Report of the auditor-general to the Gauteng Provincial Legislature and council on the Emfuleni Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Emfuleni Local Municipality set out on pages … to …, 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 information with actual 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, except for the effects of the matter described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Emfuleni Local Municipality as at 30 June 2023and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practices (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 qualified opinion

Property, plant and equipment

3. Not all assets forming part of item Property, Plant and Equipment included in the annual financial statements relating to electricity, roads, water and storm water infrastructure assets, as well as community assets were not assessed for impairment in accordance with GRAP 21: *Impairment of non-cash generating assets*. I could not determine the value of the misstatements as it was impracticable to do so. This also has an impact on the surplus for the year and on the accumulated surplus.

Context for opinion

4. 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.

5. I am independent of the 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.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Material uncertainty relating to going concern

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

8. I draw attention to note 35 to the financial statements, which indicates that the Gauteng Provincial Executive has intervened at the municipality in terms of Section 139(1)(b) and Section 139(5)(a) of the Constitution. As stated in note 35, these events or conditions, along with the other matters as set forth in note 35, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matters

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

Restatement of corresponding figures

10. As disclosed in note 33 to the financial statements, the corresponding figures for 30 June 2022 were restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2023.

Contingencies – litigations/claims

11. With reference to note 31 to the financial statements, the municipality is the defendant in various lawsuits. The outcome of these matters could not be determined and/or reliably measured; therefore, no provision for any liabilities that may result was made in the financial statements.

Material losses/Impairments – trade debtors

12. As disclosed in note 3 to the financial statements, material losses of R541 510 539 were incurred as a result of allowance for impairment of total trade and other receivables from exchange transactions.

13. As disclosed in note 3 to the financial statements, material losses of R1 646 357 359 were incurred as a result of allowance for impairment of total trade and other receivables from non-exchange transactions.

Distribution losses

14. As disclosed in note 40 to the financial statements, material electricity losses of the total electricity purchased R588 516 384 (2021-22: R598 556 898) were incurred.

15. As disclosed in note 40 to the financial statements, material water losses of total water purchased R774 042 073 (2021-22: R733 720 550) were incurred.

Other matter

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

Unaudited disclosure notes

17. In terms of section 125(2) (e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA 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

18. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the MFMA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

19. In preparing the financial statements, the accounting officer is responsible for assessing the 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 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

20. 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.

21. 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 audit of the annual performance report

22. 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 against predetermined objectives for the selected key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

23. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2023 for auditing. I selected a key performance area that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance area	Page numbers	Purpose
Basic services and infrastructure	[XX]	Ensure quality basic service delivery to communities

24. I evaluated the reported performance information for the selected key performance area 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 municipality's planning and delivery on its mandate and objectives.

25. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the 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 over- or underachievement of targets taken to improve performance .

26. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

27. The material findings on the reported performance information for the selected key performance area are as follows:

Basic services and infrastructure

Various indicators

28. I could not determine if the reported achievements were correct, as adequate supporting evidence was not provided for auditing and adequate measurement processes did not exist. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets had been achieved. 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.

Indicator	Target	Reported achievement
BS. 28 - Percentage maintenance and upgraded cemeteries achieved	60%	142%
BS. 30 - Percentage: Upgrading of Moshoeshoe Road (Phase 2A1) multi-year (800m)	10%	0%
BS.31 - Percentage construction of Van Schalkwyk Street	65%	90%
BS. 32 - Percentage: Construction of Dhlamini Str-Umzimvubu to Moshoeshoe Str (270m)	100%	100%
BS. 33 - Percentage: Construction of Pitseng and Uranium Street (860m)	100%	100%
BS. 34 - Percentage: Construction of Lakeside Block A Roads (680m)	10%	10%
BS. 35 - Percentage: Upgrading Union Str Bulk Sewer Line in Vereeniging	50%	26%
BS. 36 - Percentage: Upgrading outfall sewer on Northern Area	10%	0%
BS. 37 - Percentage Upgrading of a sewer pipeline from PS8: Rising main to stilling box	50%	95%
BS. 38 - Percentage sewer line Houtkop & Unitaspark North Leeuwkuil - Phase 2	10%	10%
BS. 39 - Percentage sewer line 3 Rivers, 3 Rivers East & Sonlandpark	100%	100%
BS. 40 - Percentage gravity sewer pipeline from Industrial Through Boipatong/ Tshepiso to PSA	30%	22%
BS. 42 - Percentage: Bulk water supply from Tshepiso to Sharpville (W&S) (multi-year Implementation)	10%	0%
BS. 43 - Percentage: Bulk water supply from Evaton Reservoir to Dadville (W&S) (multi-year implementation)	10%	0%

Various indicators

29. I could not determine how the planned indicators would be measured and what evidence would be needed to support the achievement, as adequate supporting evidence was not provided for auditing. This was due to a lack of measurement definitions and processes. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets had been achieved. 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.

