



cogta

Department:
Cooperative Governance and Traditional Affairs
PROVINCE OF KWAZULU-NATAL

IMPLEMENTATION EVALUATION OF MUNICIPAL AUDIT STRATEGY BY KZNCOGTA

REPORT 2017

Prepared By: The Evaluation Directorate

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1. INTRODUCTION

The constitutional mandate of the Department of Cooperative Governance and Traditional Affairs (COGTA) is to determine and establish the types of municipalities in KwaZulu-Natal; provide support and build capacity by legislative and other means to assist municipalities to manage their own affairs, to exercise their powers and to perform their functions. The Local Government branch is responsible for co-ordinating, supporting, promoting and enhancing governance, administration and public participation in local government. In measuring good governance and administration in Municipalities the Auditor General South Africa (AGSA)'s Report called Audit Outcomes is used as one of the key tools as it provides a municipal state of affairs by conducting a variety of audits, such as regularity audits (financial and compliance), performance audits, the audit of reporting against predetermined objectives, and investigations.

COGTA having been task with the above mandate has a duty to ensure improvement of Municipal Audit Outcomes as this will mean improvement in Municipal Governance and Administration. This resulted to the development of Audit Strategy by COGTA which guides the Department's support to improve Municipal Audit outcomes. The latest Municipal Audit Outcomes show a level of regression when compared to the previous year's outcomes and this pose a question on implementation of the Audit Strategy and its effectiveness. This evaluation study will seek to respond particularly to that.

2. BACKGROUND

The audit outcomes for the 2014/2015 financial year provide that in the Province, 18 Municipalities received clean audits, 35 unqualified and 7 qualifications and 1 disclaimer. In respect of the seven municipal entities: four received Clean Audits, two unqualified and one with Qualified opinions. This leads to the total of twenty two (22) Clean Audits; thirty seven (37) Unqualified Audits; nine (9) Qualifications and one (1) Disclaimer opinion. The 2014/15 Audit Outcomes can categorised as follows:

- **IMPROVEMENTS:**

There has been an overall improvement in the province of 14 audit opinion with the following 14 municipalities and municipal entities improving the audit opinion:

- Nine (9) municipalities improved from an unqualified audit opinion with other matters to clean audit, namely; Ethekwini Metro, Umdoni, uMuziwabantu, Hibiscus Coast, Msunduzi, Okhahlamba, Nquthu, Msinga and Umhlabuyalingana Municipalities;
- Two auditees namely Ugu District Municipality and Hibiscus Coast Development agency improved from qualified audit opinion to unqualified opinions with other matters;
- Hlabisa municipality improved from disclaimer to unqualified audit opinion;
- Two (2) municipalities improved from a disclaimer to a qualified audit opinion, namely Amajuba District, Jozini and Municipalities.

- **REGRESSION**

The following seven (7) municipalities regressed in their audit outcome namely:

- Umzimkhulu, Danhauser, Emnambithi and Richmond Municipalities regressed from clean audit to an unqualified opinion;
- Umtshezi and Phongolo regressed from unqualified to qualified opinion;
- Umkhanyakude District Municipality regressed from a qualified opinion to a disclaimer.

- **QUALIFICATIONS**

The nine qualified audit opinions are comprised of the eight (8) municipalities and one (1) municipal entities namely, Vulamehlo, Mooi Mpofana, Uthukela District, Umtshezi, Amajuba District, Newcastle, Jozini, uPhongolo and Sisonke Economic Development Agency under Harry Gwala District.

- **DISCLAIMER**

The one (1) municipality that received disclaimer audit opinion is Umkhanyakude District.

- **MUNICIPAL ENTITIES**

In respect of Municipal Entities, four (4) municipal entities maintained their clean audit opinions from the previous year namely Durban Marine Theme Park (Pty) Ltd, ICC Durban (Pty) Ltd, Ugu South Coast Tourism and Ilembe Management Development Enterprise and one (1) maintained its unqualified audit namely, Uthukela Water Pty Ltd.

