collection process/ procedures.

RESOLVED

That cognizance be taken of the content of the report on debt collection for May 2016.

6.3. CREDITORS REPORT – MAY 2016

A short discussion took place i.r.o Creditors Report – May 2016.

RESOLVED

That cognizance be taken of the content of the Creditors Report – May 2016.

**6.4. OVERSTRAND MUNICIPALITY – FINANCIAL STATEMENTS FOR THE PERIOD ENDING
MARCH 2016.**

A short explanation was given by the CFO i.r.o. the annual financial statements for the period ending March 2016. A few questions/ comments arose from the explanation, and assurance was provided regarding the financial statements for the period ending March 2016.

RESOLVED

That cognizance be taken of the financial statements for the period ending 31 March 2016.

6.5. AUDIT ACTION PLAN AS AT 30 APRIL 2016

A few questions/ comments were raised regarding the Audit Action Plan as at 30 April 2016. These questions/ comments were followed by a short discussion/ explanation.

RESOLVED

That cognizance be taken of the content of the Audit Action Plan as at 30 April 2016.

6.6. COMPLIANCE WITH GIFT POLICY – GIFT REGISTERS FROM DIRECTORATES

No gift registers were received from the Directorates

A few questions/ comments were raised regarding the gift register and if there were no gifts received or if there were just no gift registers provided to the CAE. These questions/ comments were followed by a short discussion/ explanation.

It was requested that the internal audit department will indicate on the Agenda should there be no items received on the gift register for the period from last meeting.

RESOLVED

That in the event that no gift register are submitted to or received by the CAE, that it be so indicated. The gift registers in respect councillors need not be provided to the CAE for noting by the JAPAC.



6.7. INTERNAL AUDIT SERVICES (IAS) INDEPENDENCE AND OBJECTIVITY

IAS Declaration of Independence and Objectivity is based on the International Standards for the Professional Practice of Internal Auditing. The following standards are quoted:

Standard 1100 – Independence and Objectivity

The Internal Audit Activity (IAA) must be independent, and internal auditors must be objective in performing their work

Standard 1110 – Organizational Independence

The Chief Audit Executive (CAE) must report to a level within the organization that allows the IAA to fulfill its responsibilities. The CAE must confirm to the Audit Committee, at least annually, the organizational independence of the IAA.

Standard 1120 – Individual Objectivity

Internal Auditors must have an impartial, unbiased attitude and avoid any conflict of interest.

RESOLVED

That cognizance be taken of IAS Independence and Objectivity Declaration.

6.8. SCOPE LIMITATIONS

There were no scope limitations to be reported i.r.o the reviews done most recently.

RESOLVED

That cognizance be taken of the reporting i.r.o no scope limitations experienced.

6.9. CAE STATUS REPORT

The CAE informed the Committee about the status of the Audit reviews.

The CAE also indicated that as per the request of the JAPAC that a written report be submitted on the status of the Risk-Based Internal Audit Plan.

RESOLVED

That cognizance be taken of the CAE status report.

7. ITEM(S) FOR DISCUSSION/ NOTING

7.1. RISK MANAGEMENT

7.1.1 RISK ASSESSMENT REPORT

Chief Risk officer: Ashwill Riddles

The CRO provided background information and a short presentation on the Risk Management process, of the Shared Services model and the progress and implementation of Risk Management at Overstrand Municipality

A few questions/ comments were raised regarding the Risk Management process, the Shared Services model and the progress and implementation of Risk Management at the Overstrand Municipality. These questions/ comments were followed by a short discussion/ explanation.

RESOLVED

That cognizance be taken of the Risk Assessment Report.

The JAPAC resolved that Risk Management should be a standing item on the JAPAC Agenda, And that the CRO will have a standing invitation to attend the JAPAC meeting.



7.1.2 RISK REGISTER

The CRO explained and discussed the Risk Register. A few questions/ comments were raised regarding the Risk Register of the Overstrand Municipality. These questions/ comments were followed by a short discussion/ explanation.

RESOLVED

That cognizance be taken of the Risk Register.

7.1.3 RISK ACTION REPORT

The CRO explained and discussed the Risk Action Report and that there are still a few "teething" issues with the referencing.

A few questions/ comments were raised regarding the Risk Action Report of the Overstrand Municipality. These questions/ comments were followed by a short discussion/ explanation.

RESOLVED

That cognizance be taken of the Risk Action Report.

7.2 JOINT AUDIT AND PERFORMANCE AUDIT COMMITTEE CHARTER

The JAPAC caucused before the meeting and discussed the Joint Audit and Performance Audit Committee Charter

RESOLVED

The item will be discussed in a special meeting that will be called to workshop the Charter by the JAPAC members.

8. ITEMS FOR REVIEW (APPROVAL)

8.1 OPERATIONAL RISK-BASED AUDIT PLAN AND INTERNAL AUDIT PROGRAM FOR THE FINANCIAL PERIOD 2016/2017.

A few questions/ comments were raised regarding the Operational Risk-based Audit plan and Internal Audit Program for the Financial period 2016/2017. of the Overstrand Municipality. These questions/ comments were followed by a short discussion/ explanation.

RESOLVED

That the JAPAC approved the Operational Risk-based Audit plan and Internal Audit Program for the Financial period 2016/2017 .

8.2 INTERNAL AUDIT CHARTER

A few questions/ comments were raised regarding the Internal Audit Charter of the Overstrand Municipality.

The Executive Mayor indicated that it is the intention of the municipality to change the reporting lines of the CAE – the CAE to report administratively and functionally to the MM (This is noted as part of the discussion/comments).

