



dr.jsmlm

Dr JS Moroka Local Municipality

ADMIN & CORPORATE SERVICES

Address: 2601/3 Bongimfundo Street, Siyabuswa
Postal Address Private Bag X4012, Siyabuswa, 0472
Tel: (013) 937 1101/1390
Fax: (013) 973 2463/ 0974
Customer Care Line: 0800 MOROKA (66752)
Website: www.moroka.gov.za
Email: admin@moroka.gov.za
Facebook: Dr JS Moroka Local Municipality

Enq: Mathebe K.G.

28 March 2018

**TO: THE ASSISTANT MANAGER PMS.
THE CHIEF FINANCIAL OFFICER.
THE ACTING EXECUTIVE MANAGER ADMIN & CORPORATE SERVICES**

1. You are hereby informed that Council at its 3rd Ordinary Sitting held on the 28 March 2018 resolved as follows:

R294.03.2018 ND

OVERSIGHT REPORT 2016/17

RESOLVED

- 1.1 **THAT**, cognizance be taken of the Oversight Report on the 2016/17 of Dr JS Moroka Local Municipality.
- 1.2 **THAT**, Council, having fully considered the Annual Report referred to in (a) above, adopts the Oversight Report.
- 1.3 **THAT**, 2016/17 Annual Report of Dr JS Moroka Local Municipality be adopted without reservation, taking into consideration the scheduled action plan for site inspection.
- 1.4 **THAT**, Council request the Executive Mayor to report to Council on progress with the execution of the corrective actions contained in the Oversight Report.
- 1.5 **THAT**, SALGA be invited to assist on Revenue and Receivables.
- 1.6 **THAT**, the report on UIF be submitted to Provincial offices, Provincial Treasury and Cogta.
- 1.7 **THAT**, Council consider the absorption of War on leaks learners.
- 1.8 **THAT**, the municipality introduce the scorecard to determine performance on service delivery and such be monitored by the Office of the Executive Mayor to report accordingly.
- 1.9 **THAT**, all officials be evaluated and review their job descriptions.

1.10 **THAT,** Council be provided with performance report.

1.11 **THAT,** the Risk Committee should play important role in addressing the deficiencies.

2. Please ensure that the above resolution of council is dealt with.

A handwritten signature in black ink, consisting of a large, stylized 'M' followed by a horizontal line and a small flourish.

MONKOE M.F.
ACTING MUNICIPAL MANAGER

**DR JS MOROKA LOCAL MUNICIPALITY
MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

OVERSIGHT REPORT

2016/2017

28 MARCH 2018

FOREWORD BY THE CHAIRPERSON

The Municipal Public Accounts Committee (MPAC) hereinafter referred to as 'the Committee; examined the 2016/17 Draft Annual Report of Dr JS Moroka Municipality which includes the financial statements, report of the Auditor General, report of the Accounting Officer and performance information.

The Committee discharged its oversight mandate of ensuring prudent financial management over the reports of Council. During 2016/17 audit period Dr JS Moroka Local Municipality obtained qualified opinion respectively. It is important to have some understanding of the accountability framework for municipalities in order to correctly understand the role of the Oversight Report as distinct from that of the Annual Report and any other reports required from the municipality.

The Oversight Report is the final major step in the annual reporting process of a municipality.

Section 129 of the Municipal Finance Management Act requires the council to consider the annual report of its municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127 of the MFMA, to adopt an 'oversight report' containing the council's comments on the annual report.

The Oversight Report must include a statement whether the Council:

- Has approved the annual report, with or without reservations;
- Has rejected the annual report, or
- Has referred the annual report back for revision of those components

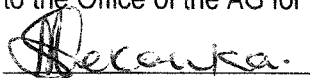
The Oversight Report is a separate product from the Annual Report.

The Oversight Report follows considerations and consultation on the Annual Report and is considered to be a report of the municipal Council to the community disclosing the level of success or otherwise, obtained with meeting the priority needs and stated desires of the community as contained in the IDP.

The meeting of the Municipal Public Accounts Committee on the 2016/17 Annual Report, on 26 March 2018, was open to the public and media to ensure a transparent and credible oversight process. In addition, copies of the Draft 2016/17 Annual Report were made available for inspection at all municipal unit offices and on the municipal websites.

The Municipal Public Accounts Committee noted both improvements in certain performance areas, as reflected in the 2016/17 Annual Report, but also unsatisfactory performance in some areas. As reflected in this Oversight Report, the MPAC has also raised concerns on a number of issues requiring immediate intervention.

Ultimately, I would like to acclaim my fellow MPAC members for their hard work and commitment. I would also like to thank the Executive Mayor and the Mayoral Committee, Chief Whip, Speaker, Fellow Councillors and the Officials for their in the Oversight process especially the Accounting Officer. A word of thanks must also be given to the Office of the AG for their input in the Annual Report and Oversight process.



CLLR SEKANKA ME MPAC, CHAIRPERSON

TABLE OF CONTENTS

1. INTRODUCTION
2. BACKGROUND
3. FUNCTIONS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
4. COMPOSITION OF THE MUNICIPAL PUBLIC ACCOUNTS
5. AUTHORITY AND POWER
6. AUDIT REPORT
7. CONCLUSION AND RECOMMENDATIONS
8. RECOMMENDATIONS
9. ANNEXURES

INTRODUCTION

The Municipal Finance Management Act (MFMA) assigns specific oversight responsibilities to Council with regard to the Annual Report and the preparations of an Oversight Report.

Given the processes required by Council to effectively undertake its oversight role, the establishment of MPAC of Council provides the appropriate mechanism through which Council fulfills its oversight responsibilities.

The Municipal Public Accounts Committee (MPAC) primary role is to consider the Annual Report, receive input from the various role players and to prepare a draft Oversight Report for consideration by Council.

BACKGROUND

The oversight role of Council is an important components of the financial reforms and it is achieved through the separation of roles and responsibilities between Council, the Executive (Mayor and Executive Committee) and administration. Good governance, effective accountability, and oversight can only be achieved if there is a clear distinction between the functions performance by the different role players.

Non-executive Councilors are required to maintain oversight on the performance of specific responsibilities and delegated powers that they have given to the Executive (Mayor/Executive Committee). In other words, in exchange for the powers in which Council has delegated to the Executive, Council retains a monitoring and oversight role ensuring that there is accountability for the performance or non-performance of the municipality.

The Municipal Finance Management Act, No 56 of 2003 (MFMA) vests in Council specific powers of approval and oversight.

- Approval of budget
- Approval of budget related policies, and
- Review of the Annual Report and adoption of the Oversight Report.

FUNCTIONS OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

- The functions of the MPAC are to:
- Consider written comments received on the Annual Report from the public consultation process.
- Conduct Public Hearing to allow the local community or any organs of state to make representation on the Annual Report.
- Undertake a review and analysis of the Annual Report.
- Receive and consider Council's Audit Committee views and comments on the annual financial statements and the performance report.
- Preparation of the Oversight Report, taking into consideration, the views and inputs of the public, representative of the Auditor General, organs of state, Council's Audit Committee and Councilors.
- Invite, receive and consider inputs from Councilors and Portfolio Committees on the Annual Report.

COMPOSITION OF MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

MEMBERSHIP

The Municipal Public Accounts Committee (MPAC) is a committee of Council established under section 79 of the Municipal Structures Act (MSA) 1998. Section 79, allows for the cooption of advisory members to a Committee of Council, who are not members of the Council.

Due to the separation of roles and responsibilities between Council and the Executive (Mayor and Executive Committee) it is not appropriate for members of the Executive Committee to be members of the MPAC.

The Oversight Committee (MPAC) members of Dr JS Moroka Local Municipality

Councilor Sekanka ME (Chairperson)

Councilor Mphuthi JM

Councilor Masango A

Councillor Ndlovu AZ

Councilor Ratsoma PG

Councilor Rankapole MM

Councilor Makgakela BM

Councilor Masilela ML

Councilor Moselane M

AUTHORITY & POWER

The MPAC is delegated to responsibility to conduct meetings and hold public hearings to receive and hear public submissions on the Annual Report, on behalf of Council.

Timely notice of all meetings should be given and all meetings held by the MPAC must be open to the public and minutes of the meetings must be submitted to Council meetings.

The Dr JS Moroka Municipality's Annual Report for 2016/17 was tabled at Councils meeting on 30 January 2018 as prescribed in terms of the Local Government: Municipal Finance Management Act 56 of 2003. The draft Annual Report was referred to the MPAC to prepare Oversight Report.

The Annual Report was subsequently made available for public comments as follows:

Advertisement were placed in the Sowetan newspaper dated 14 February 2018 to inform the public on the availability of the Annual Report for comments/representations.