Indicator	Target	Reported achievement
BS.04 - Length in metre of concrete canals, gravel canals and pipes cleaned	4 813m	5 592m
BS.05 Length of kilometres resealed/ rehabilitated on municipal roads and streets	10km	14,68km
BS.06 - Number of square metres of potholes patched on municipal roads and streets	11 528m2	8 430,53m2
BS.07 - Length of kilometres of municipal gravel roads maintained	272,7km	480km

Total metre cubes of waste removed from mini dumps on weekly basis per schedule

30. An achievement of 157 7688m³ was reported against a target of 135 318m³. I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved. Furthermore, comparison of the planned and actual performance of the previous year was not included in the annual performance report. This would make it difficult to track the achievements of service delivery goals.

Number of Electrical network refurbished/ repaired/ maintained.

31. An achievement of 5 was reported against a target of 3. However, the audit evidence showed the actual achievement to be only 2. Consequently, the target was not achieved. Furthermore, comparison of the planned and actual performance of the previous year was not included in the annual performance report. This would make it difficult to track the achievements of service delivery goals.

Other matters

32. I draw attention to the matter below.

Achievement of planned targets

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

34. The municipality plays a key role in delivering services to South Africans. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of key service delivery indicators are included in the annual performance report on pages [xx to xx].

Targets achieved: 50%

Budget spent: The budget is not linked to the specific indicators, therefore, the budget spent could not be determined

Key service delivery indicators not achieved	Planned target	Reported achievement
BS 01: Percentage reduced electricity distribution losses (Reduced from 24% to 20%)	20%	22.2%
BS 03: Number of electrical projects completed	4	0
BS 08: Percentage of waste integrated strategy developed	50%	25%
BS 12: Number of alternative service delivery methods implemented (electricity, roads and waste)	2	1
BS 13: Percentage development and implementation of technical support infrastructure for new water meters installed or replaced	30%	0%
BS 14: High levels of service continuity maintained	50%	0%
BS 16: Percentage reduction of water distribution losses	60%	62,76%
BS 17: Percentage compliance standards with discharge license requirements on effluent quality at Sebokeng waste water care works	60%	56%
BS 20: Percentage turnaround time taken to resolve sanitation complaints within 48 hours after being reported	50%	0%

Material misstatements

35. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic services and infrastructure. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

36. 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 is responsible for the municipality's compliance with legislation.

37. 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.

38. 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 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.

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

Annual financial statements

40. 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.

41. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a qualified opinion.

Expenditure management

42. Money owed by the municipality was not always paid within 30 days, as required by section 65(2) (e) of the MFMA.

43. Reasonable steps were not taken to prevent irregular expenditure amounting to R92 323 720 as disclosed in note 40 to the annual financial statements, as required by section 62(1) (d) of the MFMA. All the irregular expenditure was caused by contravention of SCM regulation 19(a), due to no competitive bidding processes for goods and services procured, non-compliance with SCM regulations 36(1) on procurement of goods and services under contracts secured by other organs of state and unjustified deviation from supply chain management regulations, respectively.

44. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R598 102 135, as disclosed in note 39 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The fruitless and wasteful expenditure relates to interest charge by suppliers.

45. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R2 214 091 190 as disclosed in note 38 to the financial statements, in contravention of by section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending on the public works budget vote.

Consequence Management

46. Irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

47. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

48. Fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Procurement and contract management

49. 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.

50. The performance of some of the contractors or providers was not monitored monthly, as required by section 116(2) (b) of the MFMA. Similar non-compliance was also reported in the prior year.

51. Invitation to tender for procurement of commodities designated for local content and production, did not stipulated the minimum threshold for local production and content as required by the 2017 Preferential Procurement Regulation 8(2). Similar non-compliance was also reported in the prior year.

52. Commodities designated for local content and production, were procured from suppliers who did not submit a declaration on local production and content as required by the 2017 Preferential Procurement Regulation 8(5). Similar non-compliance was also reported in the prior year.

Strategic management and Performance

53. The performance management system and related controls were not maintained as it did not describe how the performance measurement processes should be conducted and/or organised, as required by municipal planning and performance management regulation 7(1).

Other information in the annual report

54. The accounting officer is responsible for the other information included in the annual report, which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

55. 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.

