

**LEPELLE - NKUMPI LOCAL MUNICIPALITY  
AUDIT COMMITTEE CHARTER**

**LEPELLE - NKUMPI LOCAL MUNICIPALITY  
AUDIT COMMITTEE CHARTER**

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## **1. INTRODUCTION**

Audit Committee provides advice to Management and Municipal council. The role of the Audit Committee is to consider the internal audit plans and activities of the Municipality and management's plans and processes with regard to risk management, internal control and good governance. The Committee takes a special interest in all matters that affect how the Municipality is audited and will therefore also take note of the external audit plans and activities. It provides one of the channels of communication between management, Internal Auditors and the Auditor-General.

## **2. PURPOSE STATEMENT**

2.1 Various legislation as well as the King Report on Corporate Governance (King III and King IV) require the establishment of an Audit Committee, with its role, -objectives, responsibilities and activities clearly defined within written terms of reference (Charter).

2.2 Lepelle – Nkumpi Local Municipality has established an independent advisory committee known as Audit Committee. The Committee is appointed by the Council to create a channel of communication between Council, Management and the Auditors, both internal and external. It provides a forum for discussing accounting practices, business risk, control issues and performance management. This committee shall have reporting responsibility directly to the Council.

2.3 These terms of reference will guide the committee in discharging its duties and ensuring management exhibits and fosters a culture and environment that promotes good governance, appropriate risk management, reliable financial reporting, performance management and adequate, effective, and efficient internal control systems.

## **3. MANDATE**

3.1 Audit Committee is established in compliance with and reference to the following:

3.1.1 Local Government: Municipal Finance Management Act no 56, 2003 (Chapter 14, Section 166)

3.1.2 Local Government: Municipal Systems Act number 32, 2000 (Chapter 6)

3.1.3 National Treasury: Internal Audit Framework, (Chapter 2)

3.1.4 The King III and IV Reports on Corporate Governance

3.1.5 Local Government Municipal Planning and Performance Management Regulations 2001 {(paragraphs 2. (a) and 2. (c)}.

3.1.6 MFMA Circular Number 65



#### **4. AUTHORITY**

*4.1 In terms of section 166 of the Municipal Finance Management Act, the Audit Committee shall:*

- 4.1.1 advise the Municipal Council, the political office bearers, the accounting officer and the management of the municipality, on matters relating to:
  - 4.1.1.1 internal financial control and internal audit.
  - 4.1.1.2 risk management
  - 4.1.1.3 accounting policies
  - 4.1.1.4 the adequacy, reliability and accuracy of the financial reporting and information
  - 4.1.1.5 performance management
  - 4.1.1.6 effective governance
  - 4.1.1.7 Compliance with the MFMA and any other applicable legislation.
  - 4.1.1.8 performance evaluation
  - 4.1.1.9 Any other issues referred to it by the municipality or municipal entity.
- 4.1.2 Review the annual financial statements to provide the municipal council and the management with an authoritative and credible view of the financial position of the municipality, its overall level of compliance with MFMA or any other applicable legislation.
- 4.1.3 Respond to council on any issues raised by the Auditor General in the audit report.
- 4.1.4 Carry out such investigations into the financial affairs of the municipality as requested by the municipal council.
- 4.1.5 Perform such other functions as may be prescribed

*4.2 In performing its function the Audit Committee:*

- 4.2.1 Shall have access to the financial records and other relevant information of the municipality and advice from within and outside the Municipality in order to perform its duties as legislated.
- 4.2.2 Shall be provided with appropriate resources to perform its functions as contained in the Charter.
- 4.2.3 Shall liaise with the internal audit unit of the municipality and any person designated by the Auditor General to audit the financial statements of the municipality.
- 4.2.4 Shall have the authority to seek any information it requires from employees and external parties or stakeholders of the municipality.



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- 4.2.5 May request any relevant person to attend any of its meetings, and if necessary, to provide information requested by the committee and;
- 4.2.6 May investigate any matter it deems necessary for the performance of its duties and the exercise of its powers.
- 4.2.7 May obtain outside legal or other independent professional advice and to secure the attendance of outside professionals if deemed necessary in consultation with the Municipal Manager.
- 4.2.8 May Communicate with the Council, Municipal Manager and Internal or External Auditors of the Municipality.

**Note:** Municipal Public Account Committee, in discharging its responsibilities, may make use of any information provided by the Audit Committee to avoid duplication of efforts.