Interested parties were required to make submissions before the 22nd February 2018 to the Performance Monitoring and Evaluatio Unit. The access to the report was made available as listed hereunder.

Municipal Unit Offices

At the closing date for the public submissions on 22nd February 2018, no submissions were received. The Public was invited to the Annual Report to Council on the 30^t January 2018 and members of the community were in attendance.

Further, public hearing were held on the 26th March 2018 in the Council Chamber.

AUDIT REPORT

No	AUDITOR GENERAL FINDINGS
1	<p>Property, plant and equipment</p> <p>AG was unable to obtain sufficient appropriate audit evidence for property, plant and equipment due to an unreconciled difference of R117 294 028 (2015-16: R18 565 248) between the fixed asset register and the annual financial statements.</p> <p>Land reflected in the name of the municipality in the valuation roll could not be traced to the asset register.</p> <p>AG was unable to obtain sufficient appropriate audit evidence for transfers from assets under construction.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer must adhere to the requirements of GRAP standard and mSCOA to ensure compliant as expressed in the audit plan 2016/17 is accurate.</p>
	<p>Revenue and receivables</p> <p>AG was unable to obtain sufficient appropriate audit evidence for revenue from sale of water, as the municipality did not provide the AG with the meter readings for water consumed by customers.</p> <p>The municipality did not reliably measure revenue in accordance with GRAP 9 and GRAP 23.</p>

	<p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer must ensure that the municipality install meters where meters are not in existent and ensure billing of all consumables in all areas by the end of July 2018 and minimize estimated billing.</p> <p>That the Accounting Officer implement mSCOA compliant information system which integrates all trading activities.</p>
3	<p>Irregular expenditure</p> <p>AG was unable to obtain sufficient appropriate audit evidence to satisfy himself that the municipality had accounted for all irregular expenditure, as adequate internal controls had not been established to identify irregular expenditure for the current and previous year, as required by section 125(2)(d)(i) of the MFMA.</p> <p>The AG could not confirm whether all irregular expenditure had been recorded and investigated. Consequently AG was unable to determine whether any adjustments were necessary to the irregular expenditure of R273 993 493 disclosed in note 50 to the financial statements.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer reviews the adequacy of the current initiatives to effectively prevent and detect irregular expenditure.</p> <p>That the Accounting Officer reviews the adequacy of consequence management for Units with repeating findings.</p> <p>That the Accounting Officer ensures that corrective actions is taken in relation to the irregular expenditure implications arising from matters that are currently under investigations and report to Council on 31st July 2018..</p> <p>That the Accounting Officer reviews the control environment over the quotation procurement process in view of the high volume and value of transactions and the number of repeat findings.</p>
4	<p>Restatement of corresponding figures</p> <p>As disclosed in note 44 to the financial statements, the corresponding figures for 30 June 2016 have restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2017.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the officials and management be constantly trained on issues surrounding MFMA and updated on changes in any of the accounting standards.</p>
5	<p>Material losses-water</p> <p>As disclosed in note 51 to the financial statements, material water losses to the amount of R13 833 087 (R10 712 576: 2015-16) were incurred.</p>

	<p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer institute measures to address the high water losses; with quarterly progress reports being submitted to the MPAC to monitor the effectiveness of such measures.</p> <p>That there must be an effective maintenance plan which includes regular inspection of water infrastructure to complement the war leaks programme and such a plan be submitted to MPAC before the end of April 2018..</p>
6	<p>Material impairment-trade debtors</p> <p>As disclosed in note 7 to the financial statements, material losses to the amount of R199 659 805 were incurred as a result of the impairment of irrecoverable trade debtors.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer institute measures to address the high water losses; with quarterly progress reports being submitted to the MPAC to monitor the effectiveness of such measures.</p>
7	<p>KPA 5: Basic service delivery-community development services and infrastructure.</p> <p>AG was unable to obtain sufficient appropriate audit evidence for the reported achievement of the targets. The AG was unable to confirm the reported achievements by alternative means.</p> <p>COMMITTEE RECOMMENDS</p> <p>That all support committees also undertake effective oversight of performance by:</p> <ul style="list-style-type: none"> • Scrutinizing midterm amendments of the SDBIP and scorecard. • Scrutinizing the quarterly performance reports • Ensuring that action plans are developed for areas of non-achievements, including the attaining of lasting solutions for consistent non-achievement. <p>That the non-achievement of performance targets should results in the non-payment of performance bonus to officials.</p>
8	<p>Revenue management</p> <p>An effective system of control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.</p> <p>COMMITTEE RECOMMENDS</p> <p>That thorough assessment of the Revenue Management System be undertaken to establish whether it has the capacity to effectively and efficiently manage the Municipality's revenue.</p>
9	<p>Expenditure management</p> <p>Money owed by the municipality was not always paid within 30 days, as required by section (65)(2)(e) of the MFMA.</p>

	<p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer implement employee in service training and take appropriate reasonable actions in regards to contraventions of supply chain policy and report to Council end of July 2018.</p>
10	<p>Asset management</p> <p>An effective system of internal control for asset including an register was not in place, as required by section 63(2)(c) of the MFMA.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer should develop and maintain the asset register and all assets be registered in such a register.</p> <p>That the Accounting Officer present or submit the asset register within</p>
11	<p>Consequence management</p> <p>UIF expenditures incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the departments Heads be held accountable for their Units failure to comply with SCM Policy and procedures.</p> <p>That the Financial Misconduct Disciplinary Committee be established to deal with the backlog of disciplinary cases and to ensure consistency in the application of disciplinary procedures.</p> <p>That the capacity of the MPAC and Internal Audit be augmented to improve the effectiveness and efficiency of its enquiries.</p>
12	<p>Budget</p> <p>Reasonable steps were not taken to prevent unauthorized expenditure amounting to R52 943 876, as disclosed in note 48. The majority of the overspending was caused by overspending on programme.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer implement in service training and take reasonable steps in regards to contravention of supply chain policies and report to Council by end of July 2018.</p>
13	<p>Human resource management</p> <p>Appropriate systems and procedures to monitor, measure and evaluate the performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA.</p>

	<p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer present to MPAC an action plan in respect of the implementation of the remedial action referred to the findings indicated in this report within 60 days from the date of this report.</p>
14	<p>Procurement and contract management</p> <p>Some goods and services with transaction value below R200 000 were procured without obtaining the required price quotations.</p> <p>Some invitations for competitive bidding were not advertised for the required minimum period.</p> <p>Some contracts were awarded to bidders based on functionality criteria that had not been stipulated in the original invitation for bidding.</p> <p>Some competitive bids were not evaluated by bid evaluation committees composed of at least one SCM practitioner of the municipality.</p> <p>Some competitive bids were adjudicated by a bid adjudication committee that was not composed in accordance with SCM regulation 29(2).</p> <p>Some contracts were awarded to bidders other than those recommended by the bid evaluation committee without ratification by the accounting officer.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the roles of Units and the SCM Unit in matters of supply chain management be clearly defined and workshopped with all officials.</p> <p>That all signatories of SCM reports/awards ensure that such reports/awards are prioritized to expedite service delivery.</p> <p>That all supply chain management functions be undertaken by duly capacitated and suitably qualified practitioners under close supervision by the Supply Chain Management Unit.</p> <p>That the Head: SCM ensures that changes to SCM report templates are communicated timeously to Units; with the SCM Compliance Section verifying on receipt of reports, that the correct template have been used to prevent unnecessary delays in procurement processes.</p> <p>That it be noted that until the municipality is provided with access to PERSAL and staff database of other municipalities, which the Auditor General has access to; it will be impossible to eradicate non-compliance with SCM regulation, it being highlighted that the municipality relies solely on service providers making accurate declarations.</p>
15	<p>Leadership</p> <p>Management did not develop and monitor the implementation of action plans to address internal control deficiencies.</p>

	<p>Management did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting officer ensure that Management positions are filled with competent staff.</p>
16	<p>Financial and performance management</p> <p>Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information was accessible and available to support financial and performance reporting. Management did not review and monitor compliance with applicable legislation.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the management should ensure that full and proper records for all documents and related records are properly maintained for all projects within their area of responsibility.</p> <p>That the Accounting Officer present to MPAC the record procedure manual within 60 days from the date of this report.</p>
17	<p>Governance</p> <p>Management did not ensure that there was an adequately resourced and functioning internal audit unit that could identify internal control deficiencies and recommend corrective action effectively. The council did not ensure that a functional audit committee was established.</p> <p>COMMITTEE RECOMMENDS</p> <p>That the Accounting Officer strengthen the office of the Internal Audit and report progress within 60 days from the date of this report.</p>

CONCLUSIONS AND RECOMMENDATIONS

A lot of focus and weight is given to the Audit Action Plan in the Oversight Report to correct the adverse audit findings. To ensure that the Audit Action indeed becomes effective, monthly oversight meetings will be conducted between MPAC and the Accounting Officer to review progress.