56. 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 key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

57. 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

58. 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.

59. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the disclaimer of opinion and the material findings on the annual performance report and the material findings on compliance with legislation included in this report

60. The accounting officer did not exercise effective oversight to ensure that the annual financial statements and performance report are properly reviewed by senior management for completeness and accuracy before submitting for auditing and that there is consequence management for contravening applicable laws and regulations.

61. The accounting officer did not ensure that commitments made in prior year were actioned as evidenced by repeat audit findings on performance information and compliance with laws and regulations.

62. Senior management did not adequately implement action plans designed to prevent the recurring instances of non-compliance. Consequence management relating to deviating from policies and procedures relating to compliance with laws and regulations were not implemented adequately, consistently and effectively.

Material irregularities

63. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Value-added tax (VAT) return not submitted in time

64. The municipality did not submit the VAT return for the month of April 2021 on time, as required by section 28(1) (b) (iii) of the VAT Act.

65. The late submission of a VAT return resulted in a penalty of R1 929 571, which, if not recovered, is likely to result in a material financial loss.

66. The accounting officer was notified of the material irregularity on 15 December 2021.

67. The accounting officer has taken the following action to address the material irregularity:

    - Filed a request for remission for the penalty charged with the South African Revenue Service (SARS) in April 2022. SARS has not responded to the request for remission

    - A preliminary assessment performed by the accounting officer concluded that the VAT return was not submitted on time due to failure by the municipal system to perform its functions properly.

68. I will follow up on the progress of the request for remission with SARS during my next audit.

Eskom invoices not settled within 30 days

69. Money owed by the municipality to Eskom was not always paid within 30 days in the 2019-20, as required by section 65(2) (e) of the MFMA.

70. Interest was charged by Eskom as a result of the late payment of the accounts, resulting in a material financial loss by the financial year-ended 30 June 2020.

71. The material financial loss cannot be recovered from any party as the assessment performed by the accounting officer concluded that the municipality could not make the payments due to poor cash flow.

72. The accounting officer was notified of the material irregularity on 15 July 2022.

73. The accounting officer has taken the following actions to address the material irregularity:

    - Submitted a debt relief application to the National Treasury in May 2023 for the write off of Eskom debt over a period of three years. The National Treasury has not responded to the debt relief application.
    - Monitors payments to Eskom based on cash available at the end of each month.

74. I will follow up on the progress on the implementation of these actions during my next audit.

Rand water invoices not settled within 30 days

75. Money owed by the municipality to Rand Water was not always paid within 30 days in the 2019-20, as required by section 65(2) (e) of the MFMA.

76. Interest was charged by Rand Water as a result of the late payment of the accounts, resulting in a material financial loss by the financial year-ended 30 June 2020.

77. The material financial loss cannot be recovered from any party as the assessment performed by the accounting officer concluded that the municipality could not make the payments due to poor cash flow.

78. The accounting officer was notified of the material irregularity on 15 July 2022.

79. The accounting officer has taken the following actions to address the material irregularity:

- Prepared a funded budget plan for the 2023-24 financial year until 2025-26 financial year. The purpose of the funded budget plan is to increase revenue collection and decrease water and electricity losses among others.

- Monitors payments to Rand Water based on cash available at the end of each month.

80. I will follow up on the progress on the implementation of these actions during my next audit.

Auditor-General

Johannesburg

30 December 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 key performance area and on the [type of auditee]'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 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 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 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	Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure Section 1 - Definition: service delivery and budget implementation plan Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1), Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b), 32(6)(a), Sections 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), 62(1)(f)(ii), Sections 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), Sections 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), Sections 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), Sections 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), Sections 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulation 71(1), 71(2), 72
MFMA: Municipal Investment Regulations, 2005	Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), 17(1)(b), Regulations 17(1)(c). 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), Regulations 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a) and (b), 29(5)(a)(ii), 29(5)(b)(ii), Regulations 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), Regulations 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Sections 11(6)(b), 12(5), 16(1); 16(3)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulations 17, 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), Regulations 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Legislation	Sections or regulations
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 27(1), 29(1)(b)(ii), 29(2)(a), Sections 29(2)(c), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, Sections 43(2), 56(a), 57(2)(a), 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), Sections 67(1)(d),74(1), 93J(1), 96(b) Parent municipality with ME: Sections 93B(a), 93B(b) Parent municipality with shared control of ME: Sections 93C(a)(iv), 93C(a)(v)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(5)(a), 7(1), 8, 9(1)(a), 10(a), Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers directly Accountable to Municipal Managers, 2006	Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations 17(2), 36(1)(a)