### **5. COMPOSITION**

- 5.1 Audit Committee consist of at least 3 (three) persons and not more than 5 (Five) members with appropriate experience, of whom the majority may not be in the employ of the municipality.
- 5.2 The majority of the members should be financially literate and qualified and be selected from different areas of expertise to enhance the Audit Committee's overall performance of the Municipality.

### **6. MEMBERSHIP**

- 6.1 The members must be appointed by the Council.
- 6.2 One of the members who is not in the employ of the municipality must be appointed by Council as the chairperson of the committee.
- 6.3 No councillor may be a member of the Audit Committee.
- 6.4 The appointed members should enter into a contract with the Municipality.
- 6.5 Each member shall be capable of making a valuable contribution to the committee.
- 6.6 Member must not serve in more than three Local Government Audit Committee simultaneously.



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6.7 Chief Audit Executive and Chief Risk Officer from Capricorn District Municipality will be invited to Audit Committee meetings with no voting rights.

**7. TERM OF OFFICE**

7.1 The chairperson will be appointed for a maximum of three years to ensure that he/she contributes most effectively and provides stability to the audit committee.

7.2 Audit committee members will serve at least a minimum of three years with an option to renew for another three years, based on performance.

7.3 The recruitment process of new members will be concluded at least three months in advance of the expiry of existing members term.

7.4 Stakeholders (Capricorn District Municipality (CDM), Cooperative, Governance, Human Settlement and Traditional Affairs South African Local Government Association (CoGHSTA), & Provincial Treasury (PT)) will be invited to serve on a panel during appointment of Audit committee members

7.5 Chief Audit Executive and the Municipal Manager must maintain records of audit committee member contracts and ensure recruitment is undertaken as mentioned above.

7.6 Members of the audit committee will not be contracted continuously for a period exceeding two terms. After serving consecutively for six years, a cooling off period of two years will be provided for another term.

**8. TERMINATION OF MEMBERSHIP**

**8.1 Audit Committee Member's Resignation**

8.1.1 Council has to concur with any premature termination of the services of a member of the Audit Committee.

8.1.2 Committee members will give two months notice prior to resignation.

8.1.3 Committee members will have the opportunity to have an exit meeting with the Council to discuss the reason for leaving and to provide feedback on their experience on the audit committee as well as any other issues.

8.1.4 The date of resignation will be minuted by the secretariat of the audit committee.



## **8.2 Termination of Membership by Council**

8.2.1 Committee members can be terminated by the municipal council under certain circumstances.

8.2.2 The Municipal Managers or Municipal Council should consult the charter when terminating members of the committee.

8.2.3 Reasons for termination amongst others would normally be detailed in the letter of appointment and contract agreement, such as:

8.2.3.1 Where an on-going conflict of interest exists.

8.2.3.2 Where a member has not performed to expectations.

## **9. INDEPENDENCE OF MEMBERS**

9.1 The Audit Committee should be independent and safeguarded from undue influence in exercising its responsibilities in an objective manner.

9.2 To enhance the Audit Committee functioning, the following is required:

9.2.1 The audit committee chairperson and members should be independent of the municipality or municipal entity;

9.2.3 The Audit Committee chairperson and members should not be biased but exhibit an independence of mental attitude during deliberations;

9.2.4 All Audit Committee members should declare private and business interest in every meeting; on matters on the agenda or generally.

9.2.5 All members should not carry out any business with the municipality or municipal entity.

9.3 Every member, appointed, co-opted, or full time employee of the Municipality, involved in the Audit Committee meetings; deliberation and resolutions may not:

9.3.1 Use his or her position to promote any special financial or other interest, including but not limited to the interest of any individual, company or other entity;

9.3.2 Act in a manner that is inconsistent with his or her membership and the role of the Audit Committee;

9.3.3 Expose himself or herself to any situation involving the risk of a conflict between his or her official and / or professional responsibilities and a personal interest;





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9.3.4 Use his or her position or any information entrusted to him or her or obtained as a result of his or her involvement in the Audit Committee to enrich himself or herself or improperly benefit any other person or entity; and

9.3.5 Act in a manner that may compromise the credibility, workings and integrity of the Audit Committee and the Municipality.

**10. REMUNERATION OF MEMBERS**

10.1 The members of the Audit Committee shall be remunerated for time spent in attendance of audit committee meetings.

10.2 The municipality may utilise the rates provided by the National Treasury, from time to time. Should the Municipal Manager deem it necessary, he or she can, in consultation with the Municipal Council, determine other remuneration, provided that the charter properly define time and cost.

