

# Report of the auditor-general to the Gauteng Provincial Legislature and council of Sedibeng District Municipality

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of the Sedibeng District Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2023, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Sedibeng District Municipality as at 30 June 2023 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practices (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2022 (Dora).

### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the district municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Material uncertainty relating to going concern

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.
7. I draw attention to note 35 to the financial statements, which indicates that a net deficit of R4 110 760 was incurred during the year ended 30 June 2023 and, as of that date the total liabilities exceeded its total assets by R112 752 674. As stated in note 35, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the district municipality's ability to continue as a going concern.

## **Emphasis of matters**

8. I draw attention to the matters below. My opinion is not modified in respect of these matters.

### **Restatement of corresponding figures**

9. As disclosed in note 34 to the financial statements, the corresponding figures for 30 June 2022 were restated as a result of an error in the financial statements of the district municipality at, and for the year ended, 30 June 2023.

### **Material uncertainties relating to contingent liabilities**

10. With reference to note 33 to the financial statements, the municipality is the defendant in a number of lawsuits. The district municipality is opposing the claims, as it believes that the claims are not valid. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

## **Other matter**

11. I draw attention to the matter below. My opinion is not modified in respect of this matter.

### **Unaudited disclosure notes**

12. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

## **Responsibilities of the accounting officer for the financial statements**

13. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and Dora; and for such internal control as the accounting officer determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.
14. In preparing the financial statements, the accounting officer is responsible for assessing the district municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the district municipality or to cease operations, or has no realistic alternative but to do so.

## **Responsibilities of the auditor-general for the audit of the financial statements**

15. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

16. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

### Report on the annual performance report

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

18. I selected the following material performance indicators related to transport, infrastructure and environment key performance presented in the annual performance report for the year ended 30 June 2023. I selected those indicators that measure the district municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of expended public works programme (EPWP) beneficiaries employed
- Number of meetings held with public transport industry
- Number of reports on assessment of rural road
- Number of reports produced on the implementation of licensing services
- Number of reports produced on the ambient air quality monitoring station
- Number of environmental awareness campaigns
- Number of municipal health services reports.

19. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the district municipality's planning and delivery on its mandate and objectives.

20. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the district municipality's mandate and the achievement of its planned objectives
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements

- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any measures taken to improve performance.

21. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

22. The material findings on the reported performance information for the selected material indicators are as follows:

#### Various indicators

23. I could not determine how the planned indicators would be measured and what evidence would be needed to support the achievement. Evidence was not provided to confirm that processes had been established to consistently measure and reliably report on the indicators. This was due to a lack of measurement definitions and processes. Consequently, I could not confirm the reliability of the reported achievement. Furthermore, a comparison of the planned and actual performance of the year under review and that of the previous year was not included in the annual performance report. This would make it difficult to track the achievement of service delivery goals. The measures taken to improve performance against the targets were not reported in the annual performance report. This would make it difficult for users to determine what actions will be taken to improve service delivery.

| Performance indicator                                                   | Target | Reported achievement |
|-------------------------------------------------------------------------|--------|----------------------|
| Number of expended public works programme (EPWP) beneficiaries employed | 4      | 4                    |
| Number of meetings held with public transport industry                  | 4      | 2                    |
| Number of reports on assessment of rural road                           | 4      | 4                    |
| Number of reports produced on the implementation of licensing services  | 4      | 4                    |

| Performance indicator                                                    | Target | Reported achievement |
|--------------------------------------------------------------------------|--------|----------------------|
| Number of reports produced on the ambient air quality monitoring station | 4      | 4                    |
| Number of environmental awareness campaigns                              | 4      | 3                    |
| Number of municipal health services reports                              | 4      | 3                    |

## Other matter

24. I draw attention to the matter below.

### Achievement of planned targets

25. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

## Report on compliance with legislation

26. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the district municipality's compliance with legislation.

27. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

28. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the district municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

29. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

### Annual financial statements

30. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were

subsequently corrected, resulting in the financial statements receiving an unqualified audit opinion.

