



AUDITOR-GENERAL
SOUTH AFRICA

AUDIT REPORT OF THE AUDITOR- GENERAL OF SOUTH AFRICA

FOR THE YEAR ENDED 30 JUNE 2024

Endumeni Local Municipality

Report of the auditor-general to KwaZulu-Natal Provincial Legislature and the council on Endumeni Local Municipality

Report on the audit of the financial statements

Disclaimer of opinion

1. I was engaged to audit the financial statements of the Endumeni Local Municipality set out on pages x to x, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget information with actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. I do not express an opinion on the financial statements of the municipality. Because of the significance of the matters described in the basis for disclaimer of opinion section of this auditor's report, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

Receivables from exchange transactions

3. I was unable to obtain sufficient appropriate audit evidence that receivables from exchange transactions for the current and previous year had been properly accounted for, due to the status of the accounting records. I was unable to confirm the receivables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables from exchange transactions stated at R77,33 million (2022-23: R66,17 million) in the financial statements.

Receivables from non-exchange transactions

4. I was unable to obtain sufficient appropriate audit evidence that receivables from non-exchange transactions for the current and previous year had been properly accounted for, due to the status of the accounting records. I was unable to confirm the receivables from non-exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to receivables from non-exchange transactions stated at R8,77 million (2022-23: R10,24 million) in the financial statements.

Cash and cash equivalents

5. I was unable to obtain sufficient appropriate audit evidence that cash and cash equivalents for the current and previous year had been properly accounted for, due to the status of the accounting records. I was unable to confirm the cash and cash equivalents by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to cash and cash equivalents stated at R35,70 million (2022-23: R26,96 million) in the financial statements.

Property, plant and equipment

6. I was unable to obtain sufficient appropriate audit evidence that property, plant and equipment had been properly accounted for, due to the status of the accounting records. I was unable to confirm the property, plant and equipment by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to property, plant and equipment stated at R336,58 million in the financial statements.

Payables from exchange transactions

7. I was unable to obtain sufficient appropriate audit evidence that payables from exchange transactions for the current and previous year had been properly accounted for, due to the status of the accounting records. I was unable to confirm the payables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to payables from exchange transactions stated at R260,42 million (2022-23: R200,51 million) in the financial statements.

Employee benefits obligations

8. The employee benefits obligations were not disclosed in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) 25, *Employee benefits*. This was due to multiple omissions of information included in the expert report which was not disclosed in the financial statements. I have not included the omitted information in this auditor's report as it was impracticable to do so.

Government grants and subsidies

9. I was unable to obtain sufficient appropriate audit evidence that government grants and subsidies had been properly accounted for, due to the status of the accounting records. I was unable to confirm the government grants and subsidies by alternative means. This had an impact on the unspent conditional grants recognised in the statement of financial position. Consequently, I was unable to determine whether any adjustment was necessary to government grants and subsidies stated at R99,18 million in the financial statements.

Statement of comparison of budget and actual amounts

10. The statement of comparison of budget and actual amounts was not correctly prepared and disclosed as required by GRAP 24, *Presentation of budget information*. This was due to multiple errors in determined in the statement of comparison of budget and amounts was reperformed by the auditor. I was not able to determine the full extent of the errors in the statement of comparison of budget and actual amounts, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to the statement of budget and actual amounts in the financial statements were necessary.

Net cash flows from operating activities

11. Net cash flows from operating activities was not correctly prepared and disclosed as required by GRAP 2, *Cash flow statements*. This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from operating activities as stated at R21,10 million in the financial statements were necessary.

Statement of changes in net assets

12. The statement of changes in net assets was not correctly prepared and disclosed as required by GRAP 1, *Presentation of financial statements*. This was due to other movement of R6,32 million which was included in the statement which could not be supported. Consequently, I was unable to determine whether any adjustments to the statement of changes in net assets in the financial statements were necessary.

Segment information

13. I was unable to obtain sufficient appropriate audit evidence that the segment information had been properly accounted for, due to material differences identified between the segment information and the statement of financial performance. Consequently, I was unable to determine whether any adjustments to the segment information in the financial statements were necessary.

Irregular expenditure

14. The irregular expenditure incurred during the current financial year under audit was not included in the notes to the financial statements, as required by section 125(2)(d) of the MFMA. Expenditure was incurred in contravention of the supply chain management requirements, resulting in irregular expenditure. I was unable to determine the full extent of the irregular expenditure that occurred during the financial year as it was impracticable to do so.