Some positive can be taken from the political leadership and the oversight process. Since the Audit Report has been received several key actions have been taken by Dr JS Moroka Local Municipality. The Mscoa information should address the billing errors to a big extent. The financial recovery plan must be tabled to Council, the Revenue Enhancement Protection Team and the Financial Disciplinary Committee must be established as a matter urgency.

The internal controls will be systematically monitored through performance management protocols. We expect a significant improvement on audit findings for the year 2016/17 financial year. It should be noted however that it is highly likely not all the material matters will be resolved in the 2016/17 financial year. An example the interest on debtor's accounts qualification was due to limited functionality of the billing system, this system was also in use during the 2016/17 financial year and this findings will most likely persist during the 2016/17 audit.

We wish the newly appointed acting Municipal Manager, Mr Monkoe MF a fruitful tenure at Dr JS Moroka Local Municipality Dr Moroka is currently faces a multiple challenges and very big responsibilities lies on the shoulder of our Acting Municipal Manager.

Hard work lies ahead for the Acting Municipal Manager, the Administration and Council of Dr JS Moroka Local Municipality. The synergy of all stakeholders is essential to build a prosperous Dr JS Moroka Municipality.

The conclusions and recommendations of the Municipal Public Accounts Committee are presented in two sections, as reflected below.

- Compliance issues – This section contains the Committees comments on whether the 2016/17 Annual Report included the items required by the MFMA and followed the guidance provided by NT Circular 32.
- Other Annual Report issues – This section contains the committees substantive comments on the Annual Report and other issues raised by the Committee.

Compliance issues

The Annual Report complied with the requirements of the Municipal System Act and the Municipal Finance Management Act (MFMA), National Treasury guidance on the content of annual reports, as well as the Customized Template and Guidelines for Annual Reports provided by the Provincial Government.

Audit Report by Auditor-General

The Municipal Public Accounts Committee records its concern although the Municipality received the qualified audit opinion from the Auditor-General and the matters of emphasis in the Audit Report.

RECOMMENDATIONS

MPAC hereby recommends to Council

1. That cognizance be taken of the Oversight Report on the 2016/17 Annual Report of Dr JS Moroka Local Municipality.
2. That Council, having fully considered the Annual Report referred to in (a) above, adopts the Oversight Report.
3. That 2016/17 Annual Report of Dr JS Moroka Local Municipality be adopted without reservation; taking into consideration the scheduled action plan for site inspection.
4. Council request the Executive Mayor to report to Council on progress with execution of the corrective actions contained in the Oversight Report.

MPAC QUESTIONS TO ACCOUNTING OFFICER

ANNEXURE (A)

DR JS MOROKA LOCAL MUNICIPALITY
MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

19 FEBRUARY 2018

Inq: Mr FS Sekoba
MPAC Researcher
083 4985 807

To Municipal Manager
Mr Mvenselwa J Mahlangu

Cc Council Speaker
Hon Cllr R S Mathabe

Cc Executive Mayor
Hon Cllr WT Madileng

From Municipal Public Accounts Committee (MPAC)

Subject: Submission of MPAC Questions to the Accounting Officer

This letter seeks to request the Accounting Officer to respond in writing within seven (7) working days effective from the day of acceptance.

1. INTRODUCTION

The Dr JS Moroka Local Municipal Council adopted the Guidelines for the establishment of the Municipal Public Accounts Committee (MPAC) in accordance with section 129(5) of the Local Government: Municipal Finance Management Act, 2003.

2. BACKGROUND

The Municipal Public Accounts Committee (MPAC) of Dr JS Moroka Local Municipality was established in terms of section 79 of the Local Government Municipal Structures Act, with its Chairperson appointed full time. The Committee is meeting monthly or as may be necessary in accordance with the approved annual work plan.

The Committee serves as a watchdog on political and administrative compliance, corporate governance, monitoring and evaluation of the Municipality. Subsequently the Municipal Council delegated the terms of reference to MPAC in order to enable it to execute its obligatory mandate inter alia; conducting investigations, monitoring and evaluations of compliance to municipal laws and regulations hereunder.

- 1.1 Unforeseen and avoidable expenditures
- 1.2 Unauthorized, irregular, fruitless and wasteful expenditures.
- 1.3 Monthly budget statements
- 1.4 Oversight on the annual report
- 1.5 Audit committee
- 1.6 Issues raised by the Auditor General in audit report.
- 1.7 Disciplinary actions instituted in terms of the MFMA.
- 1.8 Mid-year budget and performance assessment of municipal entities.
- 1.9 Mid-year budget statements
- 1.10 The quarterly report of the mayor on the implementation of the budget and the state of affairs of the municipality / SDBIP.
- 1.11 Disclosures concerning councilors, directors and officials.

No	AUDITOR GENERAL FINDINGS	MPAC: Questions	MANAGEMENT: Answers NOTES
1	<p>Property, plant and equipment AG was unable to obtain sufficient appropriate audit evidence for property, plant and equipment due to an unreconciled difference of R117 294 028 (2015-16: R18 565 248) between the fixed asset register and the annual financial statements.</p> <p>Land reflected in the name of the municipality in the valuation roll could not be traced to the asset register.</p> <p>AG was unable to obtain sufficient appropriate audit evidence for transfers from assets under construction.</p>	<p>Could you please explain why no supporting documentation could be submitted to the auditors?</p> <p>Why adequate management, accounting and information system which accounts for assets and liabilities was not in place.</p> <p>Could you inform the Committee why land reflected in the name of the municipality in the valuation roll could not be traced to the asset register?</p>	
2	<p>Revenue and receivables AG was unable to obtain sufficient appropriate audit evidence for revenue from sale of water, as the municipality did not provide the AG with the meter readings for water consumed by customers.</p>	<p>Why effective system of internal control for receivables and revenue, as required by section 64(2)(f) of the MFMA was not in place.</p>	

	The municipality did not reliably measure revenue in accordance with GRAP 9 and GRAP 23.		
3	<p>Irregular expenditure AG was unable to obtain sufficient appropriate audit evidence to satisfy himself that the municipality had accounted for all irregular expenditure, as adequate internal controls had not been established to identify irregular expenditure for the current and previous year, as required by section 125(2)(d)(i) of the MFMA.</p> <p>The AG could not confirm whether all irregular expenditure had been recorded and investigated. Consequently AG was unable to determine whether any adjustments were necessary to the irregular expenditure of R273 993 493 disclosed in note 50 to the financial statements.</p>	<p>Indicate the reason why the irregular expenditure with regard to the miscellaneous expenditure of the R273 993 493 cannot be quantified</p> <p>Could you explain what journal entries would be put through in next year's financial records to record the irregular and fruitless expenditure that was discovered after year end and not recorded correctly in the current year financial statements?</p> <p>What measures are in place to prevent unauthorized, irregular and fruitless and wasteful expenditure occurring in the future in terms of the MFMA?</p>	
4	<p>Restatement of corresponding figures As disclosed in note 44 to the financial statements, the corresponding figures for 30 June 2016 have restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2017.</p>	<p>Could you please indicate to members the main reasons why the corresponding figures for 30 June 2016 have restated in the financial statements of the municipality and for the year ended 30 June 2017.</p> <p>Is there action proposed considered to be adequate to effectively address the issue raised in the audit report or corrective measures in place to resolve the situation.</p>	

5	<p>Material losses-water As disclosed in note 51 to the financial statements, material water losses to the amount of R13 833 087 (R10 712 576: 2015-16) were incurred.</p>	<p>The municipality incurred the material losses to the amount of R13 833 087 as a result of water losses, what was the real cause of water loss as indicated in the auditor's report and the current status?</p> <p>What are corrective measures in place to avert this from recurring?</p>	
6	<p>Material impairment-trade debtors As disclosed in note 7 to the financial statements, material losses to the amount of R199 659 805 were incurred as a result of the impairment of irrecoverable trade debtors.</p>	<p>Could you please explain to the Committee why the municipality incurred the material losses to the amount of R199 659 805 and actions to be taken to remedy the situation?</p>	
7	<p>KPA 5: Basic service delivery-community development services and infrastructure.</p> <p>AG was unable to obtain sufficient appropriate audit evidence for the reported achievement of the targets. The AG was unable to confirm the reported achievements by alternative means.</p>	<p>To what an extent was the impact on the service delivery and expenditure objectives in the budget and the action proposed considered being adequate to effectively address the issue raised in the audit report?</p> <p>What are corrective measures in place to avert this from recurring?</p>	
8	<p>Revenue management An effective system of control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.</p>	<p>Please provide us with information why effective systems of internal control for debtors and revenue was not in place as required by section 64(2)(f) of the MFMA.</p>	

9	Expenditure management Money owed by the municipality was not always paid within 30 days, as required by section (65)(2)(e) of the MFMA.	Why the money owed by the municipality was not always paid within 30 days as required by section (65)(2)(e) of the MFMA? What are corrective measures in place to avert this from recurring?	
10	Asset management An effective system of internal control for asset including an register was not in place, as required by section 63(2)(c) of the MFMA.	Please explain why adequate management, accounting and information system which accounts for assets (including an asset register) not in place?	
11	Consequence management UIF expenditures incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.	Could you please explain why the unauthorized, irregular, fruitless and wasteful expenditures incurred by the municipality was not investigated to determine if any person was liable for the expenditure? Please list all cases of unauthorized, irregular, fruitless and wasteful expenditure and explain whether they were reported to the executive authority and the treasury on a monthly basis. In the case of irregular expenditure involving the procurement of goods and services, please explain if and when they were reported to the relevant tender board.	

