



Minutes of meeting

Name of meeting: Audit Steering Committee meeting

Date: 04 February 2020

Time: 10:00 am

Venue: Matjhabeng Local Municipality, Room 428

Points of discussion	Person responsible
<p>1. Opening and welcome</p> <p>Ms. Z Tindleni (Acting Accounting Officer: Matjhabeng Local Municipality) commenced the meeting at 10:07 AM and welcomed everyone to the meeting. The attendance register was also distributed to all the attendees.</p>	Chairperson
<p>2. Presence and Apologies</p> <p>No apologies were noted on behalf of the municipality.</p> <p>Miss L Masiu extended apologies on behalf of the following AG managers who are attending training:</p> <ul style="list-style-type: none">Dineo Masheane (Senior Manager)Natasha Zwane (Manager) <p>Provincial Treasury</p> <ul style="list-style-type: none">Mme Maletsatsi Marake <p>Please refer to the signed attendance register for the list of attendees.</p>	AGSA/ Matjhabeng
<p>3. Adoption of Agenda</p> <p>Additions to the agenda were made under point 8.1: Environmental Audit</p>	AGSA/ Matjhabeng
<p>4. Minutes of Previous Meeting and Matters Arising</p> <p>No corrections were made for minutes of the meeting held on the 28 January 2020.</p> <p>There were no matters arising for this meeting.</p>	AGSA/ Matjhabeng
<p>5. Request for Information Register</p>	AGSA/ Matjhabeng

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<p>Mr X Mbebe (Assistant Manager: AGSA) presented the request for information register as follows:</p> <ul style="list-style-type: none">• 129 issued requests with 1 issued today• 1 overdue• 35 no responses received• 53 responses received with 1 received today (RFI121)• 14 partially received with 1 received today• 11 late receipts• 2 withdrawn• 1 received late and closed <p>Mr. J Hattingh enquired about RFI114(use of consultants) that although the due date has passed but that it still be submitted for the purpose of the General Report.</p> <p>Mr. T Panyani(CFO) responded indicating that this information will be provided together with the response to communication 93 after this meeting.</p>	
<p>6. Audit Communications Register</p> <p>Mr. S Mxoli (Trainee: AGSA) presented the communications register as follows:</p> <ul style="list-style-type: none">• 20 issued but not due• 3 overdue• 57 received• 31 late response• 20 resolved• 7 closed <p>Mr. J Hattingh indicated that there are numerous issues that have audit report impact and suggests that these should be given priority in this last phase of the audit. He suggested that any discussions which the municipality intends to hold around these issues should be done promptly.</p> <p>Mr. B Groenewald requested an extension on RFI92- Salary Control Accounts as the information is on Mr Wimpy's laptop which was seized by the Hawks.</p> <p>Mr. J Hattingh responded by saying that the municipality should send this request by email/written request in order for it to be extended to the AG's Business Executive (BE).</p> <p>Mr. T Panyani (CFO) added by saying that Commercial Crimes Unit pointed out that these laptops will not be released easily as they form part of the evidence. However, they will consider the impact of documents and assess if alternative procedures can be performed.</p>	AGSA/ Matjhabeng

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<p>7. Standing Matters</p> <p>7.1 Fraud Considerations</p> <p>Miss L Masiu (Audit Manager: AGSA) requested that if anyone is aware or becomes aware of any instances of fraud or fraud indicators, they can escalate the matter to the senior manager.</p> <p>7.2 Independence of the engagement team/auditee</p> <p>Miss L Masiu noted that if any person feels that the auditors are not independent, also follow the similar channels as the fraud considerations.</p> <p>7.3 Related party transactions</p> <p>Miss L Masiu indicated that if any person knows about any Related party transaction that was not disclosed on the annual financial statements should also follow the similar channels as the fraud considerations.</p> <p>7.4 Audit fees</p> <p>Miss L Masiu stated that the invoice for the month of January 2019 will be circulated later this week.</p>	<p>AGSA/ Matjhabeng</p>
<p>8. Other Matters</p> <p>8.1 Environmental Audit</p> <p>Miss L Masiu indicated that an environmental audit specialist came and visited the landfill sites and assessed the state of the municipality as a whole. She further indicated that the report from the specialist has been issued as part of communication 94. She urged the MM and CFO to go through this report as the findings are concerning.</p> <p>Mr. T Panyani(CFO) indicated this will be considered this afternoon together with the MM and executive managers.</p>	<p>AGSA/ Matjhabeng</p>
<p>9. Closure</p> <p>The meeting adjourned at 10: 27 am.</p>	

Signatures:

Chairperson

Date

Secretary

Date

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