- One (1) municipal entity improved from qualified to unqualified audit opinion namely Hibiscus Coast Development Agency.
- One (1) municipality entity regressed from unqualified to qualified audit opinion namely, Sisonke Economic Development Agency.

3. PROBLEM STATEMENT

The Audit Strategy aims to provide for a cohesive, coordinated and holistic approach to respond to the audit outcomes of municipalities for the 2014/2015 financial year. The Auditor-General, indicated that desired progress to clean audits is at risk in some municipalities, if the following three root causes are not addressed:

- Slow response by the management due to lack of rigorous monitoring of action plans to address key audit matters by management.
- Instability or vacancies in key positions, key positions remain vacant for long periods of time thus the control environment is compromised.
- Key officials lack appropriate competencies and skills required to perform their jobs. This is the result of lack of understanding and application of the accounting frameworks and the different laws and regulations applicable to the auditee by key officials.

Every year some municipalities are failing to improve their audit opinions and/or achieve clean audit in terms of governance, financial management, performance and compliance with laws and regulations. If these problem areas are not addressed, municipal governance and financial management will continue to weaken and negatively impact on service delivery. Thus the responsibility to obtain and sustain clean audits is a collective one and the response to providing support must be holistic.

To achieve this, the Audit Strategy was developed particularly to improve the Municipal Audit Outcomes through an integrated support approach. This means different role players had to play their roles. The audit strategy further listed who should provide what support to which Municipality. However the regression on Municipal Audit findings and repetition of audit findings makes effectiveness of the audit strategy questionable. It in this regard that the Chief Directorate: Municipal Finance deemed it necessary for an evaluation to be conducted.

4. PURPOSE OF THE EVALUATION

To measure effectiveness of the Audit Strategy, this evaluation study is an implementation evaluation to assess the extent which the Audit Strategy was implemented; how the support was received by the clients and the extent the intended outcomes are achieved.

5. KEY EVALUATION QUESTION

To what extent the Audit Strategy was implemented by the Department, how was the support was received and were the intended outcomes met?

6. OBJECTIVES AND EVALUATION QUESTIONS

- **To assess how the Department implemented the Audit Strategy**
 - Did the Department planned to implement the Audit Strategy?
 - Were the implementation plans executed?
 - How was the support from the Audit Strategy received by the clients?
- **To assess if the intended Outcomes of the Audit Strategy are met**
 - Were Audit Strategy outcomes met?

7. METHODOLOGY

Firstly, qualitative data was collected through document analysis to determine how the Department planned to implement the Audit Strategy. Documents such as the Department's APP and Business Plans and B2B Database were analysed against the key activities listed on the Audit Strategy. The purpose of this activity is to assess how the Department planned to implement the Audit Strategy.

The Departmental Annual Report (AR) ; Quarterly Performance Report (QPR) were analysed to assess if the planned Audit Strategy activities were implemented. This was followed by analysis of 2015/16 KZN Municipal Audit outcomes to determine repetition of audit findings for the specific Municipalities. However it is worth noting that the study experienced some limitations as discussed below.

8. LIMITATION

The findings discovered on the first phase of data collection which made it difficult to track most of the specific outputs provided to Municipalities as part of Audit Strategy resulted to a third evaluation question not to be attended to. This evaluation question was meant to assess how Municipalities as beneficiaries felt about the provided support. This is owed to the fact that the plan and implementation of Audit Strategy could not be clearly singled out therefore it would be very difficult to ask Municipalities about this support.

9. EVALUATION FINDINGS

Guided by the evaluation objectives and key questions, the findings of this evaluation will be recorded in a manner that will respond to the purpose of this evaluation which is to assess the extent the Audit Strategy was implemented by the Department. The later part of the purpose of this evaluation which is also to assess how was the support received will not form part of the findings due to the reasons stated under the limitation section. Therefore these finding will mainly focus on how the Department implemented the Audit Strategy and touch on the possible outcomes of the Audit Strategy.