12	<p>Budget Reasonable steps were not taken to prevent unauthorized expenditure amounting to R52 943 876, as disclosed in note 48.</p> <p>The majority of the overspending was caused by overspending on programme.</p>	<p>Indicate reasons why the Accounting Officer fails to take reasonable steps to prevent unauthorized expenditure amounting to R52 943 876.</p> <p>Please give us an explanation as to how the unauthorized expenditure of R52 943 876 occurred.</p>	
13	<p>Human resource management Appropriate systems and procedures to monitor, measure and evaluate the performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA.</p>	<p>Please explain what actions have been taken and planned to improve internal controls.</p>	
14	<p>Procurement and contract management Some goods and services with transaction value below R200 000 were procured without obtaining the required price quotations.</p> <p>Some invitations for competitive bidding were not advertised for the required minimum period.</p> <p>Some contracts were awarded to bidders based on functionality criteria that had not been stipulated in the original invitation for bidding.</p> <p>Some competitive bids were not evaluated by bid evaluation committees composed of at least one SCM practitioner of the municipality.</p> <p>Some competitive bids were adjudicated by a bid adjudication committee that was not composed in accordance with SCM regulation 29(2).</p> <p>Some contracts were awarded to bidders other than those recommended</p>	<p>Why the municipality did not review and monitor compliance with applicable laws and regulations?</p> <p>Please give us an explanation as to why the municipality did not exercise reasonable care to ensure that irregular and fruitless and wasteful expenditure is not incurred?</p> <p>Please explain what actions have been taken and planned to improve internal controls?</p>	

	by the bid evaluation committee without ratification by the accounting officer.		
15	<p>Leadership Management did not develop and monitor the implementation of action plans to address internal control deficiencies.</p> <p>Management did not exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls.</p>	<p>Why leadership fails to monitor the implementation of action plans to address internal control deficiencies?</p> <p>Why is the compliance with applicable laws and regulations not adequately reviewed and monitored?</p>	
16	<p>Financial and performance management Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information was accessible and available to support financial and performance reporting.</p> <p>Management did not review and monitor compliance with applicable legislation.</p>	<p>Please explain what actions are being taken to improve the situation and why the municipality did not implement controls over daily and monthly processing and reconciling of transactions.</p>	
17	<p>Governance Management did not ensure that there was an adequately resourced and functioning internal audit unit that could identify internal control deficiencies and recommend corrective action effectively.</p> <p>The council did not ensure that a functional audit committee was established.</p>	<p>What measures have you put in place to ensure that there is adequate resourced and functional internal audit unit?</p> <p>Why council did not ensure that a functional audit committee was established?</p>	

ANSWERS FROM THE ACCOUNTING OFFICER

ANNEXURE (B)

NO	AUDITOR FINDINGS	GENERAL	MPAC:QUESTIONS	MANAGEMENT: ANSWERS
1	Property, plant and equipment		<p>Could you explain why no supporting documentation could be submitted to auditors</p>	<p>There was insufficient information on the Work In Progress (WIP) register coming from 2010/2011 financial year to date. Completed projects were not properly transferred from WIP register to Property Plant and Equipment Register due to completion certificates not submitted to finance.</p> <p>The land parcels reflected in valuation roll relates to residential properties which title deeds are still to be issued in the name of the current owners. From deeds office these land parcels are still under the name of the municipality. Auditor general could not accept the explanation that the properties are residential properties hence they are excluded from the Asset Register.</p> <p><u>Corrective action:</u> A detailed reconciliation of Work In Progress will be performed as from 2010/2011 to resolve issues raised by AGSA. A Reconciliation audit file of this exercise will be kept for audit purpose. Also an interactive meeting was held with Auditor General to understand information that they will accept for our reconciliations.</p> <p><u>Corrective action:</u> Management will perform a detailed reconciliation of land between the Deeds Register, Valuation Roll</p>

			and Asset register. Also surveyor general information will be utilised to compile audit file.
2	REVENUE AND RECEIVABLES	<p>1. There was a problem with meter readings collected from households due to failure of maintenance of those meters and non-calibration thereof. This led to incorrect billing on the financial system. Hence the correct meter readings could not be provided to AG.</p> <p>There was also a system error in terms of our billing system where flat rated/ standard services such as refuse, basic sewerage were not levied correctly , hence the measurement in terms of GRAP 9 and GRAP 23 was compromised.</p> <p>Corrective action: A Flat rate for billing residential households and business has been implemented by council as from 1 November 2017.</p> <p>A detailed review of billing from 1 July 2017 to 31 January 2018 must be performed to correct misstatements of inaccurate billing. Adjustment will be effected on the accounts that are found to be in error.</p>	

3	IRREGULAR EXPENDITURE		<p>2. Irregular expenditure of R 273 993 493, is a total cumulative figure started as far as 2011 to 2017 June. Amount of R 74 052 456.41 was incurred in 2015/16 and R 78 891 360.84 was incurred in 2016/17 financial year. The municipality has recently appointed a service provider to investigate all the UIF expenditures incurred. After the investigations is completed the report will be tabled through to the MPAC and council for condonement. Thereafter the report will be send through to the National Treasury for final condonement, and the amount will be reduced on the 2018/19 AFS. Measures in place to prevent UIF, will be done as follows:</p> <ul style="list-style-type: none"> - Following the SCM prescripts - CFO to advice the Accounting on appointment of bid committee members as required by SCM regulation. - unauthorised expenditure, will be prevented through the budget early warning reports to be send through to the directorates on monthly basis, in order to detect the overspending of votes, and do the virements as and when required. - Fruitless and wasteful expenditure can only be prevented if payments of creditors is been done within 30 days of receiving the invoice, in order to avoid the interest charges on overdue accounts. Currently due
---	-----------------------	--	--

			to cash flow is still a challenge to maintain that.
4	RESTATEMENT OF CORRESPONDING FIGURES		Due to the municipality being previously qualified in order to correct the findings a restatement of corresponding figures had to be effected as a measure of correcting the previously qualified issues.
5	MATERIAL LOSSES-WATER		The material losses were as a result of pipe burst and leakages as a result of old pipes. The other issue is that of faulty meters.
6	MATERIAL IMPAIRMENT – TRADE DEBTORS		<p>The finding relates to provision which we calculate in terms of GRAP 104 , the provision aims to ensure that debtors book in the financial statements are fairly stated. So the finding does not mean material losses which municipality incurred, rather a provision of a loss which is estimated to be incurred if non-paying accounts were to be written off.</p> <p>Corrective action:</p> <p>A benchmarking exercise will be performed against clean audit municipality to align our Debt Impairment and write-off policy. (Steve Tshwete Local Municipality will be visited) to ensure that we address all AG finding in relation to the policy.</p>