10.3 Audit Committee Members are paid sitting allowance and travelling costs at a rate agreed upon with Municipal Council.

10.4 Remuneration will only be applicable to members not employed in the public service.

10.5 No remuneration for participating in audit committees will be payable to officials employed at National, Provincial and Local Government, its agencies or other entities regarded as falling within the definition of an organ of state, except for out of pocket expenses which may be reimbursed.

10.6 The reimbursement of all members for travel expenditure will be determined in accordance with the approved council policy and updated National Department of Transport rates.

10.7 The chairperson and members of the audit committee, including members who are employed in the public service, will be required to complete all particulars of their respective travel to and from the venue of the audit committee meetings.

**11. RESPONSIBILITIES**

Audit Committee shall carry out amongst others the following responsibilities:

**11.1 Internal Audit**

Ensure that the Internal Audit Function performs its responsibilities effectively and efficiently by:

11.1.1 Reviewing and approving the internal audit charter.



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11.1.2 Reviewing and making recommendations on the three (3) year strategic and annual audit plans, audit scope and audit approach of internal audit, satisfying itself that the plans make provision for effectively addressing the critical risk areas.

11.1.3 Advise the Municipality on resources allocated to give effect to the work outputs of the Internal Audit function.

11.1.4 Reviewing the effectiveness of internal audit function including, compliance with the International Standards for the Professional Practice of Internal Auditing (ISPPA) of the Institute of Internal Auditors of South Africa (IIASA).

11.1.5 Ensuring that there is no unjustified restrictions or limitations OF SCOPE, and review and concur with the appointment, replacement, or dismissal of Chief Audit Executive.

11.1.6 Concur with the appointment of service providers to render Internal Audit Services.

11.1.7 Reviewing of the organizational structure, to ensure that Internal Audit independence is not impaired and is correctly placed within the organization.

11.1.8 Reviewing the Internal Audit Function, competence and qualifications and ensure that the function is adequately resourced and properly staffed.

11.1.9 Reviewing and reporting on management's response to reported weaknesses in control, efficiencies in systems and recommendations for improvement, by internal and external auditors.

11.1.10 Reviewing of the results of quality assurance reviews.

11.1.11 Ensuring that the internal audit work is coordinated with external audit to ensure no duplication of work.

11.1.12 Evaluate the performance of Internal Audit Activity in terms of the agreed goals and objectives as captured in the audit plan.

11.1.13 Ensure that Chief Audit Executive has reasonable access to the Audit Committee Members



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11.1.14 Ensure that there is support for the Internal Audit Unit and External Auditors from Senior Management

11.1.15 Providing support to internal Audit Function.

**11.2 Risk Management**

Audit Committee should understand the Council's major risk areas including the financial, legal, information technology and fiscal (Economic) risks and the internal control environment. It should monitor the control process and the adequacy of the Council's system of internal control by reviewing Internal and External Audit reports and shall:

11.2.1 Be constantly aware of the current areas of greater financial risk and ensure management is effectively managing the risks;

11.2.2 Ensure that effective systems of accounting and internal control are established and maintained to manage financial risk;

11.2.3 Satisfy itself as regards to the integrity and prudence of management controls systems, including the review of policies and/or practices.

11.2.4 Ensure that management is aware of any matters that might have a significant impact on the financial condition or affairs of the Council.

11.2.5 Monitoring the accomplishment of established objectives through mission statement, business plan and the transformation process.

11.2.6 Review policies on sensitive issues or practices.

11.2.7 Consider reports of the Risk Committee.

**11.3 Financial management**

11.3.1 To review and assess the quantity, quality and timing of information necessary to understand and report internally and externally on the Council's risks, operations and financial condition.

11.3.2 Review significant accounting and reporting issues and understand their impact on financial statements. This includes complex or unusual transactions and highly judgmental areas, Major issues regarding accounting principles and financial statements presentation, including any significant changes in the municipal operations and application of accounting principles.



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11.3.3 Review analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements.

11.3.4 Review the Council's accounting policies and practices in the light of applicable statutory requirements and generally accepted accounting principles and assess the nature and impact of any such changes in accounting policies.