9.1 Assessment of APP with Audit Strategy

In this regard, desktop analysis was conducted to firstly establish how the Department planned to implement the Audit Strategy. In guiding planning, the Public Services Regulation requires the Department to develop Annual Performance Plans (APP) to action its Five (5) year Strategic Plan and report on its annual performance through the Annual report. This is mainly to ensure that key Departmental Projects are planned and budgeted for on annual basis. In the case of Local Government Branch it is assumed that given its mandate the issues identified by the Auditor General in Municipalities will influence its plans. Even though this does not necessarily mean listing of AG issue as they are to the APP, but a linkage of the two is critical. In assessing this linkage the study found:

9.1.1 Poor linkage of Audit Strategy with Local Government Branch APP: even though the Local Government Branch APP has indicators that speaks to achieving clean audit in Municipalities; support municipalities with Performance Management System, and support municipalities with legislative compliance, etc. Business plans that speaks to these indicators are not clearly focusing on the issues raised on the Audit Strategy except for Municipal Finance. To support this, quarterly reports indicates that the focus sometimes is on Municipalities which were not identified on the Audit Strategy. The poor linkage between the APP and Audit Strategy made it very difficult for the Evaluator to conclude whether there was a plan to implement the Audit Strategy. This resulted to turn the attention to the Back to Basics (B2B) database and support plans with the hope that more information on what the Department planned to do in Municipalities will be available. However, the Evaluator also discovered that even Back to Basics support plans are totally different with what is on the APP and this is viewed as disjointed planning by the evaluator.

9.1.2 Not all of the Audit Strategy Issues are planned for in the B2B Database: the B2B database is a consolidation of the implementation of Support Plans. The Support Plans consists of challenges and remedial actions identified in Municipalities. It is worth noting that the B2B database was not conclusive as did not include all identified AG issues identified in the Audit Strategy. However this varies according to the Business Units in the Department and in some cases by Districts. For example in Municipal Performance, the level of completeness and attention to AG issues on support plans is inconsistent as a result it is easy to note that District B2B database was done by different individuals. This pose a risk of inconsistent planning as the B2B database shows that the support plans did not consistently cater for issues as listed in the Audit Strategy.

9.1.3 Inconsistent approach in planning for Audit Strategy issues: as indicated above that, the study found that there is prioritisation of Audit Issues through B2B support, this is however inconsistent as there are issues that are not planned for. For example the Audit Strategy raised that twenty one (21) municipalities had issues relating to strategic management and performance management. However this issues is not appearing in the support plans of nine (9) Municipalities. This inconsistency is seen across the Units which were supposed to play a role in implementing the Audit Strategy. The significant gap might mean the Audit Strategy is not mainstreamed in Departmental planning processes as a result is seen as an additional process. The risk to treat the Audit Strategy as additional process is, it might not get the priority it deserves and the question is if that is the case how the improvement in the Municipal Audit Outcomes will be achieved which is used as one of the measuring tools for the work of the Department. This negatively affects implementation of Audit Strategy issues as it would seem that these issues are left for the Business Unit to choose how they plan and implement them. However other element which is also a contributing in this challenge, is the duplication of the listed issues in Audit Strategy which requires further analysis and consolidation by relevant business units.

9.1.4 Duplication of action in the Audit Strategy: the Audit Strategy as indicated before that it details the issues for actioning by relevant Departmental Business Units. It further provides a detailed list of all actions that the Business Units need to attend to per Municipality on its Annexure B. This annexure B was used in this study to assess which issues were planned and implemented per Municipality. The study picked up that some of the issues listed might be the same but listed twice as result the evaluator struggled to make a crisp judgement on whether the issues were implemented or not. An example for this is where Annexure B of the Audit Strategy indicates “23 municipalities that had issues relating to predetermined objectives” and also list that 15 had issues on

Predetermined Objectives (PDO) – Measurability. In this case it would have been better to group all issues related to PDOs into one category. This would made monitoring simple and easier.