7	KPA 5: BASIC SERVICE DELIVERY- COMMUNITY DEVELOPMENT SERVICES AND INFRASTRUCTURE		<p>PMS Unit to ensure that Head of department prepare and keep POE files for their reported performance.</p> <p>Internal audit to verify on quarterly basis, the accuracy, completeness and validity of supporting information.</p>
8	REVENUE MANAGEMENT		<p>Due to the qualification issues AG noted, a conclusion is that our financial system was not adequate. The system of internal control are in place what lacked was high level review and timeous implementation of system deviation or exception reports.</p>
9	EXPENDITURE MANAGEMENT		<p>The municipality is grant dependent and has problems of cash constraints. Hence some of the payments could not be paid within 30 days as prescribed by legislations. The root cause in addressing this finding will be to improve on Cashflow management and ensure the municipality only commits on items that budget in terms of cash is available to meet the obligation that may arise.</p>
10	ASSET MANAGEMENT		<p>The asset register was in place however it did not contain sufficient information to the satisfactory of the AG to help with assets verification. Management has already started to with detail</p>

			asset verification to improve information on the asset register.
11	CONSEQUENCE MANAGEMENT		<p>Currently the municipality has appointed a service provider to investigate all the unauthorised, irregular, fruitless and wasteful expenditure, and the report will be tabled through to MPAC and council, to determine whether there is any person liable. Thereafter the consequence management will start, either through a form of recouping the funds if possible, or internal processes will take place such as disciplinary hearings</p> <p>On quarterly basis the municipality report to the treasury, all the unauthorised, irregular, fruitless and wasteful expenditures incurred, and on quarterly basis, the report is been tabled through to council.</p>
12	BUDGET		<p>The root cause of overspending on the programme or vote was due to unrealistic budget allocation and also over performance of certain vote. The municipality did not overspend on the approved budget as a whole, only overspend on the specific votes per units. For example on vote 203, the municipality overspend due to over collection realised and on vote</p>

13	HUMAN MANAGEMENT	RESOURCE		<p>To cascade PMS to at least Assistant Manager level in 2018/2019 financial year. Develop internal control systems to evaluate the performance of assistant managers by first reviewing the PMS Policy and ensure that all necessary processes are clearly defined."</p>
14	PROCUREMENT AND CONTRACT MANAGEMENT			<p>The municipality is, on annual basis review its SCM policy in order to comply with applicable laws and regulations. All the irregular expenditure incurred, are currently under investigations, and the report will be tabled through to the MPAC and council for condonement.</p> <p>Actions to improve:</p> <ul style="list-style-type: none"> - All tender adverts will be reviewed in terms of number of days to be advertised on the national news paper based on the value of the tender to be advertised. - The CFO will on regular basis advice the accounting officer on the composition of the bid committees to ensure compliance with scm regulations
15	LEADERSHIP			<p>After the AG has issued the audit opinion, the municipality prepares the audit action plan which will be monitored on regular basis. The audit action plan has been earmarked as one of the standing</p>

			<p>items on the agenda for each and every broader management meeting. On quarterly basis the report will then be presented through to council on the progress made in addressing the audit queries raised by the AG.</p>
16	FINANCIAL AND PERFORMANCE MANAGEMENT		<p>in terms of proper record keeping, the municipality is currently keeping all the tender documents in the record keeping office, and the expenditure files are been kept safely in the finance office to ensure ease of access during the audit.</p> <p>On monthly basis the finance section performs the reconciliations such as Debtors, Creditors, Cash flow, bank reconciliations and assets reconciliations, to ensure the smooth processing of transactions and recordings of transactions</p>
17	GOVERNANCE		<p>The contracts of the previous Audit Committee were terminated on the 03 august 2016, the positions were advertised on the 04th November 2016. The interviews were held on the 10th may 2017. The appointments were not finalised due to the Audit Committee tariffs for 2017/18 that required Council Approval, the report was served at the mayoral committee on the 19 July 2017 and At council after that the audit committee members were only appointed on the 01st August 2017. That was more than 1 year after the contracts were terminated hence there was no committee in place the entire year of 2017.</p>

PUBLIC NOTICE OF 2016/17 ANNUAL REPORT

ANNEXURE (C)

MINUTES OF THE MPAC PUBLIC HEARING HELD
ON THE 26 MARCH 2018, COUNCIL CHAMBER,
10H00

ANNEXURE (E)

DR JS MOROKA LOCAL MUNICIPALITY 2016/17 DRAFT ANNUAL REPORT INTERROGATION

Committee : Municipal Public Accounts Committee
Chairperson : Cllr ME Sekanka
Date of the meeting : 26 March 2018
Nature of the meeting : Public Hearing on 2016/17 Draft Annual Report

Minutes of the Public Hearing held 26 March 2018.

Opening remarks

The Honorable Chairperson of MPAC, Cllr ME Sekanka welcomed Makgoshi, Members of the Mayoral Committee, Councillors, Acting Municipal Manager and senior management, Representatives from various departments, ward committess secretaries, community development workers, youth formations, business forums and other stakeholders present, and indicated that the meeting could have taken place much earlier. But due to other matters beyond their control, the meeting was delayed.

He suggested that the house agree upon some flexibility in time so that the business of the Committee (MPAC) could be dispensed with on the set date, without creating backlogs. The house agreed that the proceedings had to move on as there was much time wasted.

The MPAC Chairperson, Cllr ME Sekanka concurred with the house that the meeting proceed.

Introductions

The MPAC Chairperson introduced the members of MPAC and acknowledged everybody present and further asked the Acting Municipal Manager to introduce his team.

The Acting Municipal Manager introduced the CFO (Mr Letsoalo), Head of Department Technical Services (Mr Babedi), Acting Head of Department CDS (Mr Nanghambi), Ass Manager Secretariat (Ms Mathebe), Ass Manager Public Participation(Mr Makgoele) and the Ass Manager IDP(Mr Mathebe).

Purpose of the meeting

Cllr Sekanka, MPAC Chairperson outlined the main purpose of MPAC that is to exercise oversight over the executive functionaries of council and to ensure good governance in the municipality. This will include oversight over municipal entities. In order for MPAC to fulfil this oversight role, it needs to be provided with the necessary information and documentation to interrogate the actions of the executive.

One of the strategic objectives of the Local Government Turnaround Strategy is to build clean, effective, efficient, responsive and accountable local government. The executive in carrying out its tasks, whether by implementing legislation or policy, acquires considerable power (the ability to influence or determine a person's conduct). A condition of the exercise of that power in a constitutional democracy is that the administration or executive is checked by being held accountable to an organ distinct from it (Council).

Section 129(2)(a) of the MFMA, provides that the administration or executive must attend council and council committee meetings where the annual report is discussed, for the purpose of responding to questions concerning the report.

It is in view of the above that the Municipal Public Accounts Committee (MPAC) resolved to hold the Public Hearing session where Community members given an opportunity to pose oral or written questions to the administrations or executives.

The MPAC Chairperson said that the Committee (MPAC) is expected to table an Oversight Report on its findings to Council, in keeping with similar processes for other Committees and as required by section 129(1)(a)(b) and (c) of the MFMA.

He then outlined the proceedings of the Hearing to the house which was supported and agreed upon. The Chairperson declared the hearing underway asking the first question of the hearing and followed by other members of the committee asking follow-ups and questions.

In his response, the Acting Municipal Manager informed the house that the municipality obtained a qualified audit opinion for the financial year under review. The Accounting Officer and his Team responded to questions asked by the MPAC Committee.

The executive responded to various questions posed by the Community members during hearing, although some were IDP related. During deliberations, Community members were assured that issues raised will be attended to and feedback will be provided in due course.

Chairperson MPAC, ME Sekanka commented that the Accounting Officer had extensively covered most of the questions posed. He noted that, in addition, it was difficult for the Community to deal with the document that was handed to them when they walked in to the meeting.

Cllr Mtsweni, MMC Public Safety interjected saying the document had been circulated to municipal unit offices and posted in the municipal official websites. The information relating to the Annual Report was communicated through the Sowetan newspaper on the 14 February 2018, as required by section 21(1) and (b) of the Municipal System Act 32 of 2000.

MPAC noted the advice from the community and promised to improve in the future.

It was then announced that MPAC would convene MPAC Public Education and Awareness Event in the near future to empower the community with the knowledge and how MPAC functions, further announced that the Dr JS Moroka Council sitting is scheduled to take place on the 28 March 2018, Council Chamber.

The Chairperson of MPAC, Cllr ME Sekanka thanked all attended and declared the meeting officially closed.

