Report of the auditor-general to the Northern Cape Provincial Legislature and the council on the Richtersveld Local Municipality

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Richtersveld local municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement, and the 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 and possible effects of the matters 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 Richtersveld Local Municipality as at 30 June 2025, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practise (Standards of GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Receivables from exchange transactions

3. I was unable to obtain sufficient appropriate audit evidence for electricity and waste water management in receivables from exchange transactions for the current year due to the status of the accounting records. I was unable to confirm the electricity and waste water management by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to electricity and waste water stated at R11 274 204 and R23 162 673 in note 6 to the financial statements.

4. Receivables from exchange transactions were not classified in accordance with GRAP 1, *Presentation of financial statements*. Receivables from exchange transactions did not agree with the age analysis. Consequently, grazing fees was understated by R4 969 807 (2024: R4 060 888). The impact on the summary of debtors by customer classification could not be determined as it was impracticable to do so. Additionally, there was an impact on the deficit for the period and the accumulated surplus.

Receivables from non-exchange transactions

5. The municipality did not have adequate systems to account for receivables from non-exchange transactions in accordance with GRAP1, *Presentation of financial statements*, as exchange receivable transactions was incorrectly classified as receivables from non-exchange. This

resulted in receivables from non-exchange transactions overstated and receivables from exchange transactions being understated by R8 545 355.

Service charges

6. I was unable to obtain sufficient appropriate audit evidence for revenue foregone included in service charges for the current and prior year due to the status of the accounting records. I was unable to confirm the service charges by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to service charges stated at R29 392 511 (2024: R24 994 300) in note 25 to the financial statements. There was a resultant impact on the surplus for the period and on the accumulated surplus.

Revenue from non-exchange transactions

7. The municipality did not have adequate systems in place to account for availability charges on property rates in accordance with GRAP 23, *Revenue from non-exchange transactions,* which resulted in an understatement of availability charges of R4 146 932 and an understatement of receivables from non-exchange availability charges by R4 146 932.

Consumer deposits

8. I was unable to obtain sufficient appropriate audit evidence for consumer deposits due to the status of the accounting records. I was unable to confirm consumer deposits by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to consumer deposits stated at R1 725 020 (2024: R1 785 040) in note 13 to the financial statements.

Trade and other payables from exchange transactions

9. I was unable to obtain sufficient appropriate audit evidence for trade and other payables, as the municipality did not maintain an adequate system of internal controls to support the amount disclosed. I was unable to confirm trade and other payables, by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to trade and other payables, stated at R54 418 283 in note 15 to the financial statements.

Employee related cost

10. The municipality did not have adequate systems in place to account for employee related costs in accordance with GRAP 1, *Presentation of Financial Statements*, which resulted in an understatement of employee related cost of R2 300 945 and an understatement of contracted services of R2 300 945. There was a resultant impact on the surplus for the period and on the accumulated surplus.

Cash flow from operating activities

11. During the prior year, 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 R16 387 844 in the financial statements were necessary.

Irregular expenditure

12. The municipality did not disclose all irregular expenditure, as required by section 125(2)(d) of the MFMA for the current and prior year. The municipality non-complied with procurement processes. I was unable to determine the full extent of the understatement of irregular expenditure for the current and prior year in note 49.3 as it was impractical to so do.

Context for opinion

13. 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.

14. 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.

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

Emphasis of matters

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

17. As disclosed in note 43 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025.

18. I draw attention to note 61 in the financial statements, which indicates that the municipality is experiencing difficulty to settle its current liabilities as its net assets position is insufficient. The current liabilities exceed the current assets with R37 024 366 (2024: R33 594 818). Our opinion is not modified in respect of this matter.

19. As disclosed in note 6.1 and 7.1 to the financial statements, material losses of R1 061 470 were incurred as a result of a write-off of irrecoverable debt.

Other matters

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

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

22. The supplementary information set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

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 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.

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 xx, forms part of my auditor's report.

Report on the annual performance report

1. 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.

2. I selected the following material performance indicators related to Infrastructure & basic service delivery presented in the annual performance report for the year ended 30 June 2025. 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.

   - Percentage of maintenance infrastructure budget spent

   - Reduce water loss by 5%

- Reduce electricity loss by 5%
- 95% Water quality level obtained as per SANS 241 physical & micro parameters
- Percentage of operational budget spent for water services
- Percentage of operational budget spent for electricity services
- Percentage of operational budget spent for waste water services
- Percentage of operational budget spent for refuse services
- Percentage of operational budget spent for roads
- Provide free basic water to indigent households
- Provide free basic electricity to indigent households
- Provide free basic sanitation to indigent households

3. 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.

4. 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.

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

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

Infrastructure & basic service delivery

Various indicators

7. The targets below do not relate directly to their indicators. This makes it difficult to plan for the achievement of the indicators. Consequently, the reported achievements do not provide adequate and useful information on the achievement of the indicators, and the irrelevant targets hinder appropriate planning for the achievement of the indicators.

