

Report of the auditor-general to the Limpopo Provincial Legislature and council on Ephraim Mogale Local Municipality

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Ephraim Mogale Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net asset, cash flow statement and statement of comparison of budget and actual amounts 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 Ephraim Mogale Local Municipality as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (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 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.

Emphasis of matters

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

Material impairment – Consumer debtors

7. As disclosed in note 6 to the financial statements, the gross consumer debtors amounted to R203 059 109, as a result of irrecoverable consumer debtors a material allowance for impairment of R114 597 902 was made.

Other matter

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

Unaudited disclosure notes

9. 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 requirements 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

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the MFMA and the 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.

11. 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

12. 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.

13. 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 XX, forms part of our auditor's report.

Report on the audit of the annual performance report

14. 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.

15. I selected the following key performance area presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected key performance area that measure the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

Key performance area (KPA)	Page numbers	Purpose
KPA 2: Basic service delivery and infrastructure development	XX	To improve social and community well-being through provision of accelerated basic service delivery

16. 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.

17. 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 is presented in the annual performance report in the prescribed manner.
- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance

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

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

Basic service delivery and infrastructure development

Various indicators

20. The reported achievements in the annual performance report were inconsistent with the commitments made in the approved planning documents. These discrepancies highlight misalignment between approved plans and operations, while the incorrect reporting undermines transparency and accountability.
21. In addition, adequate processes had not been established to consistently measure and reliably report on various indicators. Consequently, the municipality would have found it difficult to determine the correct achievements to be reported against the planned indicators.
22. Furthermore, I could not determine if the reported achievements were correct, as adequate supporting documents was not provided for auditing. Consequently, the reported achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported achievement	Detail
Number of villages with access to a minimum level of basic waste collection per quarter	3 villages 156 annually	3 villages 156 annually	The reported achievement was inconsistent with the planned indicator, as the indicator referred to quarterly measurement and reported achievements to annual
Number of households in Marble Hall with access to a minimum level of basic waste collection per quarter (once a week)	+ - 915 h/h per week 47 580 annually	+ - 915 h/h per week 47 580 annually	The reported achievement was inconsistent with the planned indicator as the indicator referred to quarter (once a week) whilst reported achievement was measured annually.
Number of refuse containers placed in villages for access to refuse collection per quarter (once a week removal)	5 villages per week 260 annually	5 villages per week 260 annually	The reported achievement was inconsistent with planned indicator, as indicator referred to number of refuse containers and quarter (once a week) measurements whilst reported achievement was measured for number of villages and annually

Various indicators

23. A comparison of the actual performance for the year against the prior year performance was included in the annual performance report, however, the prior year performance was captured as zero kilometres despite reporting on 2km of road earthworks constructed, in the prior year.

- KM of roads to be constructed by June 2024 - Rathoke Internal Street

- KM of roads to be constructed by June 2024 - Morarela Access Road (Multi - Year)

Other matters

24. I draw attention to the matters 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.

26. The table that follows provide information on the achievement of planned targets and list the key service delivery 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 xx to xx.

Basic service delivery and infrastructure development

<i>Targets achieved: 85%</i> <i>Budget spent 84%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
Number of transformers tested by June 2024	52	10
Number of alarms systems installed, and number of installations	11	0
Number of revised mast quotation paid by June 2024	4	0
Number of mechanical roads sweeper purchased by June 2024	1	0
Number of compactor truck purchased by June 2024	1	0
Number of cemeteries fenced by June 2024	1	0

Material misstatements

27. 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 and infrastructure development. Management did not correct the misstatements, and I reported material findings in this regard

Report on compliance with legislation

28. 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.
29. 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.
30. 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.
31. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements

32. 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.
33. 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.

Expenditure management

34. Reasonable steps were not taken to prevent irregular expenditure amounting to R23 129 632 as disclosed in note 44 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 supply chain management regulations.

Procurement and contract management

35. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.

Human resource management

36. Appropriate systems and procedures to monitor, measure and evaluate performance of staff were not developed and adopted, as required by section 67(1)(d) of the Municipal System Act 32 of 2000.

Strategic planning and performance management

37. The performance management system and related controls were inadequate as it did not indicate how the performance monitoring, review and reporting processes should be managed, as required by municipal planning and performance management regulation 7(1).