AUDITOR-GENERAL ACTION PLAN

ANNEXURE (D)

QUALIFICATION FINDINGS		REMEDIAL ACTION		DUE DATE	RESPONSIBLE OFFICIAL
#	DETAILED FINDING	ROOT CAUSE	PROPERTY PLANT AND EQUIPMENT		
1	Sufficient appropriate audit evidence could not be obtained due to unreconciled difference between the fixed asset register and the annual financial statements amounting to R117 294 028. (2016-R18 565 248)	Insufficient information	A detailed reconciliation of Work In Progress will be performed as from 2013/2014 to resolve issues raised by AGSA. A Reconciliation audit file of this exercise will be kept for audit purpose.	31-Mar-18	Assistant Manager Assets.
2	Infrastructural assets selected from the asset register could not be physically verified, as the asset register did not contain adequate information to locate the assets.	Insufficient information on the asset register.	GIS information will be updated with the infrastructural assets per all components. Physical verification will be performed per coordinates generated from the GIS system. The asset policy will be updated to indicate that GIS will be the primary tool to be used for physical verification of infrastructural assets.	31-May-18	Assistant Manager-Assets. Assistant Manager-PMU
3	Land reflected in the name of the municipality in the valuation roll could not be traced to the asset register due to the asset register not containing unique identifiers to enable verification.	Lack reconciliation of Land belonging to the municipality.	To perform a detailed reconciliation of land between the Deeds Register, Valuation Roll and Asset register. Also surveyor general information will be utilised	31-May-18	Assistant Manager Land Development Assistant Manager - Assets Assistant Manager- Revenue Assistant Manager-Land Administration.
4	Sufficient appropriate audit evidence could not be obtained for transfers from asset under construction due to non submission of supporting documents.	Poor interdepartmental relation	A file containing completion certificate will be kept by finance section. Which will be updated on a monthly basis. Assets Steering Committee comprising of the following units will sit on a monthly basis (Finance, Technical, Land, CDS).	Monthly	Assistant Manager-PMU Assistant Manager-Assets
5	Sufficient appropriate audit evidence for the impairment loss disclosed in 2016 amounting to R67 536 889 could not be obtained.	Disagreement Misstatement	A meeting will be convened between the office of the AG and Finance to discuss the finding in detail with a view of resolving the disagreement about the treatment reported.	31-Mar-18	Assistant Manager-Assets.
REVENUE AND RECEIVABLES					

6	Sufficient appropriate audit evidence for revenue from sale of water could not be obtained, as the municipality did not provide meter readings for water consumed by customers.	Inaccurate meter readings due to faulty meters.	A Flat rate for billing residential households and business has been implemented by council as from 1 November 2017. A detailed review of billing from 1 July 2017 to 31 January 2018 must be performed to correct misstatements of inaccurate billing. Adjustment will be effected on the accounts that are found to be in error.	31-Mar-18	Assistant Manager Revenue.
7	Municipality did not reliably measure revenue in accordance with GRA9 and GRAP 23-Property rates . service charges and interest trading were not charged in accordance with the policy.	Inadequate internal controls.	A detailed review of billing from 1 July 2017 to 31 January 2018 must be performed to correct misstatements of inaccurate billing. Adjustment will be effected on the accounts that are found to be in error.	30-Apr-18	Assistant Manager Revenue.
8	The municipality did not assess individual debtors payment history in calculating the debtors impairment.	Disagreement misstatement.	A benchmarking exercise will be performed against clean audit municipality to align our Debt Impairment and write-off policy (Steve Tshwete Local Municipality will be visited)	30-Apr-18	Assistant Manager Revenue.
IRREGULAR EXPENDITURE					
9	Sufficient appropriate evidence could not be obtained to confirm that the municipality had accounted for all irregular expenditure as adequate internal controls has not been established to identify irregular expenditure for the current and previous year as required by section 125(2)(d)(i) of the MFMA.	Inadequate systems to detect unauthorised, irregular, fruitless and wasteful expenditure.	All payments before capturing on the financial system must be confirmed for compliance by SCM unit. A register of irregular , unauthorised and fruitless and wasteful expenditure will be kept by Finance Department. An item will be table before council to refer UIF reports for MPAC for further investigations. MPAC will table their reports before council before 31 July 2018.	Daily 31 March 2018 31 July 2018	CFO SCM Manager Expenditure Manager Internal Audit Secretariat
10	Confirmation could not be made as to whether all irregular expenditure had been recorded and investigated	Lack of investigations.	Internal Audit unit will perform completeness testing of all irregular expenditure raised by the AG, table their report before MPAC for investigation.	31-May-18	Internal Audit Audit Committee
ANNUAL PERFORMANCE INFORMATION					

11	Sufficient appropriate audit evidence for the reported achievement of the targets could not be obtained due to limitation of scope on all indicators under KPA 5: Basic Service Delivery-Community Development Services and Infrastructure.	Lack of POE files.	Head of department must keep POE files for their reported achievements. Internal audit to verify on quarterly basis, the accuracy, completeness and validity of supporting information.	Quarterly	Head of departments Internal audit.
	Difference between planned strategic objectives per SDBIP and reported strategic objectives per APR.	Lack of high level review of reported information in the APR	DRAFT APR will be subjected for detailed review audit committee and appointed reviewer to perform quality checks before submission to Auditor General.	31-Jul-18	Assistant Manager-PMS
	Difference between the planned indicators in the SDBIP and reported indicators in the APR.	Lack of high level review of reported information in the APR	DRAFT APR will be subjected for detailed review by the audit committee and appointed reviewer to perform quality checks before submission to Auditor General.	31-Jul-18	Assistant Manager-PMS
	Reported achievement not consistent with planned and reported indicators and targets.	Lack of high level review of reported information in the APR	DRAFT APR will be subjected for detailed review audit committee and appointed reviewer to perform quality checks before submission to Auditor General.	31-Jul-18	Quality Reviewer
NON COMPLIANCE WITH LEGISLATION					
12	Revenue Management-An effective system of internal control for debtors and revenue was not in place as required by section 64(2)(f) of the MFMA.	Billing errors	To perform a detail review of the billing from 1 July 2017 to 31 Dec 2018 and monthly going forward.	Monthly	Assistant Manager Revenue
13	Expenditure Management-Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.	Cashflow constraints Lack of tracking of invoice	Invoices to be paid once per week (Thursday) going forward. To implement one central point of receiving invoices..	31-Mar-18	CFO
14	Expenditure Management-Effective steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA.	Inadequate internal controls.	To develop a checklist that will be used to verify the payment voucher for compliance with legislations before payments are effected on the financial system.	31-Mar-18	Assistant Manager-Expenditure.
15	Asset Management-An effective system of internal control for assets was not in place, as required by section 63(2) (c) of the MFMA.	Inadequate internal controls.	To MAP all our infrastructural assets on the GIS system which will have a unique identifier that will be used to locate the assets physically. Fixed asset register will be reviewed against the Thembelele Hani and Steve Tshwete to correct missing information that render it ineffective.		

16	The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA.	Delay in preparation of AFS Lack of detail review before submission	The annual financial statement will be compiled twice per financial year. Financial statement preparation plan will be developed to monitor timeous preparation of the AFS.	31-Mar-18	CFO
17	The annual performance report for the year under review (2016-2017) did not include a comparison of the performance with set targets and measures taken to improve performance as required by section 46(1)(a) and (c) of the Municipal Systems Act 32 of 2000.	Lack of high level review of reported information in the APR	DRAFT APR will be subjected for detailed review audit committee and appointed reviewer to perform quality checks before submission to Auditor General.	31-Mar-18	Assistant Manager-PMS
18	The oversight report adopted by council on 2015-2016 annual report was not made public, as required by section 129(3) of the MFMA.	Lack of adherence to legislative deadlines.	Compliance register / calendar will be developed to help with monitoring of deadlines. Internal audit have to report on a monthly basis.	31-Mar-18	Internal Audit
19	The council failed to adopt an oversight report containing the council comments on the annual report within the prescribed timelines, as required by section 129(1) of the MFMA.	Lack of adherence to legislative deadlines.	Compliance register / calendar will be developed to help with monitoring of deadlines Internal audit have to report on a monthly basis.	31-Mar-18	Internal Audit
20	Unauthorised expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.	Capacity constrains	MPAC to finalise the their reports on Unauthorised expenditure and table their reports to council before 30 June 2018	30-Jun-18	MPAC Internal Audit
21	Some of the irregular expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.	Capacity constrains	MPAC to finalise the their reports on Unauthorised expenditure and table their reports to council before 30 June 2018		MPAC
22	Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.	Capacity constrains	MPAC to finalise the their reports on Unauthorised expenditure and table their reports to council before 30 June 2018		MPAC
23	Budget-Reasonable steps were not taken to prevent unauthorised expenditure amounting to R52 943 876, as disclosed in the AFS in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending on programmes.	By-passing of treasury internal controls Overspending above the budget Unrealistic budget allocation	The spending on all council actives/programmes will be authorised by the office of the CFO before commitment.	Immediately.	CFO Deputy CFO
24	Human Resource Management-Appropriate systems and procedures to monitor, measure and evaluate the performance of staff were not developed and adopted, as required by section 67(1)(d) of the MSA.	Lack of systems.	To cascade the PMS to assistant Manager level in 2018/2019 financial year. Develop systems in internal control to evaluate the performance of assistant managers.	30-Jun-18	Assistant Manager-SCM
Procurement Management					