**11.4 Annual Financial Statement**

Audit Committee Should:

11.4.1 Review arithmetical accuracy and consistency of and any changes to accounting policies comparing to prior years.

11.4.2 Review method used to account for significant or unusual transactions where different approaches are possible.

11.4.3 Determine whether the Municipality has followed appropriate accounting standards and made appropriate estimates and judgments, taking into account previous audit outcomes.

11.4.4 Verify the quality of disclosure in the Municipality's financial reports and the context in which statements are made.

11.4.5 Review all material information presented with the financial statements, such as the operating and financial reviews and the corporate governance statement.

11.4.6 Determine whether all material issues in prior reports issued by AGSA have been appropriately accounted for.

11.4.7 Conduct analysis of trends and other financial ratio calculations, e.g year on year comparisons and composition of primary groups.

11.4.8 Determine whether the Annual Financial Statements are timely submitted to AGSA by 31 August every year.

**11.5 Internal Control**

11.5.1 Consider the effectiveness of the Organisation's system of Internal Control, including Information Technology security and controls.

11.5.2 Understand the scope of Internal and External Auditor's review of internal controls over financial reporting, and obtain reports on significant findings and recommendations, together with Management responses.



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**11.6 Control Environment**

Audit Committee Members need to have a good understanding of the control environment in fulfilling the following responsibilities:

11.6.1 Ensure that management follows a sound process to draw conclusions on the adequacy and effectiveness of the system of internal control.

11.6.2 Establish whether management has relevant policies and procedures in place, those policies and procedures are adequately, effectively and regularly updated.

11.6.3 Determine whether appropriate processes are complied with on a regular basis.

11.6.4 Consider measures applied on any required changes to the design and implementation of the internal controls.

11.6.5 Assess steps taken by management to encourage ethical and lawful behaviour, financial discipline and accountability for use of public resources.

**11.7 Compliance with Laws and Regulations**

Audit Committee should ensure that management of the Municipality has the necessary mechanism in place to ensure that there is compliance with pertinent laws and regulations. The specific steps involved in carrying out this responsibility include:

11.7.1 Reviewing policy document which should incorporate Compliance with, laws, regulations, and policies.

11.7.2 Reviewing the effectiveness of the system for monitoring compliance with the above laws and regulations and the results of management's investigations and follow-up of any instances of non-compliance.

11.7.3 Reviewing the Internal Auditor's written report concerning the scope of reviews of compliance, any significant findings, and the resolution and follow-up on findings and recommendations.

11.7.4 Monitoring developments and changes in the law relating to the responsibilities and liabilities of management and to monitor and review the extent to which management is meeting its obligations.

11.7.5 Monitoring developments and changes in the various rules, regulations and laws which relate, generally to the Municipality's operations and to monitor and review the extent to which the municipality is complying with such laws.



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11.7.6 Obtaining regular updates from management and municipal legal unit regarding compliance matters

**11.8 Responsibilities related to the External Audit Function performed by the Auditor-General**

Audit Committee shall:

11.8.1 Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.

11.8.2 Review annual external audit plans, audit fees and other compensation.

11.8.3 Ensure that there are no restrictions or limitations placed on the auditors.

11.8.4 Review audit results, quality and contents of financial information and action plans of management.

11.8.5 Consider significant disagreements between External Auditors and management.

11.8.6 Ensure direct access by the External Auditors either to the Chief Audit Executive, Audit Committee Chairperson and Municipal Manager.

11.8.7 Review reports and monitor management's implementation of audit recommendations and municipal Council resolutions in the new financial year.

11.8.8 Review any interim reports issued in order to take cognizance of the issues raised in determining the follow up work of the internal audit

11.8.9 Conduct a review of the extent to which previously reported findings by the external auditor have been addressed by Management.

11.8.10 Provide advice to the Municipal Manager on action taken relating to significant matters raised in external audit reports.

**11.9 Performance Management**

Audit Committee shall:

11.9.1 Review and comment on compliance with statutory requirements and performance management best practices and standards.

11.9.2 Review and comment on the alignment of the Integrated Development Plan, Budget, Service Delivery and Budget Implementation Plan and Performance Agreements.

11.9.3 Review and Comment on relevance of indicators to ensure that they are measurable and relate to service performance by the Municipality.



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11.9.4 Review quarterly reports on audit of performance measurements submitted by the internal audit and Performance Management Unit.