Indicator	Target
Percentage of operational budget spent for water services	6 006 470
Percentage of operational budget spent for electricity services	32 019 740
Percentage of operational budget spent for waste water services	4 903 648
Percentage of operational budget spent for refuse services	7 981 686
Percentage of operational budget spent for roads	13 428 815

Other matters

8. I draw attention to the matters below.

Achievement of planned targets

9. 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.

10. The table that follows provide 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 measures taken to improve performance are included in the annual performance report on pages 30 to 35.

Infrastructure & basic service delivery

Targets achieved: 14% *Budget spent: 100%*

Key service delivery indicator not achieved	Planned target	Reported achievement
The percentage of maintenance infrastructure budget spent	100%	133%
Reduce water loss by 5% by 30 June 2025	5%	(18%)
Reduce electricity loss by 5% by 30 June 2025	5%	(1%)
95% water quality level obtained as per SANS 241 physical & micro parameters as at 31 December 2024 and 30 June 2025	95%	92%
The percentage of operational budget spent as at 30/06/2025 for water services	100%	461%
The percentage of operational budget spent as at 30/06/2025 for electricity services	100%	89%
The percentage of operational budget spent as at 30/06/2025 for wastewater services	100%	105%
The percentage of operational budget spent as at 30/06/2025 for refuse services	100%	101%
The percentage of operational budget spent as at 30/06/2025 for roads	100%	66%
Provide free basic water to indigent households	1 250	784
Provide free basic electricity to indigent households	1 250	784
Provide free basic sanitation to indigent households	1 250	784

Material misstatements

27. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Infrastructure & basic service delivery. Management did not correct all 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, performance reports and annual reports

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. Material misstatements of non-current assets, current assets, liabilities, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently, but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Consequence management

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

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

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

Expenditure management

36. Reasonable steps were not taken to ensure that money owed by the municipality was always paid within 30 days, as required by section 65(2)(e).

37. Reasonable steps were not taken to prevent irregular expenditure amounting to R329 749 as disclosed in note 49.3 to the annual financial statements, as required by section 62(1)(d) of the MFMA. The majority of the disclosed irregular expenditure was caused by non-adherence to procurement requirements.

38. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R1 353 632, as disclosed in note 49.2 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 caused by interest on trade payables which the municipality is unable to settle in time.

39. Reasonable steps were not taken to prevent unauthorised expenditure amounting to R45 465 921, as disclosed in note 49.1 to the annual financial statements, in contravention of section 62(1)(d) of the MFMA. The majority of the unauthorised expenditure was caused by overspending of municipal budget votes.

Procurement and contract management

40. The performance 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.

41. Some of the 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 Supply Chain Management Regulation 13(c).

Revenue management

42. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.

Governance and oversight

43. The Internal Audit unit was not established, as required by section 165(1) of the MFMA. Consequently, none of the key Internal Audit responsibilities outlined in the MFMA, Municipal Planning and Performance Management Regulations, and the MSA were complied with.

Other information in the annual report

44. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in objectives presented in the annual performance report that have been specifically reported on in this auditor's report.

45. My opinion on the financial statements, and my reports on the audit of the annual performance report and 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.

46. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in objectives presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

47. 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

48. 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.

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

50. The accounting officer did not ensure that daily and monthly reconciliation of transactions are implemented and that the submitted financial statements and reported performance have been supported by reliable information which resulted in the reported misstatements in the financial statements and annual performance report.

51. The accounting officer did not establish policies and procedures to enable and support the understanding and execution of internal control objectives, processes and responsibilities which had a direct effect on the outcome of the audit opinion, findings on the annual performance report and non-compliance with required legislation.

52. The oversight committees failed to ensure that action plans addressing prior-year internal control deficiencies were implemented, resulting in the recurrence of several previous findings. In addition, the committees did not fulfil their responsibilities relating to performance reporting, compliance with legislation, and the associated internal control processes.

Material irregularities

53. 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

Lack of records within the performance management system

54. The municipality has not reliably reported on performance information for the past 7 years as they do not have proper systems in place. There are significant deficiencies in the municipality performance reporting processes in contravention of regulation 7(1) of the Municipal Planning and Performance Regulations of 2001.

55. The non-compliance caused substantial harm to the municipality ability to deliver on its mandate.

56. I notified the accounting officer of the material irregularity on 20 February 2024 and invited the Accounting Officer to make a written submission on the actions that will be taken to address the matter. Subsequently management adapted their system that enabled them to compile a portfolio of evidence. I have completed the process of evaluating the responses from the accounting officer

57. I considered the representations made and the substantiating documents provided. The actions taken by the accounting officer to implement the recommendations are deemed appropriate and have addressed the recommendations. The material irregularity is therefore resolved.

Auditor General.

Auditor-General

Kimberley

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the 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 the 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	Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii), Sections: 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b)
MFMA: Municipal budget and reporting regulations, 2009	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
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), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii)

Legislation	Sections or regulations
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), 26(5), 27(4)(a)(i)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 19, 31, 35(1)
MSA: Municipal Systems Regulations, 2001	Regulation: 43
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(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), 7(1), 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)