Some goods and services with transaction value below R20 000 were procured without obtaining the required price quotations, in contravention of supply chain management (SCM) regulation 17(a) and (c).	By passing of SCM processes. Deviations not compliant to regulation 36	All procurement of services will be centralised to SCM unit. Before any procurement takes place, SCM to confirm compliance with legislations on all transactions. All deviations will be submitted to SCM for finalisation and recommendation to CFO and MM approval.	Immediately	Assistant Manager SCM.
Some invitations for competitive bidding were not advertised for the required minimum period, in contravention of SCM regulation 22(1) and 22(2).	Lack of compliance checklist.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
Some contracts were awarded to bidders based on functionality criteria that had not been stipulated in the original invitation for bidding, in contravention of the Preferential Procurement Regulations.	Lack of adherence to prescribed legislations.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
Some competitive bids were not evaluated by bid evaluation committees composed of at least one SCM practitioner of the municipality, as required by SCM regulations 28(2).	Lack of adherence to prescribed legislations.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
Some competitive bids were adjudicated by a bid evaluation committee that was not composed in accordance with SCM regulations 29(5)(b).	Lack of adherence to prescribed legislations.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
Bid documents for procurement of commodities designated for local content and production did not stipulate the minimum threshold for local production and content, as required by PPFA 9(1).	Lack of adherence to prescribed legislations.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
Some construction contracts were awarded to contractors that did not qualify for the contract in accordance with section 18(1) OF THE CIDB Act of South Africa, 2000 (act no.28 2000)	Lack of adherence to prescribed legislations.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
Some contracts were extended or modified without the approval of a properly delegated official, in contravention OF SCM regulation 5.	Lack of adherence to prescribed legislations.	SCM to develop a compliance checklist to assist Bid Committees to monitor compliance with legislations.	Immediately.	Assistant Manager-SCM
The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.	Lack of adherence to prescribed legislations.	To develop a standardised tool to help with monitoring of service providers on quarterly basis.	31-Mar-18	Assistant Manager-SCM
Awards were made to providers who were in the service of other state institutions and whose directors or principal shareholders were in the service of other state institutions, in contravention of section 112(j) of the MFMA and SCM regulation 44.	Lack of adherence to prescribed legislations.	MPAC to investigate all UIF transaction and finalise their reports before 30 June 2017	30-Jun-18	Internal Audit Office of the MM
Persons in the service of the municipality whose close family members had private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation	Lack of adherence to prescribed legislations.	MPAC to investigate all UIF transaction and finalise their reports before 30 June 2017	30-Jun-18	Internal Audit Office of the MM
OTHER MATTERS FINDINGS				



Differences noted between amount disclosed in the AFS and supporting schedules.	Late preparation of the AFS	To develop Financial Statement preparation plan which will help with monitoring of timeous AFS preparation	31-May-18	CFO
Management did not prepare the creditor's age analysis as per the requirements of normal accounting standards.	Lack of quality high level review of Draft AFS	Engagement must be held with the Financial System provider to assist with a creditors module.	31-Mar-18	CFO
Overtime paid in excess of 30% of monthly basic salary.	Inadequate system for financial reporting.	Overtime claim in excess of 30% of basic salary must not be processed by salaries section.	Immediately.	Assistant Manager Expenditure.
VAT returns submitted late.	Non adherence to overtime policy	The Deputy CFO must oversee the timely submission of tax returns in order to avoid unnecessary penalties as well as non compliance with legislations.	Monthly	Deputy CFO
ICT Policy not updated.	Non compliance with legislation	To review ICT policy to incorporate the recommendation of the	31-May-18	Assistant Manager-ICT
IT steering committee meetings did not sit as per the ICT charter.		ICT manager must ensure ICT steering committees convene in terms of the approved charter.	Quarterly	Assistant Manager-ICT
User access was only reviewed once in the year instead of monthly.	Non adherence to the ICT Charter	Month reviews of user access rights on the financial systems will be performed on monthly basis to verify access rights on the system are compatible with job responsibilities	Monthly	Assistant Manager-ICT
	Lack of adequate follow up on user access on the municipality systems.			

DR.J S MOROKA LOCAL MUNICIPALITY

ATTENDANCE REGISTER

**SECTION 79 MPAC COMMITTEE
DATE: 26 MARCH 2018**

NO.	NAME	DESIGNATION	Email address	CONTACT	SIGNATURE
1	Cllr Sekanka M.E	Chairperson	madidimalosekanka@gmail.com	0785521017	
2	Cllr Mphuthi J.M	Committee Member	jomputhi@gmail.com	071 636 6887	
3	Cllr Masango A	Committee Member	Arronmasango99@mail.com	072 871 9090	
4	Cllr Ndlovu A.Z	Committee Member	ndlovuaz@gmail.com	083 988 9142	
5	Cllr Ratsoma P.G	Committee Member	pulengjr@gmail.com	078 748 6870	
6	Cllr Rankapole M.M	Committee Member	Motswaledir.mm@gmail.com	072 261 6883	
7	Cllr Magakela B.M	Committee Member	magakela@gmail.com	071 449 7919	
8	Cllr Masilela M.L	Committee Member	menziwamasilela@gmail.com	072 345 2114	

9.	Moselane M	Committee member	Merriammoselane1@gmail	076 076 6484	
10.	Sekoba F.S	Researcher	sekobaf@moroka.gov.za	083 498 5807	
11.	Masango T	Acting MPAC Secretary	masangot@moroka.gov.za	071 328 4733	
12.					
13.					




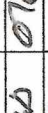


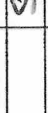
DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	FOSTER KEKANA	IMATH	SHOP STENOGRAPHER	076 8492807	
2.	Muqgele Mthumane	SARWU	SHOP STENOGRAPHER	0825823557	
3.	CHARLES MADYIBI	CDU/COGTA	CDU	0737389320	
4.	ROSLIA CHANE	Ward 18 committee	Secretary	0825308001	
5.	BENJAMIN MQUELE	ward 118 (18)		076 0961893	
6.	Nolala Nkomo	Ward 19		079 411 8558	
7.	mputhi gosias	ward 09	ward committee	0716366887	
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	Kentinelu Bebele	DR JS MOROKA	Ward Council	080073054	[Signature]
2.	Constance Matlale	DR JS MOROKA	Ward Council	080073054	[Signature]
3.	Kgomotse Senele	DR JS MOROKA	Secretary	0186482027	[Signature]
4.	David Phisoana	DR JS MOROKA	Secretary	01641980140	[Signature]
5.	Jadida Mkhato	DR JS MOROKA	SECRETARY	0724388910	[Signature]
6.	Melisa Mkhato	DR JS MOROKA	CDM	0735917007	[Signature]
7.	Johannes Matlale	DR JS MOROKA	Ward CMT	0705501214	[Signature]
8.	Thabo Matlale	DR JS MOROKA	Ward Council	0825883837	[Signature]
9.	Blasny Banda	DR JS MOROKA	PR Council	0781609856	[Signature]
10.	Nomsa Sithole	DR JS MOROKA	CDM WARD 4	0793740373	[Signature]
11.	Dingo Mhlongu	DR JS MOROKA	CDM 09	060502124	[Signature]
12.	Wahle Skesane	DR JS MOROKA	CDM 14	0605027585	[Signature]
13.	Emah Mtsimani	DR JS MOROKA	CDM 07	0605027451	[Signature]
14.	Tau Mtsimani	DR JS MOROKA	CDM 12	0605027537	[Signature]
15.	Rumaisetse Mthembu	DR JS MOROKA	CDM 06	0764430135	[Signature]
16.	Glória Serunian	DR JS MOROKA	CDM 18	0764430306	[Signature]
17.	Mpho Jijane	DR JS MOROKA	CDM 01	0764430329	[Signature]
18.	Cathrine Skesane	DR JS MOROKA	Councilor Member	0797569223	[Signature]
19.	Andreas Mkhato	DR JS MOROKA	CDM 02	0605027538	[Signature]
20.	Thabo Matlale	DR JS MOROKA	CDM 03	0605027688	[Signature]