### **Strategic planning and performance management**

31. The performance management system and related controls were inadequate, as it did not describe how the performance planning, monitoring, measurement, review, reporting and improvement processes should be conducted, as required by the municipal planning and performance management regulation 7(1).
32. The Service Delivery Budget Implementation Plan (SDBIP) was revised during the year without approval of the council following approval of an adjustments budget, as required by section 54(1)(c) of the MFMA.

### **Expenditure management**

33. Reasonable steps were not taken to prevent irregular expenditure of R20 772 269 as disclosed in note 39 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the irregular expenditure was caused by non-compliance with contract management processes.
34. Reasonable steps were not take to prevent unauthorised expenditure of R4 552 365, as disclosed in note 37 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by inadequate budget processes.
35. Money owed by the district municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.

### **Consequence management**

36. Unauthorised expenditure incurred by the district municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(a) of the MFMA.
37. Irregular expenditure incurred by the district municipality was not investigated to determine if any person was liable for the expenditure, as required by section 32(2)(b) of the MFMA.
38. I was unable to obtain sufficient appropriate audit evidence that losses resulting from irregular expenditure were recovered from the liable person, as required by section 32(2) of the MFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.

### **Procurement and contract management**

39. Sufficient appropriate audit evidence could not be obtained that contracts were awarded only to bidders who submitted a declaration on whether they were employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c). Similar non-compliance was also reported in the prior year.
40. Some of the goods and services of a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM regulation 19(a). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in

contravention of SCM regulation 36(1). Similar non-compliance was also reported in the prior year.

41. Sufficient appropriate audit evidence could not be obtained that the preference point system was applied in all procurement of goods and services as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act. Similar non-compliance was also reported in the prior year.
42. Sufficient appropriate audit evidence could not be obtained that quotations were awarded to bidders that scored the highest points in the evaluation process as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and 2022 preferential procurement regulation (PPR) 4(4) and 5(4).
43. Some of the construction contracts were awarded to contractors that did not qualify for the contract in accordance with section 18(1) of the Construction Industry Development Board (CIDB) act and CIDB regulation 17.
44. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA. Similar non-compliance was also reported in the prior year.
45. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA. Similar non-compliance was also reported in the prior year.

#### Other information in the annual report

46. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report.
47. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
48. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
49. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

## Internal control deficiencies

50. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
51. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
52. The accounting officer did not adequately exercise their oversight responsibility for financial reporting, performance reporting, compliance with laws and regulations, and implementing consequence management for poor performance and transgressions.
53. Senior management did not ensure adequate controls were implemented for the preparation of the financial and performance reports. In addition, management did not regularly monitor compliance with laws and regulations.

*Auditor - General*

Johannesburg

30 November 2023



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

## **Annexure to the auditor's report**

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

### **Auditor-general's responsibility for the audit**

#### **Professional judgement and professional scepticism**

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the district municipality's compliance with selected requirements in key legislation.

#### **Financial statements**

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the district municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a district municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

| Legislation                                        | Sections or regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Municipal Finance Management Act 56 of 2003 (MFMA) | MFMA 122(1)<br>MFMA 122(2)<br>MFMA 126(1)(a)<br>MFMA 126(1)(b)<br>MFMA 127(2)<br>MFMA 127(5)(a)(i)<br>MFMA 127(5)(a)(ii)<br>MFMA 129(1)<br>MFMA 129(3)<br>MFMA 133(1)(a)<br>MFMA 133(1)(c)(i)<br>MFMA 133(1)(c)(ii)<br><br>MFMA 11(1)<br>MFMA 15<br>MFMA 29(1)<br>MFMA 29(2)(b)<br>MFMA 62(1)(d)<br>MFMA 65(2)(a)<br>MFMA 65(2)(b)<br>MFMA 65(2)(e)<br><br>MFMA 13(2)<br>MFMA 14(1)<br>MFMA 14(2)(a)<br>MFMA 14(2)(b)<br>MFMA 63(2)(a)<br>MFMA 63(2)(c)<br><br>MFMA 53(1)(c)(ii)<br>MFMA 1 Definition of SDBIP<br>MFMA 72(1)(a)(ii)<br>MFMA 24(2)(c)(iv)<br>MFMA 54(1)(c) |