9.1.5 No consolidation of Actions listed on the Audit Strategy: the Evaluator in addition to the assumption that the Audit Strategy would have a link with the APP and Business Plans, the Evaluator hoped that the listed audit strategy activities would be grouped accordingly by Business Units to form part of their business plans. Instead the actions were listed as they are on the B2B database and this make it almost impossible to track progress on each and every activity listed on Annexure B of the Audit Strategy. For example Municipal Finance alone had a total of 585 actions to be implemented in all affected Municipalities followed by Municipal Governance and Admin with 183 and Municipal Performance with 109. These actions could be consolidated and feed into a specific plan on how they will be addressed and this would make monitoring the implementation fairly simple.

9.1.6 Other GAPS in the Audit Strategy and Annexure B: the gaps identified on the Audit Strategy might have played a role in implementation of the Audit issues as they affect proper planning. These include:

- Not all areas of support mentioned in the audit strategy are listed on Annexure B where list of Municipalities is provided against the support to be provided. These include SOP support, and MSCOA implementation.
- Light support for Municipal Finance did not specify which Municipalities however the last bullet refers to all municipalities therefore the assumption is this will be rolled out to all Municipalities
- List for 9 Municipalities with material water losses, 11 with material electricity losses, 4 with both Material electricity and Water losses not provided or indicated on Annexure B as promised on the Audit Strategy.
- Same role given to two different Directorates, namely, support 21 Municipalities in relation to Strategic Planning and Performance management was given to Municipal Performance Monitoring and IDP Directorates.
- Misplacement of responsibility: “The increase in the scope of environmental audits requiring support from the Spatial Planning/Development Administration units”. This task is assigned to IDP instead of Programme 3 this might have been caused by movement of functions.

9.2 Poor Implementation of Audit Strategy Issues

After assessing how the Department planned to implement the audit strategy, the second key evaluation question focused on how the Department implemented the Audit Strategy. Generally there is a relationship between planning and implementation which suggest that poor planning leads to poor implementation. This is also the case in this study, as it has been found that there is poor implementation of Audit Strategy in Department.

9.2.1 Amongst other challenges raised that affect the implementation of Audit Strategy include poor and inconsistent planning. Poor planning of Audit Strategy resulted to difficulties in monitoring of activities this is due to factors such as:

- Absent of Theory of Change and or Logic Model in the Audit Strategy: this would have enabled the strategy to group activities that will contribute to a certain output and ultimately lead to the achievement of Audit Strategy Outcome.
- Almost Impossible monitoring of activities: listing of AG issues as they are as part of Audit Strategy made it almost impossible to track and monitor implementation of activities. The gaps identified above on planning for the implementation of Audit Strategy required a specific monitoring tool to monitor the implementation of Audit Strategy as the APP could not be used for that. As a result this study used Annexure B and B2B support plans consolidated on the B2B Database which had its own inconsistencies. Based on the comparison done on B2B database and Annexure B of Audit Strategy the study found that:
 - There is either duplication of activities or some activities are addressed through the support of the other which emphasize the need for consolidation of activities. For example Municipal Governance and Admin has 100 issues listed on the database whilst Municipal finance had 286 and Municipal Performance with 46.
 - There are AG issues identified and listed on the Audit Strategy which do not appear on the B2B Municipal Support plan and some which are listed but with no progress reported.

9.2.2 There are activities that are achieved but whether the achievement means the issue is resolved is not clear. One of the mechanisms to verify this is to identify repetition of AG issues from the next Municipal Audit, however this could not be conducted as the detailed list of audit issues per Municipality was not received. In addition the generic approach used by some Business unit to address the audit raise a question of effectiveness. For example Municipal Performance Unit used the District Technical Committee to address almost all audit issues related to Municipal Performance.

9.2.3 Poor Commitment from the Department to implement the Audit Strategy: some of the commitments made on the Audit Strategy were not implemented whilst some were partially implemented. For example in the Audit Strategy the following institutional arrangements were promised:

- Each Business Unit to develop plans responding to the issues raised in audit reports and AG focus areas which are aligned to the APP and Back to Basics Support Plans of each business unit.