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	Nelly Masekane	Club / Admin Copu	Cur	0724519903	[Signature]
2.	Thabo Nyathi	WARD 28 CUR/ADMIN. WARD COMMITTEE	WARD COMMITTEE	0650802946	T. Nyathi
3.	MATSHIDISO MATABANE	WARD COMMITTEE / WARD 20	SECRETARY	072 989 2731	[Signature]
4.	SOPHY LEWABA	WARD COMMITTEE 22	SECRETARY	0607184173	S. Lewaba
5.	Dineo Poo	CDW GROUP	CDW	0605027503	[Signature]
6.	Evelyn Senematho	WARD COMMITTEE	SECRETARY	0730485674	[Signature]
7.	DINDO MATSEKE	WARD COMMITTEE	SECRETARY	072 9036 304	[Signature]
8.	Petrus Vilakazi	WARD COMMITTEE	SECRETARY	079 4751 9422	[Signature]
9.	ALETTA LEKONTANE	CDW/COGTA	CDW	0605027501	[Signature]
10.	MPHO LEBALLO	WARD CUR 22	WARD CUR	0764218623	[Signature]
11.	SUZAN MACHAFOLA	CDW 22	CDW	060 502 7675	[Signature]
12.	MANINDA ROSINA NKEANE	PR CUR DR. J. S. M.	PR CUR	079 610 9595	[Signature]
13.	Mankanye William Hlabi	WARD 28 CUR	WARD CUR	0730434901	[Signature]
14.	K.T. KEBUTSE	WARD 28 CUR	WARD CUR	0721365526	[Signature]
15.	PHUMUZE D.C. MACHABANE	WARD 28 CUR	WARD CUR	0724099945	[Signature]
16.	THABO D. KONTANI	WARD 28 CUR	WARD CUR	076 813 2811	[Signature]
17.	PHUMUZE MACHABANE	WARD 28 CUR	WARD CUR	0724099945	[Signature]
18.	BUSISWE SHOSANG	WARD 28 CUR	WARD CUR	0724099945	[Signature]
19.	WINNIE E. MATHAMUNYE	WARD 28 CUR	WARD CUR	073 974 9406	[Signature]
20.	CHUMANE NTHULI	WARD 28 CUR	WARD CUR	072 748 2519	[Signature]

DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	Thapetla Ntshona	Design Group	Councillor	0227464878	
2.	Charles J. Skhosana	Dr JS LM	ward councillor	0725560398	
3.	Maria J. L. Ntshona	Word Committee	Secretary	083 3689772	
4.	Mam. Masango	Co-opted Councillor	CDU	0605029729	
5.	Sakhile Masombuka	Ward Committee	Secretary	0606418948	
6.	Uncas Malabogane	Co-opted Councillor	CDU	0605027732	
7.	Francina Masego	COGTA / CDU (IS)	CDU	060 502 7735	
8.	Ezekiel Masego	DA JS MUM	Councillor	0796614396	
9.	Tabego Mmutle	BAKATLA BA MOCHA	CHAIRPERSON	0829355310	
10.	Duduzile Mxweni	Ward / Admin / Co-opted	Councillor	0112921114	
11.	Silver Phetwana	Co-opted / CDU 1	CDU	0605027707	
12.	William Molai	BAKATLA BA MOCHA	TLC	0737876080	
13.	SODI MOEPI	BAKATLA BA MOCHA	SECRETARY	0235885325	
14.	Dennis Lapacku	Bakgatla ba Sechaba	W/Council	0723874814	
15.	Samuel Mokgethi	Bakgatla ba Sechaba	TLC	07310586090	
16.	Memory Mafianu	ANC IL	Ward / Secretary	0190720082	
17.	Raymond Thobane	SANCO / W-C Committee	W/C SEC.	0608983466	
18.	Thomson Soro	BAKATLA BA MOCHA	TRADITIONAL C	0797680936	
19.					
20.					











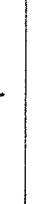

DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	SEBITA MANDLA	WARD COMMITTEE	SECRETARY	0712598574	
2.	DUTY MARIA MAHLANGU	WARD COMMITTEE	SECRETARY	0791547163	
3.	MAMSIE KHOOTI	WARD COMMITTEE	SECRETARY	0728876604	
4.	HERMAN MADISA	WARD COMMITTEE	SECRETARY	0649055146	
5.	Nelly MASONBUCE	CLUB		072459203	
6.	DICKS Lente Masingo	CLUB PR	PROVINCIAL	076575753	
7.	R.K. Mmakela	WARDS COMMITTEE	SECRETARY	0724241385	
8.	SEPHORUZA RAPOD	WARDS COMMITTEE	WARDS CLERK	0717735219	
9.	ESALE MOENYA	WARD 31 COMMITTEE	SECRETARY	0732415400	
10.	PURE SETIMO	WARD(21) COMMITTEE	SECRETARY	0727069323	
11.	MALEHLE SAEBU	CLUB PR	PRCOUNCIL	0728447873	
12.	NARWEIN NGQOKO	CLUB PR	PR	0722607120	
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					












DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	VELLY NTULI	WARD COMMITTEE	SECRETARY	0737975458	
2.	JAMES BELCORA	WARD COMMITTEE	Secretary	060 987688	
3.	M512A DAYIB	WARD'S COMM	SEC	082542640	
4.	MORUE BOSHILO	WARD COMMITTEE	SECRETARY	0783599178	
5.	Richard Mooka	Councilor PR14	Finance Committee	072122026	
6.	Benny Molelele	DR JSMM	STAFF	0721625014	
7.	Andrew Konde	DR JSMM	WARD COMMITTEE	082513017	
8.	SILVIA PHATHA	WARD CLERK (C017)	WARD CLERK (C01)	0824730648	
9.	Lulama Sibanyoni	DR JS MM	PR CLK	072 7157 285	
10.	Mtshweni Gedde	DR JS MM	WARD COMMITTEE	0725543319	
11.	Nobuhle Mthwethwa	DR JSMM WARD CLK	WARD CLERK	0703171179	
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					









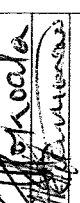
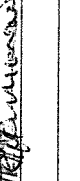

DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	MONKOE M.F.	MMs OFFICE	ACTING MM	082 323 7774	
2.	LEFOTHE THOMAS	FINANCIAL	CFO	079 296 1082	
3.	BURROU L.E.	TECHNICAL SERVICE	Technical Manager	082 323 7774	
4.	NANGAMBI F.R.	C.D.S	ACTING MANAGER	082 323 7774	
5.	MATHEBE K.G.	Admin & Corporate	Acting Manager	082 323 7774	
6.	MAKHEBE M.M.	MM (INP)	Acting Manager	013 973 1101	
7.	SP APHEMPE	DR JS MLM	CLIR	079 296 1082	
8.	SP NKAISO E.R.	DR JS MLM	CLIR	079 3000 990	
9.	M. L. MASHU	DR JS MLM	CLIR	076 013 4064	
10.	I. E. MOROKA	DR JS MLM	CLIR	073 187 0102	
11.	K. MAHLANGU	DR JS MLM	CLIR	082 481 0037	
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					

DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	Ngwaleko Motlali	Bailegatla ba Moroka	T/C	0772219127	M. Nkwane
2.	Motlaleane, Pule	Bailegatla ba Moroka	T/C	0842739955	M. Nkwane
3.	Dupa Mogale	Bailegatla ba Moroka	T/C	0720155039	M. Nkwane
4.	Rosina Mphahlele	Bailegatla ba Moroka	T/C	0603566340	R. Mphahlele
5.	ITALE SETOGELE	Bailegatla ba Moroka	T/C	0720556649	I. Setogele
6.	Lucas Venter	Bailegatla ba Moroka	T/C	0647602444	L. Venter
7.	MORAG MABUANE	Bailegatla ba Moroka	Representative	0719524012	M. Mabune
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					




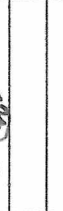
DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	WILLIAM MTHIMUNTJE	NDEBELE KINGDOM	CLUSTER CHAIR	0765988717	
2.	QUTHA KLEINBRINK	NDZUNDZA-MABUSATSI	CLUSTER CHAIR	0790861072	
3.	Harold Mphahla	NDZUNDZA-MABUSATSI	CLUSTER CHAIR	0762306970	
4.	Kuppit Mphahla	NDZUNDZA-MABUSATSI	CLUSTER CHAIR	076-642-5454	
5.	VELAPHI S. NDEBE	NDZUNDZA-MABUSATSI	CLUSTER CHAIR		
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					





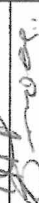

DR JS MOROKA LOCAL MUNICIPALITY

ATTENDED REGISTER FOR MPAC PUBLIC HEARING ON THE ANNUAL REPORT 2016/17 FINANCIAL YEAR

DATE: 26 MARCH 2018

TIME: 10H00

VENUE: COUNCIL CHAMBER

NO	NAME AND SURNAME	STRUCTURE/INSTITUTION	POSITION	CONTACT	SIGNATURE
1.	Thembaile Skosana	Wm (Secretary)	Secretary	079 231 0331	
2.	Dumayile Mnguni	ward - Secretary	Secretary	0795367882	
3.	Ntshane M.A	Inatu Union	Secretary	0833144702	
4.	Esther Mashao	Secretary, SPF	Secretary	0835245520	
5.	Mogalep Moses	CDM Admin (cap)	CDM	060 502 7502	
6.	Bethke Mogapi	ward 26 Committee	Secretary	076 457 8260	
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					