Prior-year adjustments

15. I was unable to obtain sufficient appropriate audit evidence that prior-year adjustments had been properly accounted for, due to material errors identified in the disclosure note. I was unable to confirm this disclosure by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the prior-year adjustments disclosed in the financial statements.

Actuarial gains / losses

16. The actuarial gains and losses were not correctly prepared and disclosed as required by GRAP 1, *Presentation of financial statements*. This was due to multiple omissions of information for the prior year which was not disclosed in the financial statements. I have not included the omitted information in this auditor's report as it was impracticable to do so.

Going concern

17. I draw attention to them matter below. My opinion is not modified in respect of this matter.
18. As stated in note 52, these events or conditions, along with other matters as set forth in note 52, indicate that a material uncertainty exists that may cast significant doubt on the municipality's ability to continue as a going concern.

Emphasis of matter

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

Material losses – electricity

20. As disclosed in note 37 to the financial statements, material electricity losses of 28,59 million units (2022-23: 24,71 million units) was incurred, which represents 33% (2022-23: 30%) of total electricity purchased. These losses were mainly attributed to the theft of electricity, outdated electricity meters and dwindling infrastructure.

Other matter

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

Unaudited disclosure notes

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

Responsibilities of the accounting officer for the financial statements

23. 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 Dora; 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.
24. 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

25. 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.
26. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 12, forms part of our auditor's report.

Report on the annual performance report

27. 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.
28. I selected the following material performance indicators related to basic service delivery presented in the annual performance report for the year ended 30 June 2024. I selected those indicators that measure the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.
- Energy Efficiency Demand Site Management - Installation of the Solar LED Lights (Replacement of the old streetlights with the new LED lights)
 - m2 of potholes patching by 30 June 2024
 - Percentage of completion of Glencoe Cemetery Phase 1 (Site Clearance, Internal Roads, Office Bloc and Guard House)
 - Percentage of completion of upgrading Sithembile Sports Facility by 30 June 2024
 - Total number of formal households and business areas with access to refuse removal once a week (Business - 1,160 and Households - 32,106)
 - No of households connected to electricity at Kunene Farm (Phase 1) by 30 June 2024
 - No of households connected to electricity at Nyanyeni Farm by 30 June 2024
 - Refurbishment of Bulwer Street
 - Refurbishment of KwaThelaphi Road
29. 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 municipality's planning and delivery on its mandate and objectives.

30. 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
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- 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 presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for measures taken to improve performance.

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

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

Total number of formal household and business areas with access to refuse removal once a week

33. An achievement of 33266 was reported against a target of 33266. I could not determine whether the reported achievement was correct, as the indicator was not well defined, and I could not verify the methods and processes used to measure the achievements. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

m² of potholes patching by 30 June 2024

34. An achievement of 2905 m² was reported against a target of 2905 m² but the audit evidence showed the actual achievement to be 5 006,76 m². The target was still achieved. The achievement against the target was better than reported.

Energy Efficiency Demand Site Management - Installation of the LED Lights (Replacement of the old streetlights with the new LED lights)

35. The target in the annual performance report differed from what was committed to in the approved initial and revised planning documents. The reported target was 550 lights while the planned target was 700 lights. This change was made without obtaining the required approval, which undermines transparency and accountability.

36. An achievement of 550 was reported against a target of 550 but the audit evidence showed the actual achievement to be 712. The target was still achieved. The achievement against the target was better than reported.

No. of households connected to electricity at Kunene Farm (Phase 1) by 30 June 2024

37. An achievement of 392 connections was reported against a target of 392 connections. 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.

Refurbishment of Bulwer Street

38. An achievement of 5% was reported against a target of 30%. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the underachievement on the target was more than reported.

Refurbishment of KwaThelaphi Road

39. An achievement of 5% was reported against a target of 30%. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the underachievement on the target was more than reported.

Other matters

40. I draw attention to the matters below.

Achievement of planned targets

41. 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.

42. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages x to x.

