



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Minutes of meeting

Name of meeting: Audit Steering Committee Meeting

Date: 22 November 2018

Venue: Auditor General Bloemfontein, Sedibeng 2, Forum Building

Points of discussion	Person responsible
<p>1. Opening and welcome</p> <p>Ms D Masheane commenced the meeting at 10:00 AM and welcomed everyone present to the meeting.</p>	Chairperson
<p>2. Presence and Apologies</p> <p>The following apologies were noted:</p> <ul style="list-style-type: none">- Mr L Mbandazayo (AGSA: Deputy Business Executive)- Mr O Duda (AGSA: Business Executive)- Managers from Matjhabeng Local Municipality. <p>Please refer to the attendance register for the list of attendees.</p>	AGSA/ Matjhabeng
<p>3. Adoption of Agenda</p> <p>The agenda was amended to include a point of discussion on the events of the two weeks leading up to this meeting. Mr Tsoaeli (MM) also asked that the agenda and minutes reflect the irregular circumstances that exist due to the ongoing strike action in Welkom.</p> <p>Mr Tsoaeli then expressed that the Municipality does not agree with agenda points 4 and 5, namely 'Communication of audit findings' and 'Discussion of draft management report'. These disagreements stem from municipality's management not having sufficient opportunity to assess and discuss the auditors' findings, auditors' responses to management submissions, access municipal premises and compile appropriate responses on findings that affected by the strike.</p> <p>Mr Tsoaeli reiterated that in the interest of fairness, the discussions of these matters (communication of audit findings and draft management report) should be suspended until the municipality's management can stabilize the situation in Welkom and resume the business of attending to the audit findings.</p> <p>The chairperson acknowledged Mr Tsoaeli's concerns but asked that the issues in the draft management report be discussed during the meeting so that the</p>	AGSA/ Matjhabeng

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<p>management has an understanding of where the auditors stand in terms of the current audit.</p> <p>Mr Tsoaeli disagreed with this suggestion, citing CAF29 as an example for audit findings which require a number of files dating back to 2011 and that sourcing these files would take time – time that management has not had due to the strike and access to municipal premises.</p> <p>It was then concluded that the agenda be adopted with the following amendment:</p> <ul style="list-style-type: none"> Agenda point number 5 (discussion of the draft management report) was removed and replaced with “Events of the past two weeks”, 	
<p>4. Communication of audit findings register</p> <p>Mr Tsoaeli explained that the municipality’s management has not received the latest communications register indicating all updates on the audit findings issued up to Wednesday, 21 November 2018.</p> <p>Mr R Khangale confirmed that the register sent out only included updates until Friday, 16 November 2018.</p> <p>Mr Tsoaeli then requested that the meeting be suspended due to the municipality’s management and the audit team not being in one mind over the current proceedings.</p> <p>The chairperson requested that the updated communications register be sent to management and conceded to Mr Tsoaeli’s request that the meeting be suspended.</p>	<p>AGSA/ Matjhabeng</p>
<p>5. Events of the past two weeks</p> <p>No matters were discussed under this point due to meeting being suspended.</p>	<p>AGSA/ Matjhabeng</p>
<p>6. Standing matters</p> <p>No matters were discussed under this point due to meeting being suspended.</p>	
<p>7. Closure</p> <p>The chairperson agreed to give the management sufficient time to address the situation in the municipality surrounding the employees’ strike.</p> <p>This was so management will have the required time to address the audit findings issued during the strike and also to prepare for discussion of the draft management</p>	

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report. The chairperson adjourned the meeting at 10:17 AM	

Signatures:

Chairperson

Date

Secretary

Date