Finding: clearly this was not done. The findings recorded above indicates that there is disjointed planning which makes it difficult what to identify if Audit Strategy issues were indeed incorporated on the Business Plans of the relevant Business Units.

- Each Business unit will report progress on a monthly basis to the Branch Manco and Back to Basics Project Team.

Finding: there is generally poor response from Business Unit to provide these reports. Maybe the Department should revise the period of reporting from monthly to quarterly due to the nature of activities to be carried. In addition, once again if the planning was properly done there would be an alignment of reporting, where the quarterly reporting on Business Plans would also cover implementation of Audit Strategy.

- The Department will utilise the current Technical OPCA Steering Committee to report on the progress against the joint support plan by external stakeholders on a quarterly basis.

Finding: There are minutes of the OPCA meetings on status and support provided by CoGTA, SALGA and PT at the OPCA meetings. This is for the purpose of information sharing and to prevent duplication

- Municipal Finance is to coordinate and evaluate performance in the implementation of the strategy by all business units and stakeholders;

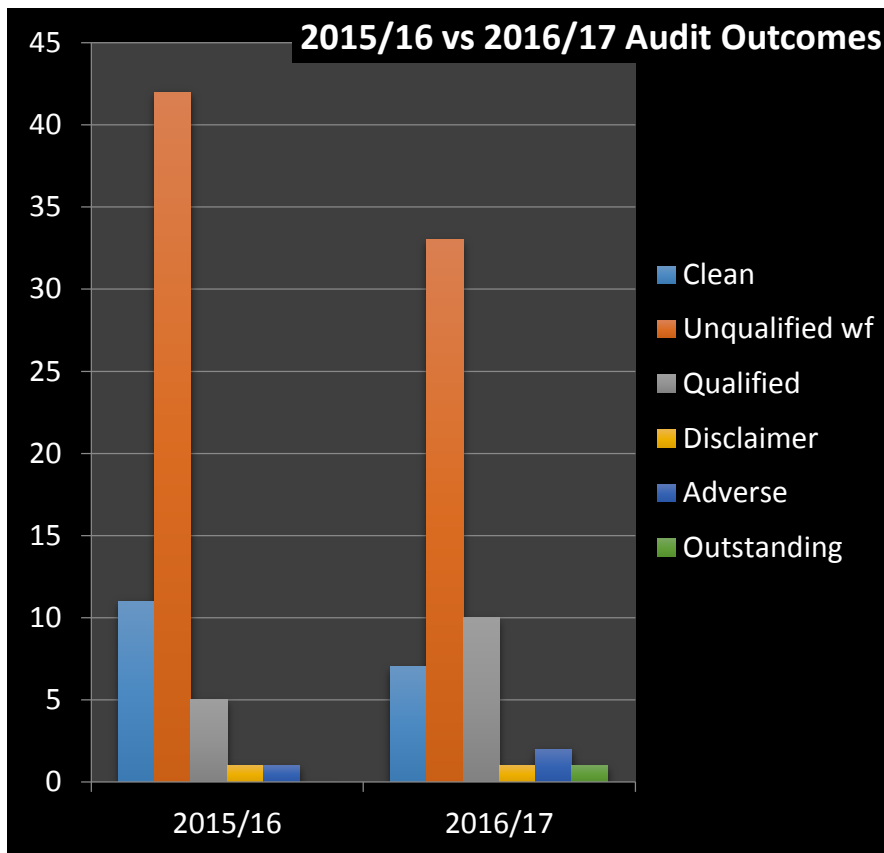
Finding: due to a lack of capacity, the Business Unit has not undertaken its own evaluation but has consequently requested that M&E assist in this regard.

- Reports to the MEC, Governance and Administration Cluster and other fora will be submitted by the Senior General Manager: Local Government as may be appropriate

Finding: Reports on the municipal audit outcomes were provided to the MEC as well as to the G&A cluster at request of the MEC.