| Legislation                                                                                       | Sections or regulations                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                   | <p>MFMA 1 - paragraphs (a), (b) &amp; (d) of the definition: irregular expenditure</p> <p>MFMA 32(2)</p> <p>MFMA 32(2)(a)</p> <p>MFMA 32(2)(a)(i)</p> <p>MFMA 32(2)(a)(ii)</p> <p>MFMA 32(2)(b)</p> <p>MFMA 32(6)(a)</p> <p>MFMA 32(7)</p> <p>MFMA 170</p> <p>MFMA 171(4)(a)</p> <p>MFMA 171(4)(b)</p><br><p>MFMA 95(a)</p> <p>MFMA 112(I)(iii)</p> <p>MFMA 112(1)(j)</p> <p>MFMA 116(2)(b)</p> <p>MFMA 116(2)(c)(ii)</p> <p>MFMA 117</p> |
| LG: MFMA: Municipal budget and reporting regulations, 2009                                        | <p>Regulations 71(1)</p> <p>71(2)</p> <p>72</p>                                                                                                                                                                                                                                                                                                                                                                                           |
| LG: MFMA: Municipal investment regulations, 2005                                                  | <p>Regulations 3(1)(a)</p> <p>3(3)</p> <p>6</p> <p>7</p> <p>12(2)</p> <p>12(3)</p>                                                                                                                                                                                                                                                                                                                                                        |
| LG: MFMA: Municipal regulations on financial misconduct procedures and criminal proceedings, 2014 | <p>Reg 5(4)</p> <p>6(8)(a)</p> <p>6(8)(b)</p> <p>10(1)</p>                                                                                                                                                                                                                                                                                                                                                                                |
| LG: MFMA: Municipal supply chain management (SCM) regulations, 2017                               | <p>Regulation 5</p> <p>12(1)(b)</p> <p>12(1)(c)</p> <p>12(3)</p> <p>13(b)</p> <p>13(c)</p>                                                                                                                                                                                                                                                                                                                                                |

| Legislation                            | Sections or regulations                                                                                                                                                                                                                                                                                                                               |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        | 13(c)(i)<br>16(a)<br>17(1)(a)<br>17(1)(b)<br>17(1)(c)<br>19(a)<br>21(b)<br>22(1)(b)(i)<br>22(2)<br>27(2)(a)<br>27(2)(e)<br>28(1)(a)(i)<br>28(1)(a)(ii)<br>29(1)(a) and (b)<br>29(5)(a)(ii)<br>29(5)(b)(ii)<br>32<br>36(1)<br>38(1)(c)<br>38(1)(d)(ii)<br>38(1)(e)<br>38(1)(g)(i)<br>38(1)(g)(ii)<br>38(1)(g)(iii)<br>43<br>44<br>46(2)(e)<br>46(2)(f) |
| Municipal Systems Act 32 of 2000 (MSA) | MSA 29(1)(b)(ii)<br>MSA 27(1)<br>MSA 29(2)(a)<br>MSA 29(2)(c)<br>MSA 42<br>MSA 25(1)<br>MSA 26(a)<br>MSA 26(c)<br>MSA 26(i)<br>MSA 26(h)<br>MSA 41(1)(a)                                                                                                                                                                                              |