Basic service delivery

<i>Targets achieved: 44.4%.</i> <i>Budget spent: 67.8%</i>		
Key indicator not achieved	Planned target	Reported achievement
Percentage of completion of Glencoe Cemetery Phase 1 (Site Clearance, Internal Roads, Office Bloc and Guard House)	70% of completion by 30 June 2024	59%
Percentage of completion of upgrading Sithembile Sports Facility by 30 June 2024	100 % completion by 30 June 2024	88%
Refurbishment of Bulwer Street	30% of completion by 30 June 2024	5%
Refurbishment of KwaThelaphi Road	30% of completion by 30 June 2024	5%
No of households connected to electricity at Nyanyeni Farm by 30 June 2024	22 connections	0%

Material misstatements

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

Report on compliance with legislation

44. 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 municipality's compliance with legislation.
45. 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.
46. 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.
47. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

48. 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 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 disclaimer audit opinion.

Expenditure management

49. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The expenditure disclosed does not reflect the full extent of the irregular expenditure incurred as indicated in the basis for disclaimer of opinion paragraph. The majority of the disclosed irregular expenditure was caused by non-compliance with MFMA Supply Chain Management regulations.
50. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R11,82 million, as disclosed in note 55 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed fruitless and wasteful expenditure was incurred by the municipality because the Eskom account was not paid on time.
51. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R39,04 million, as disclosed in note 54 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the disclosed unauthorised expenditure was caused by overspending on certain budget votes.
52. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.

Consequence management

53. Some of the irregular expenditure, unauthorised expenditure as well as fruitless and wasteful expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Revenue management

54. An adequate management, accounting and information system which accounts for revenue, debtors and receipt of revenue was not in place, as required by section 64(2)(e) of the MFMA.
55. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.

Asset management

56. An adequate management, accounting and information system which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.
57. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.

Strategic planning and performance information

58. The performance management system and related controls were inadequate as it did not describe how the performance planning, measurement and reporting processes should be conducted and managed, as required by municipal planning and performance management regulation 7(1).

Procurement and contract management

59. Some of the contract and quotations were accepted from bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by Municipal Supply Chain Management Regulations (MSCMR) 13(c).
60. Some of the goods and services within the prescribed transaction value for competitive bids were procured without inviting competitive bids, as required by MSCMR 19(a). Similar non-compliance was also reported in the prior year.
61. Some of the goods and services within the prescribed transaction values for formal written price quotations were procured without obtaining the required price quotations, in contravention of by MSCMR 17(1)(a) and (c). Similar non-compliance was also reported in the prior year.
62. Some of the construction contracts were awarded to contractors that did not qualify for the contract in accordance with section 18(1) of the CIDB Act.

Internal control deficiencies

63. 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.
64. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the disclaimer of opinion, the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.
65. Leadership did not implement effective controls to ensure accurate financial reporting, nor did they exercise adequate oversight of compliance with applicable legislation, which resulted in a disclaimer of opinion on the financial statements, material findings on the annual performance report as well as non-compliance with key legislation.
66. Management did not implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting. In this regard, management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.

Auditor-General
Pietermaritzburg

30 November 2024



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 KPA and on the 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 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	<p>Section 1 - Paragraph (a), (b) & (d) of the definition: irregular expenditure,</p> <p>Section 1 - Definition: service delivery and budget implementation plan,</p> <p>Sections 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 29(1),</p> <p>Sections 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), 32(2)(b),</p> <p>Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i),</p> <p>Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b),</p> <p>Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e),</p> <p>Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1),</p> <p>Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii),</p> <p>Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170,</p> <p>Sections 171(4)(a), 171(4)(b)</p>
MFMA: Municipal Budget and Reporting Regulations, 2009	Regulations 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	<p>Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a),</p> <p>Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a),</p> <p>Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b),</p> <p>Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c),</p> <p>Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43,</p> <p>Regulations 44, 46(2)(e), 46(2)(f)</p>
Municipal Systems Act 32 of 2000	Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 29(3)(b), 34(a), 34(b),

Legislation	Sections or regulations
	<p>Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a),</p> <p>Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J (1), 96(b)</p>
MSA: Municipal Planning and performance Management Regulations, 2001	<p>Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(a), 7(1), 8, 9(1)(a), 10(a),</p> <p>Regulations 12(1), 15(1)(a)(i), 15(1)(a)(ii)</p>
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)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations 5(2), 5(3), 5(6), 8(4)
Annual Division of Revenue Act	Section 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	Regulations 17, 25(7A)
Municipal Property Rates Act 6 of 2004	Section 3(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	<p>Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8),</p> <p>Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2),</p> <p>Regulations 11(1), 11(2)</p>
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)