



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Minutes of meeting

Name of meeting: Audit Steering Committee meeting

Date: 17 December 2019

Venue: Matjhabeng Local Municipality, Room 428

Points of discussion	Person responsible
<p>1. Opening and welcome</p> <p>Mr LB de Bruyn (Senior Manager Budget) commenced the meeting at 10:05 AM and welcomed everyone to the meeting.</p> <p>The attendance register was also distributed to all the attendees.</p>	Chairperson
<p>2. Presence and Apologies</p> <p>The following apologies were noted – municipality staff:</p> <ul style="list-style-type: none">- Thabiso Tsoaeli (Municipal Manger)- Tumelo Makofane (EDSSS)- Thabo Panyani (CFO) <p>The following apologies were noted – AGSA staff:</p> <ul style="list-style-type: none">- Dineo Masheane (Senior Manager) <p>Please refer to the signed attendance register for the list of attendees.</p>	AGSA/ Matjhabeng
<p>3. Adoption of Agenda</p> <p>The agenda was adopted with no amendments.</p>	AGSA/ Matjhabeng
<p>4. Minutes of Previous Meeting and Matters Arising</p> <p>L Masiu (Audit Manager: AGSA) - Minutes of the previous meeting are still to be distributed. The discussion of the minutes and the matters arising will be discussed in the next meeting.</p>	AGSA/ Matjhabeng
<p>5. Request for Information Register</p> <ul style="list-style-type: none">• D Mofokeng (Audit Clerk: AGSA) indicated that 73 RFIs have been issued to date.• RFI 70 (Follow-up of Contracted Services), which was due on 11 December 2019 is still outstanding.• RFI 72 (Legal Costs), which was due on 13 December 2019 is also outstanding.	AGSA/ Matjhabeng

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<ul style="list-style-type: none"> RFI 55 (Deviations), which was due on 6 December 2019, was partially received. The AGSA staff members were not on the municipal premises last week, so RFIs received then still need to be assessed. LB de Bruyn (Senior Manager Budget) stated that the municipality will issue the information for RFI 55 by the end of the day and will follow up on the outstanding RFIs as stated above. 	
<p>6. Audit Communications Register</p> <ul style="list-style-type: none"> T Dubase (TA: AGSA) indicated that there are 22 communications of which seven are not yet due and 15 which are due. Of the 15 communications that are due, five are not yet resolved including CAF 9 (AOPO), which he indicated that management asked to meet with the auditors at the workshop, which has not yet happened. 	AGSA/ Matjhabeng
<p>7. Standing Matters</p> <p>7.1 Fraud Considerations</p> <ul style="list-style-type: none"> L Masiu (Manager: AGSA) requested that if anyone is aware or becomes aware of any instances of fraud or fraud indicators, they should not hesitate to make the senior audit team members aware <p>7.2 Independence of the engagement team/auditee</p> <ul style="list-style-type: none"> L Masiu (Manager: AGSA) noted that the engagement team remains independent and asked that if management becomes aware of an issue regarding independence then they can declare this to the SM or the BE <p>7.3 Related party transactions</p> <ul style="list-style-type: none"> L Masiu (Manager: AGSA) indicated that if management is aware of any related parties that have not been disclosed in the financials then they should indicate this to the SM or the BE. <p>7.4 Audit fees</p> <ul style="list-style-type: none"> L Masiu (Manager: AGSA) indicated the AG has circulated the invoice for November 2019. LB de Bruyn (Senior Manager Budget) indicated that the equitable share grant, which was to be received last week, is yet to be received. As soon as it has been received, the audit fees will be paid. 	AGSA/ Matjhabeng
<p>8. Other Matters</p> <p>LB de Bruyn (Senior Manager Budget) enquired from the audit team if they are satisfied with the co-operation from the municipal staff member.</p>	AGSA/ Matjhabeng

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<p>L Masiu (Manager: AGSA) stated that the team is satisfied with the co-operation. Co-operation for the week is however still required – the municipal staff members should avail themselves to the audit team.</p> <p>LB de Bruyn (Senior Manager Budget) – Staff members will be available until 20 December 2019 (12:00 Midday). The staff members will return on 6 January 2020.</p>	
<p>9. Closure LB de Bruyn (Senior Manager Budget) adjourned the meeting at 10:18.</p>	

Signatures:

Chairperson

Date

Secretary

Date