These questions/ comments were followed by a short discussion/ explanation

RESOLVED

That the JAPAC refer the Internal Audit Charter back for the following reasons:

1. That the wording/ all references to the Audit Committee (AC) and Performance Audit Committee (PAC), in the Internal Audit Charter be changed to align the Internal Audit Charter to the Joint Audit and Performance Audit Committee Charter

2. To await the outcome of the review of the Internal Audit Charter by the Municipal Manager



Audit Committee
Minutes of meeting: 29 June 2016

9. INTERNAL AUDIT REPORTS

9.1 ADDITIONAL MUNICIPAL COURT (EMPHASIS ON DUTIES OF THE CASHIER)

No discussion took place/ no questions were raised i.r.o. the Internal Audit report re Additional Municipal Court (emphasis on duties of the cashier)

RESOLVED

That cognizance be taken of the content of the Internal Audit report re Additional Municipal Court (emphasis on duties of the cashier) report.

9.2 FIRE PREVENTION, FIGHTING AND RESCUE SERVICES

The report was not tabled to the committee due to outstanding management comments at the time the Agenda was distributed and at the date of the JAPAC meeting (29/06/2016).

RESOLVED

That the Internal Report be tabled at the next JAPAC meeting.

9.3 PARKING MANAGEMENT SYSTEM

No discussion took place/ no questions were raised i.r.o. the Internal Audit report re Parking Management System.

RESOLVED

That cognizance be taken of the content of the Internal Audit report re Parking Management System.

9.4 FLEET MANAGEMENT

Hard copy was handed out at the meeting, and the JAPAC resolved that it be tabled at the next JAPAC meeting

10. PERFORMANCE MANAGEMENT

10.1 REPORT: SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN – THIRD QUARTER (JANUARY 2016 – MARCH 2016) FOR THE FINANCIAL YEAR 2015/2016

A few thoughts/ ideas were shared i.r.o. the Service Delivery and Budget Implementation Plan

RESOLVED

That cognizance be taken of the content of the Service Delivery and Budget Implementation Plan. The Committee noted the report.

10.2 HIGH LEVEL SUMMARY REPORT: PREDETERMINED OBJECTIVES THIRD QUARTER (JANUARY 2016 – MARCH 2016) FOR THE FINANCIAL YEAR 2015/2016

A few thoughts/ ideas were shared i.r.o. the High Level Summary Report: Predetermined Objectives.

RESOLVED

That cognizance be taken of the content of the report i.e. High Level Summary Report: Predetermined Objectives

10.3 INTERNAL AUDIT REPORT(S): PREDETERMINED OBJECTIVES THIRD QUARTER (JANUARY 2016 – MARCH 2016) FOR THE FINANCIAL YEAR 2015/2016

No discussion took place/ no questions were raised i.r.o. Internal Audit Report(s): Predetermined Objectives



Audit Committee
Minutes of meeting: 29 June 2016

RESOLVED

That cognizance be taken of the content of the Internal Audit Report(s): Predetermined Objectives

10.3 PERFORMANCE AUDIT REPORT: 2ND AUDIT REPORT OF THE PERFORMANCE AUDIT COMMITTEE TO THE OVERSTRAND MUNICIPAL COUNCIL – PERIOD 2015/2016

No discussion took place/ no questions were raised i.r.o. 2nd Audit Report of the Performance Audit Committee to the Overstrand Municipal Council

RESOLVED

That cognizance be taken of the content of the 2nd Audit Report of the Performance Audit Committee to the Overstrand Municipal Council.

11. GENERAL

No general items were discussed or raised during the meeting.

12. NEXT MEETING

The date for the next meeting will be 24th August 2016.

13. CLOSING

The meeting closed at 16:22

B VAN STAADEN
CHAIRPERSON

24/08/2016

DATE:



ATTENDANCE REGISTER OF THE JOINT PERFORMANCE AUDIT AND AUDIT COMMITTEE MEETING

Held in the Committee Room (Glaskas) Civic Centre, HERMANUS,
on Wednesday 29th June at 14:00.

1. Do you or your partner have any financial or other interest in the subject matter of the meeting, which may be considered as constituting a real, potential, or apparent conflict of interest? **Y/N**
2. Is there anything else, or the perception by others, that could affect your objectivity and independence in this meeting? **Y/N**

By signing this register, I hereby declare that the disclosed information is correct and no other situation of real, potential or apparent conflict of interest is known to me. I undertake to inform the meeting of any status changes that may be brought to light as a result of any issue that may arise as the meeting progresses. I also undertake to timely inform the department of any changes in these circumstances during the period when I am still serving as an Audit Committee member.

NAME	POSITION	SIGNATURE	QUEST.1	QUEST.2
HV Liebenberg	Member		No	No
KE Montgomery	Member		No	No
H Beekman	Member	H. Beekman	N/A	N/A
R Kingwill	Member	Apology		
B van Staaden	Chairperson JAPAC		No	No

NAME	POSITION	SIGNATURE
N Botha-Guthrie	Executive Mayor	
P Appelgrein	Chairman: Management Services Portfolio	
D Coetzee	Chairman: Finance Portfolio	
C Groenewald	Municipal Manager	Apology
D Arrison	Director: Management Services	
S Reyneke- Naude	Director: Finance (CFO)	
R Louw	Senior Manager: Strategic Services	
D Van Der Heever	Chief Audit Executive	
Z Mazuthu	Internal Auditor	
R Africa	Internal Auditor	
N Van Dyk	Finance Intern	
A Riddles	Chief Risk Officer	
W Louw	Intern Risk Management	
N Michaels	Director: Protection Services (Acting MM)	