9.3. Are the intended Outcomes of the Audit Strategy met?

The second evaluation of objectives of this study was to assess whether the implementation of the Audit Strategy led to the desired outcomes. It should therefore be highlighted that the Audit Strategy was developed to improve Municipal Audit Outcomes which will lead to attainment of the APP target of 100% Municipalities with Clean Audit in the Province. This study will then explicitly assess whether the implementation of the Audit Strategy led to improvement on Municipal Audit Outcomes. This would also assist in understanding whether the APP target of Clean Audit in all Municipalities is any way going to be achieved. In doing so, a comparison between 2015/16 and 2016/17 Audit Outcomes is conducted. The graph below depicts how the Municipal Audit Outcomes for the two Municipal Financial Years look like.



In summary, this graphs shows that there has been a regression in the overall Municipal Audit Outcomes in the Province. A noticeable reduction is seen in number of Municipalities who obtained clean audit; and unqualified audit with findings. In addition to this overall regression is the increase in number of Municipalities with qualified and adverse audit results whilst there is no significant change in number of Municipalities with disclaimer; and outstanding audit opinions.

Zooming in more on Municipal audit regression referred to above, the specific detail on which Municipalities had regression in their audit opinions is provided as follows:

- Four (4) municipalities namely Umgungundlovu, Endumeni, Ilembe and Mandeni regressed from a **clean audit** to an **unqualified** audit opinion
- Six (6) municipalities regressed from an **unqualified** audit opinion to a **qualified** audit namely Ugu, Umngeni, Uthukela, Msinga, Abaqulusi and Harry Gwala
- One(1) newly established municipality namely Alfred Duma received a **qualified** audit opinion
- One (1) municipality namely Umzinyathi regressed from a **qualified** to an **adverse** opinion
- One (1) municipality namely Msunduzi regressed from a **qualified** opinion to a **disclaimer**
- One (1) municipality namely Umkhanyakude maintained an **adverse** audit opinion

These audit results provide an indication that there are challenges that Municipalities are faced with. Some of these challenges were already highlighted in the Audit Strategy. Whilst it is known that there are various challenges facing municipalities to get their audit results improved, poor implementation of Audit Strategy by the Department cannot ruled out as a contributing factor. To add more, this study tempted to analyse the audit issues from the latest Municipal Audit results however the list of Audit issues for 2016/17 Municipal Audit Result was not available. The intention of this analyses was to check repetition of audit issues in Municipalities against what the audit strategy claim it has achieved. This would provide an indication of whether the term achieved in B2B database means the issues is address leading to attainment of the expected results.

10 SUMMARY OF FINDINGS

In this study, a brief conclusion can be reached that the Audit Strategy to support Municipalities to improve their audit outcomes was not prioritised by the Department for the implementation. The evidence of this is unclear inclusion of the Audit Strategy elements in the mainstream Departmental

planning and reporting processes. Even if the Audit Strategy did not form part of the main Departmental and reporting process, the absence of stand-alone process to plan for the implementation of Audit Strategy and the poor response by the relevant Business to the progress report request from Municipal Finance unit also shows lack of commitment from the Department to implement the Audit Strategy. Therefore as indicated before that whilst there are many other challenges facing Municipalities to improve their audit outcomes, the poor implementation of the Audit Strategy has also disadvantaged Municipalities from benefiting the envisaged support from the Audit Strategy.

11 RECOMMENDATIONS

Given the challenges identified in this study that negatively affected the implementation of the Audit Strategy, the following recommendation are proposed:

- **IMPROVE PLANNING:** the audit strategy listed all issues to be attended by the relevant Business Units. This necessitated that Business Units to consolidate those issues into performance areas which are guided by clear project plans on how they will be addressed. To address this, the Audit Strategy must have a clear Logic Frame to start with before thinking of a Theory of Change which might be more complex. This would enable the Department to track the progress on the implementation of Audit Strategy. However this also requires the Department to take a decision on whether the Audit Strategy planning process by Business Units should form part of Business Plans or B2B support plans or to have a stand-alone Audit Strategy implementation plan. If the Department decides to make use of Business Plan process to plan for the implementation of Audit Strategy, there will be a need to improve the business plans to be precise in terms of what support will be provided to which Municipalities by when. The same applies if the Department decides to make use of B2B support plans, there will be a need to standardise the support plans to be precise and significantly improve the B2B database and its monitoring process. However to have a stand-alone Audit Strategy implementation plan, whilst it will enable a specific attention to Audit issues, it might be seen as an additional plan and therefore treated as such.
- **COMMITMENT TO THE AUDIT STRATEGY:** Municipal Auditor General's report is treated as one of the key tools used Nationally as a barometer to measure the key organisational aspects of Municipalities such as Governance, and Administration as a result the attention it receives is very high. Therefore the assumption is: the same level of attention should be seen in addressing the gaps or challenges identified by the Auditor General's report on Municipal Audit Outcomes. It should then be source of concern for the Department to discover that the

commitments made on the Audit Strategy were not implemented as an indication of poor commitment by relevant Business Units. It thus recommended that the Department should use some of its Management structures to establish dedicate mechanism to closely monitor the implementation of Audit Strategy.

- **CLOSE MONITORING THE IMPLEMENTATION OF AUDIT STRATEGY:** will not only entail checking if the planned Audit Strategy outputs are met on regular basis, but should also include verification of whether the support provided has indeed addressed the Audit issues raised on the Municipal Audit Report. This then requires the buy-in, proper coordination and monitoring of all role players that have stake to address a specific audit issue. However this will only be effective if the proper implementation planning for Audit Strategy is done in the Department.

12 CONCLUSION

The Audit Strategy developed by the Department to support by Municipalities to improve or address the audit issues raised by the Auditor General provided a framework for the Department to structure its support accordingly. However the study found that this strategy was implemented as part of normal support the Department provides to Municipalities. As a result the progress made in implementing this audit strategy cannot be easily tracked as there was no clear implementation plan from the Department to implement this strategy. The commitment made on the Audit Strategy that relevant Business Units must incorporate the audit strategy issues in their Business Plans was not done, therefore this did not work, and this led to difficulties on monitoring the progress made in the implementation of audit strategy.

Furthermore, the 2016/17 Municipal Audit Outcomes shows regression in the audit results of Municipalities in the Province. This poses a question of whether the Department was effective in addressing issues identified in the audit strategy. Again, this is cautiously raised of the fact that there are various contributing factors to the Municipal Audit results which some are fall out of the Department's control. However the repetition of issues which the Audit General identified as key challenges negatively affecting Municipal Audit Outcomes can be an indication of less effectiveness in addressing the audit issues more especially if these issues are repeated in the same municipalities.

It is in this regard that the study provided three key recommendations which suggest that the Department should establish proper planning process to ensure full commitment of the implementation of Audit Strategy which will be tightly monitored on regular basis. The implementation of these

recommendations if agreed on should be monitored using the Evaluation Improvement Plan template below.

13 EVALUATION IMPROVEMENT PLAN TEMPLATE

Title of Evaluation		Date of Publication of Evaluation Report	
Name of lead Business Unit		Date of Approval of Improvement Plan	
Responsible Official		Position	

Date of Report	Q 1	Q 2	Q 3	Q 4
Quarter : Mark with an *	X			

Improvement Objective 1									
EVALUATION FINDINGS/ RECOMMENDATIONS	Outputs to achieve the objectives	Priority L/M/H	Activity to achieve output	Responsibility	By when (Deadline)	Target	Embedded where	Budget available	Progress Report

14 SIGNATURES

Submitted by :

Mr Manelisi Sogwagwa
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Date

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Signature.....

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Ms A Sekhesa
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Support, Monitoring and
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Date

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Signature.....

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Finance

Date

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Signature.....

Supported by :

Mr Lionel Pienaar
Acting Deputy Director General:
Local Government

Date

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Signature.....

Approved by :

Mr T Tubane
Head of Department:
Cooperative Governance and
Traditional Affairs

Date

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Signature.....