11.9.5 Review compliance with the in – year reporting requirements

11.9.6 Review annually the municipality's performance management system focusing on economy, efficiency, effectiveness and impact in so far as the key performance indicators and performance targets set by the municipality are concerned and make recommendations in this regard to council.

11.9.7 Evaluate the annual performance of the municipal manager and managers directly accountable to the municipal manager i.e the chairperson of the audit committee should be a member of the evaluating team.

11.9.8 Submit reports to Municipal Council on a quarterly basis.

11.9.9 Reviews and comments on Municipality's annual reports within the stipulated timeframes.

11.9.10 Audit Committee delegated some of their responsibilities to Ad – hoc Committee on performance which report to Audit Committee quarterly.

**11.10 Information and Communication Technology Governance**

11.10.1 Review and advise Municipal Manager on Information and Communication Technology Governance, adequacy of its related controls and safeguarding of information.

11.10.2 Review and advise Municipal Manager regarding the appropriateness of disaster recovery and continuity plan.

**11.11 Ethics**

Audit Committee should ensure that management conduct its affairs ethically, and is maintaining effective controls against conflicts of interest and fraud. The specific steps involved in carrying out this responsibility include:

11.11.1 Reviewing any statements, standards and requirements on ethical standards and assisting in developing such standards and requirements.

11.11.2 Monitoring the ethical conduct of the Municipality, its Council members and senior officials.

11.11.3 Reviewing significant cases of employee/councillor conflicts of interest, misconduct, fraud or any other unethical activity.



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11.11.4 Promptly advising Council and the Auditor-General of any report implicating the accounting authority in fraud, corruption or gross negligence.

**12. MEETINGS**

12.1 Audit Committee members shall meet as frequently as considered appropriate, but shall not be less than 4 times during the financial year (One meeting per quarter).

12.2 Audit Committee meeting should be called by the Audit Committee Chairperson in consultation with the Accounting Officer and CAE. Any Audit Committee member who proposes a meeting should engage the Chairperson and CAE.

12.3 The Chief Audit Executive or External Auditors may request a meeting if they consider it necessary. Such meetings as requested by auditors may be for the Audit Committee.

12.4 All members are expected to attend each meeting.

12.5 Audit Committee meetings shall be held through accepted communication tool due to COVID 19.

12.6 Audit Committee will invite members of Management, Auditors, or others to attend meetings and provide information as and when necessary.

12.7 The agenda of the meeting shall be prepared and distributed at least seven (7) days prior to the meeting date. Any person attending the meeting may add items to the agenda two (2) days before the agenda is finalized. Such items should be provided to the secretary of the Audit Committee.

12.8 Notice of meeting shall be given in writing to all members of the Audit Committee and other interested parties, at least 7 days prior to the date on which such meeting is to be held.

12.9 The following people must have a standing invitation to Audit Committee meeting:

12.9.1 Municipal Manager

12.9.2 All Executive Managers

12.9.3 Chief Audit Executive of Lepelle – Nkumpi Municipality

12.9.4 Risk Officer of Lepelle – Nkumpi Municipality

12.9.5 ICT Manager – Lepelle – Nkumpi Municipality

12.9.6 Chief Audit Executive of the District Municipality

12.9.7 Chief Risk Officer of the District Municipality

12.9.8 AGSA Representative

12.9.9 COGHSTA Representative

12.9.10 Provincial Treasury Representative

12.9.11 MPAC Chairperson as Observer





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12.9.12 Any Other Member

**13. QUORUM**

13.1 Each meeting, in order to be valid, shall be attended by a quorum consisting of 50% plus one fixed members of the Committee. The majority of those present shall consist of members of the Audit Committee and not persons holding management positions within the Council.

13.2 In the event of voting being required, the Audit Committee Chairperson shall have a casting vote.

13.3 If a report or findings that are brought before the Audit Committee have any bearing directly or indirectly on either member of the committee, such a member/s shall be requested to recuse themselves and not form part of the committee for the consideration of the report or findings or matters related thereto.

13.4 The quorum can also be met through attending each meeting in person or via accepted communication tool that will be documented in the minutes. Sitting of the Audit and Performance Committee meetings by electronic means shall be recorded, and recordings shall be stored.

**14. SECRETARIAT FUNCTIONS**

Management is responsible for making available the services of a secretary for drawing up the agendas and keeping the minutes of meetings of the Audit Committee.

**15. MINUTES OF MEETINGS**

The proceedings of all meetings will be documented in minutes. The secretary shall keep minutes of all meetings and shall include the minutes with the agenda of the next Audit Committee meeting.