Other information in the annual report

38. 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.
39. 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.
40. 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.
41. 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

42. 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.
43. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and compliance with legislation included in this report.
44. Senior management did not adequately oversee the operations of the municipality, as the financial statements and annual performance report contained material misstatements not detected by the municipality's own system of internal control.
45. Management did not adequately review the annual performance report and monitor compliance with applicable legislation resulting in material non-compliances.

Material irregularities

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

Status of previously reported material irregularities

Overpayment of suppliers on Mamphokgo Sports Complex

47. In terms of section 65(2)(a) of the MFMA, the accounting officer must take all reasonable steps to ensure that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal and payment of funds.
48. The municipality appointed a service provider after an open tender process to construct the Mamphokgo Sports Complex. The commencement date was 7 September 2017 with an anticipated completion date of 14 December 2018, at a contract amount of R17 093 783. The monthly reports reported various delays and challenges by the contractor to meet deadlines. There was a variation to the contract to the value of R6 773 224. The new contract value amounted to R23 867 008, and the new completion date was set for 26 May 2019. However, the delays on site continued and the contract with the service provider was cancelled on 17 June 2020.
49. Another service provider was appointed on 28 October 2020 with approved extensions of time until 28 May 2021 for contract value amounting to R1 477 707, the project was still incomplete as of 30 June 2021.
50. The municipality paid the full cost as per the bill of quantity, for the installation of the high mast lighting whereas the work was not completed and also paid the full cost for combi courts where incorrect furniture was installed. Furthermore, the municipality made an overpayment due to items not verified on site and payments made in excess of work done.
51. This constitutes non-compliance with section 65(2) (a) of the MFMA and resulted in an estimated material financial loss amounting to R2 790 030 due to approved payments made to the service providers for incomplete work, payment made in excess of work done and payment for work which could not be verified on site.
52. The accounting officer was notified of the material irregularity on 5 October 2022. The following action was taken to address the material irregularity:
- The director: infrastructure projects was placed on pre-cautionary suspension with full pay on 26 July 2022.
 - The municipality appointed an independent external investigator on 4 August 2022 to conduct investigations into allegations of misconduct against the director: infrastructure projects. The investigation was concluded on 9 September 2022 and revealed serious allegations of improper conduct against the director: infrastructure projects.

- The municipal council took a resolution that due to the serious nature of misconduct allegedly committed by the director: infrastructure projects, disciplinary proceedings must be instituted against the director. A legal firm was appointed on 4 August 2022 to conduct the disciplinary process which was concluded on 25 November 2022.
 - Subsequent to the disciplinary process undertaken by the municipality, the director rendered his resignation to the accounting officer on 31 January 2023.
 - A compliance committee was appointed on 28 of August 2022 with approved terms of reference to ensure compliance with laws, regulations and policies of the municipality.
 - Management conducted verification and confirmation of quantities to ensure correctness of claims from the service providers to prevent similar incidents.
 - The performance management unit has undertaken a refresher course on general conditions of contracts on 22-23 June 2023.
53. The municipality referred the matter to the Financial Misconduct Board (FMB) on 27 July 2022 for further investigation in respect of the recoverability process for the financial loss and the investigation was completed on 11 October 2023. The council adopted and approved the investigation report of the FMB on 30 August 2024, with recommendations to the accounting officer to implement corrective action, recovery and training.
54. The accounting officer shall institute disciplinary proceedings within three months from the date from on which the council has adopted the report from the FMB. The accounting officer instructed the human resource unit to commence with disciplinary proceedings from 30 November 2024, in line with the provisions stipulated in the South African Local Government: Disciplinary Procedure: Collective Agreement.
55. Council approved a budget of R9 million for the 2024-25 financial year to finalise some of the outstanding work on the project.
56. I will follow up on the implementation of the planned actions during my next audit.

Overpayment of suppliers (Mooihoek / Mashemong Street)

57. In terms of section 65(2)(a) of the MFMA, the accounting officer must take all reasonable steps to ensure that the municipality has and maintains an effective system of expenditure control, including procedures for the approval, authorisation, withdrawal, and payment of funds.
58. Service providers were appointed by the municipality on 21 August 2019 and 13 December 2016 respectively for the construction of Mashemong / Mooihoek internal street for 3.85km with a contracted amount of R22 488 640. The planned completion date of 17 December 2020 was revised to 10 March 2021 however, practical completion was reached on 28 June 2021.
59. As a result of various project delays, challenges by the contractor to meet deadlines, lack of monitoring over the work of consultants and poor project management, the municipality incurred fruitless and wasteful expenditure amounting to R3 672 703. The accounting officer terminated the contract with the contractor on 20 December 2021 as per recommendation letter submitted by the consultant dated 29 October 2022.