| Legislation                                                                                                                     | Sections or regulations                                                                                                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                 | MSA 43(2)<br>MSA 41(1)(b)<br>MSA 34(a)<br>MSA 41(1)(c)(ii)<br>MSA 34(b)<br>MSA 38(a)<br>MSA 93B(a)<br>MSA 93B(b)<br>MSA 93C(a)(iv)<br>MSA 93C(a)(v)<br><br>MSA 57(6)(a)<br>MSA 56(a)<br>MSA 66(1)(b)<br>MSA 66(1)(a)<br>MSA 67(1)(d)<br>MSA 57(2)(a)<br>MSA 57(4B) |
| LG: MSA: Municipal planning and performance management regulations, 2001                                                        | Reg 15(1)(a)(i)<br>2(1)(e)<br>2(3)(a)<br>9(1)(a)<br>10(a)<br>12(1)<br>3(4)(b)<br>15(1)(a)(ii)<br>3(5)(a)<br>3(3)<br>8<br>7(1)                                                                                                                                      |
| LG: MSA: Municipal performance regulations for municipal managers and managers directly accountable to municipal managers, 2006 | Regulations 2(3)(a)<br>4(4)(b)<br>8(1)<br>8(2)<br>8(3)                                                                                                                                                                                                             |
| LG: MSA: Regulations on appointment and conditions of employment of senior managers, 2014                                       | Regulations 36(1)(a)<br>17(2)                                                                                                                                                                                                                                      |

| Legislation                                                     | Sections or regulations                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| LG: MSA: Disciplinary regulations for senior managers, 2011     | Reg 5(2)<br>5(3)<br>5(6)<br>8(4)                                                                                                                                                                                                                                                                                                  |
| Annual Division of Revenue Act (Dora)                           | Dora 11(6)(b)<br>Dora 12(5)<br>Dora 16(1)<br>Dora 16(3)                                                                                                                                                                                                                                                                           |
| Construction Industry Development Board Act 38 of 2000 (CIDB)   | CIDB Act section 18(1)                                                                                                                                                                                                                                                                                                            |
| CIDB regulations                                                | CIDB regulation 17<br>CIDB regulation 25 (7A)                                                                                                                                                                                                                                                                                     |
| Municipal Property Rates Act 6 of 2004 (MPRA)                   | Section 3(1)                                                                                                                                                                                                                                                                                                                      |
| Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA) | PPPFA Section 2(1)(a)<br>PPPFA Section 2(1)(f)                                                                                                                                                                                                                                                                                    |
| Preferential procurement regulations (PPR), 2011                | PPR 2011 4(1)<br>PPR 2011 4(3)<br>PPR 2011 4(4)<br>PPR 2011 4(5)<br>PPR 2011 5(1)<br>PPR 2011 5(2)<br>PPR 2011 5(3)<br>PPR 2011 5(5)<br>PPR 2011 6(1)<br>PPR 2011 6(2)<br>PPR 2011 6(3)<br>PPR 2011 6(5)<br>PPR 2011 6(4)<br>PPR 2011 7(1)<br>PPR 2011 10<br>PPR 2011 11(2)<br>PPR 2011 11(4)<br>PPR 2011 11(5)<br>PPR 2011 11(8) |
| Preferential procurement regulations (PPR), 2017                | PPR 2017 5(1)<br>PPR 2017 5(3)<br>PPR 2017 5(6)                                                                                                                                                                                                                                                                                   |

| Legislation                                                            | Sections or regulations                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                        | PPR 2017 5(7)<br>PPR 2017 6(1)<br>PPR 2017 6(2)<br>PPR 2017 6(3)<br>PPR 2017 6(5)<br>PPR 2017 6(6)<br>PPR 2017 6(8)<br>PPR 2017 7(1)<br>PPR 2017 7(2)<br>PPR 2017 7(3)<br>PPR 2017 7(5)<br>PPR 2017 7(6)<br>PPR 2017 7(8)<br>PPR 2017 8(2)<br>PPR 2017 8(5)<br>PPR 2017 9(1)<br>PPR 2017 10(1)<br>PPR 2017 10(2)<br>PPR 2017 11(1) |
| Prevention and Combating of Corrupt Activities Act 12 of 2004 (Precca) | Precca 34(1)                                                                                                                                                                                                                                                                                                                       |