**16. REPORTING PROCEDURE**

16.1 The Chairperson of the Audit Committee will report to Council on a quarterly basis or as and when required on the operations of Internal Audit Unit and Audit Committee. The report shall include:

16.1.1 A summary of the work performed by the internal audit and the audit committee against the annual work plan;

16.1.2 Effectiveness of internal controls and additional measures that must be implemented to address identified risks;



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- 16.1.3 A summary of key issues dealt with, such as significant internal and external audit findings, recommendations and updated status thereof;
- 16.1.4 Progress with any investigations and their outcomes;
- 16.1.5 Details of meetings and the number of meetings attended by each member; and other matters requested of the internal audit and audit committee.
- 16.1.6 Issues that arise in respect to the quality or integrity of the municipal's financial statements, compliance with legal or regulatory requirements etc.
- 16.1.7 Recommendations and decisions made in the Audit Committee meetings.
- 16.2 Any material findings should immediately be reported to the Executive Committee.
- 16.3 The Chairperson should prepare annual Audit Committee report which will be incorporated into Municipality's Annual Report, The report shall include:
- 16.3.1 Describing the functions performed by the audit committee and meetings attended;
- 16.3.2 Resolutions taken by Audit Committee and implementation status of recommendations made; and
- 16.3.3 Other relevant comments that may enhance governance and accountability.
- 16.4 Consider and advise the Mayor on the quality, value and effectiveness of financial information produced.
- 16.5 Review the external audit results and the quality and content of financial information presented prior to the issuing of the annual financial statements and submit a report to Council in this regard for consideration at the meeting where the financial statements are to be approved.

**17. AUDIT COMMITTEE PERFORMANCE ASSESSMENTS**

- 17.1 The committee will be evaluated on its performance in discharging its duties, in line with the Treasury Regulations and Guidelines. The evaluation will be conducted annually.
- 17.2 Audit committee's performance will be assessed by Audit Committee members, municipal council, Executive Management, Chief Audit Executive and Auditor-General.
- 17.3 The audit Committee should assess its performance and achievements against its charter on an annual basis.



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19.4 Audit Committee has authority to seek any information it requires from employees and external parties or stakeholders of the municipality

19.5 Audit Committee may request any relevant person to attend any of its meetings, and if necessary, to provide information requested by the committee.

19.6 Audit Committee shall investigate any matter it deems necessary for the performance of its duties and the exercise of its powers.

19.7 Audit Committee may obtain outside legal or other independent professional advice and to secure the attendance of outside professionals if deemed necessary in consultation with the Accounting Officer.

19.8 The members of the Audit Committee shall not make statements to the media in their capacity as members of the Audit Committee.

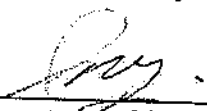
19.9 All communication to the media shall be done via the Municipal Manager.

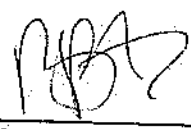
**20. AMENDMENTS**

Any amendment to this Charter shall be first recommended by the Audit Committee and thereafter approved by Council.

**21. APPROVAL OF THE CHARTER**

Recommended by

  
Chairperson: Mr. EM Mothamaha  
On behalf of Audit Committee

  
Speaker:  
On behalf of Council

31 July 2020  
Date

VOC.01/2020-2021/7.1.2  
Council Resolution Number





**COUNCIL RESOLUTION FOR VIRTUAL ORDINARY COUNCIL MEETING HELD ON THE 31<sup>ST</sup> JULY 2020 AT 10H00.**

VOC.01/2020-2021/7.1.2: APPROVAL OF THE REVIEWED 2020/21 AUDIT COMMITTEE CHARTER, INTERNAL AUDIT CHARTER AND INTERNAL AUDIT METHODOLOGY:

**COUNCIL RESOLUTION NO VOC.01/2020-2021/7.1.2: APPROVAL OF THE REVIEWED 2020/21 AUDIT COMMITTEE CHARTER, INTERNAL AUDIT CHARTER AND INTERNAL AUDIT METHODOLOGY:**

Council resolved:

- To approve the reviewed 2020/21 Audit committee charter, internal Audit charter and internal Audit methodology.

31/07/2020  
PBB

MUNICIPAL CALL CENTRE NUMBER: 0800 222 011

*"Motho ke motho ka batho"*

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