60. The non-compliance with section 65(2) (a) of the MFMA resulted in a material financial loss amounting to R3 672 703. There were significant internal control deficiencies on the payments to service providers and their professional fees, payment for work not verifiable on site, payment for material not in accordance with the agreed specification, poor project management and lack of monitoring for the projects by the municipality and consultants. As a result, the municipality incurred a financial loss.
61. The accounting officer was notified of the material irregularity on 15 December 2022. The following action was taken to address the material irregularity:
- The director: infrastructure projects was placed on pre-cautionary suspension with full pay on 26 July 2022.
 - The municipality appointed an independent external investigator on 4 August 2022 to conduct investigations into allegations of misconduct against the director: infrastructure projects. The investigation was concluded on 9 September 2022 and revealed serious allegations of improper conduct against the director: infrastructure projects.
 - The municipal council took a resolution that, due to the serious nature of misconduct allegedly committed by the director: infrastructure projects, disciplinary proceedings must be instituted against the director. A legal firm was appointed on 4 August 2022 to conduct the disciplinary process and were concluded on the 25 November 2022.
 - Subsequent to the disciplinary process undertaken by the municipality, the director has rendered his resignation to the accounting officer on 31 January 2023.
 - The project has since been completed on 28 June 2021 and is in use by the community.
 - A compliance committee was appointed on 28 of August 2022 with approved terms of reference to ensure compliance with laws, regulations and policies of the municipality.
 - A legal firm was appointed on 4 August 2022 from the panel of attorneys and is in the process of recovering funds from the service providers and combined summons would be issued in due course to the service providers.
 - Management conducted verification and confirmation of quantities to ensure correctness of claims from the service providers to prevent similar incidents as guided by the conditions stipulated in Municipal Infrastructure Grant and the MFMA.
 - The performance management unit has undertaken a refresher course on General Conditions of Contracts on 22-23 June 2023.
62. The municipality has referred the matter to the FMB on 27 July 2022 for further investigation in respect of recoverability process for the financial loss and the investigation was completed on 11 October 2023. The council adopted and approved the investigation report of the FMB on 30 August 2024, with recommendations to the accounting officer to implement corrective action, recovery and training.

63. The accounting officer shall institute disciplinary proceedings within three months from the date from on which the council has adopted the report from the FMB. The accounting officer has instructed the human resource unit to commence with disciplinary proceedings from the 30 November 2024 in line with provisions stipulated in the South African Local Government: Disciplinary Procedure: Collective Agreement.
64. The case has been registered at Regional Court of Limpopo against the service providers on 7 August 2024 with case no. LP/BRF/R6229/2024.
65. I will follow up on the implementation of the planned actions during my next audit.

Other reports

66. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by the Public Protector. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
67. The Public Protector performed an investigation into allegations of maladministration in the municipality relating to the appointment within the internal audit unit and submitted a report to the municipality. Council adopted the report subject to judicial review, which was still in progress at the date of the audit report.
68. The Public Protector is currently performing an investigation into allegations of maladministration in the municipality relating to an appointment within the finance department. The investigation is still on-going at the date of the audit report.

Auditor - General .

Polokwane

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 key performance area 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	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), Sections 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 62(1)(f)(i), Sections 62(1)(f)(ii), 62(1)(f)(iii), 63(1)(a), 63(2)(a), 63(2)(c), 64(2)(b), Sections 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), Sections 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), Sections 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), Sections 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, Sections 171(4)(a), 171(4)(b)
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	Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 13(c)(i), 16(a), 17(1)(a), Regulations 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), Regulations 27(2)(e), 28(1)(a)(i), 28(1)(a)(ii), 29(1)(a), 29(1)(b), Regulations 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), Regulations 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, Regulations 44, 46(2)(e), 46(2)(f)
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), Sections 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 56(a), 57(2)(a), Sections 57(4B), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 93J(1), 96(b)

Legislation	Sections or regulations
MSA: Municipal Planning and performance Management Regulations, 2001	Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 3(6)(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)
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	Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), Regulations 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5) 9(1), 10(1), 10(2), Regulations 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)