The Accounting Officer
Kareeberg Local Municipality
P.O Box 10
Carnarvon
8925

Date: 30 November 2025

Reference: 21434REG202425

Dear Sir

Report of the Auditor-General on the financial statements, annual performance report, compliance with legislation and other legal and regulatory requirements of Kareeberg Local Municipality for the year ended 30 June 2025.

1. The above-mentioned report of the Auditor-General is submitted herewith in terms of section 21(1) of the Public Audit Act No. 25 of 2004 (PAA) read in conjunction with section 188 of the Constitution of the Republic of South Africa section 126(3) of the Municipal Finance Management Act 56 of 2003 (MFMA).
2. We have not yet received the other information that will be included in the annual report with the audited financial statements and the annual performance report and have thus not been able to establish whether there are any inconsistencies between this information and the audited financial statements, the annual performance report or our report on compliance with legislation. You are requested to supply this information as soon as possible. Once this information is received it will be read and should any inconsistencies be identified these will be communicated to you and you will be requested to make the necessary corrections. Should the corrections not be made we will amend and reissue the audit report.
3. In terms of section 121(3) you are required to include the auditor's report in the municipality's annual report to be tabled.
4. Prior to printing or copying the annual report which will include the auditor's report you are required to do the following:
    - Submit the final printer's proof of the annual report to the relevant senior manager of the Auditor-General of South Africa for verification of the audit-related references in the auditor's report and for confirmation that the financial statements, annual performance report and other information are those documents that have been read and audited. Special care should be taken with the page references in your report, since an incorrect reference could have audit implications.
    - The signature *Auditor-General* in the handwriting of the auditor authorised to sign the audit report at the end of the hard copy of the audit report should be scanned in when preparing to print the report. This signature, as well as the place and date of signing and the Auditor-General of South Africa's logo, should appear at the end of the report, as in the hard copy that is provided to you. The official logo will be made available to you in electronic format.

5. Please notify the undersigned Business Unit Leader well in advance of the date on which the annual report containing this audit report will be tabled.
6. The confidentiality of information obtained in an engagement must be observed at all times. In terms of section 50 of the PAA and the International Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants *(including International Independence Standards)*, members of the staff of the Auditor General (AG), or an audit firm appointed in terms of section 25 of the PAA, may not disclose or make available any information obtained during an audit, other than the final auditor's report, to any third party without the permission of the AG or his/her delegate, unless this is to a legislature or internal committee of a legislature or a court in a criminal matter..
7. Until the steps described in paragraphs 2 and 4 of this document are completed and the annual report is tabled as required by section 127(2) of the MFMA, the audit report is not a final and public document and you are therefore requested to treat it as confidential.
8. Your cooperation to ensure that all these requirements are met would be much appreciated.

Kindly acknowledge receipt of this letter.

Yours sincerely

Signed

....
Business Unit Leader: Northern Cape Business Unit.

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

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of Kareeberg 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 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, 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 Kareeberg 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 that management had properly accounted for receivables from exchange transactions due to journals that could not be supported. I was unable to confirm the receivables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to receivables from exchange transactions stated at R37 206 025 (2024: R15 445 679) in note 13 to the financial statements.

4. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for impairment on receivables from exchange transactions, due to non-submission of calculations and assumptions used by management to calculate the provision for debt impairment. I was unable to confirm the impairment by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to provision for debt impairment stated at R11 010 352 (2024: R15 800 609) in note 13 to the financial statements.

Statutory receivables from non-exchange

5. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for receivables from non-exchange transactions, due to non-submission of calculations and assumptions used by management to calculate the provision for debt impairment. I was unable to confirm the impairment by alternative means. Consequently, I was

included in payables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to sundry creditors included in payables from exchange transactions stated at R1 689 898 (2024: R987 196) in note 19 to the financial statements were necessary.

Unallocated deposits

12. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for unallocated deposits included in payables from exchange transactions due to non-submission of a list of unallocated deposits supporting the amounts reported in the financial statements. Differences between the financial statements and general ledger were also noted. I was unable to confirm these unallocated deposits included in payables from exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to unallocated deposits included in payables from exchange transactions stated at R13 140 496 in note 19 to the financial statements.

Trade and other payables from non-exchange transactions

13. During 2024, I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for payables from non-exchange transactions, due to non-submission of a creditors listing and reconciliation. I was unable to confirm trade and other payables from non-exchange transactions by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to trade and other payables from non-exchange transactions stated at R2 088 528 in note 20 to the financial statements. My audit opinion on the financial statements for the period ending 2024 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effects of this matter on the comparability of trade and other payables from non-exchange transactions for the current period.

Unspent conditional grants and receipts

14. The municipality did not correctly account for unspent conditional grants and receipts in accordance with GRAP 1, *Presentation of financial statements*. The municipality incorrectly recognised overspending on a grant as a current asset. Consequently, unspent conditional grants and receipts included in note 19 to the financial statements was understated by R1 635 215, government grants was overstated by R1 635 215. My opinion on the current year financial statements is also modified because of the possible effects of this matter on the comparability of unspent conditional grants and receipts for the current period.

Service charges

15. The municipality did not recognise service charges as required by GRAP 9, *Revenue from exchange transactions*. The municipality did not bill some customers for service charges, excluding waste management throughout the year and differences were identified between auditor's recalculation and what the municipality had billed customers. I was unable to determine the full extent of the understatement of service charges, receivables from exchange transactions and VAT output accrual as it was impracticable to do so for the current and prior year. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

Government grants and subsidies

21. During 2024, I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for government grants and subsidies – capital and government grants and subsidies – operating due to journals and supporting information that could not be provided. I was unable to confirm the government grants and subsidies by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to government grants and subsidies – capital and government grants and subsidies – operating stated at R59 587 980 stated in note 29 to the financial statements. My audit opinion on the financial statements for the period ending 2024 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effects of this matter on the comparability of government grants and subsidies for the current period.

Revenue foregone

22. The municipality did not account for revenue foregone in accordance with GRAP 9, *Revenue from exchange transactions,* as the indigents recognised did not relate to the financial year under audit, resulting in revenue forgone not being measured appropriately as required by the standard. In addition, properties were identified for which revenue foregone was not billed and recorded. I was unable to determine the full extent of the misstatement of revenue foregone and the receivable from exchange transactions as it was impracticable to do so. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

23. I was unable to obtain sufficient appropriate audit evidence that management had properly accounted for revenue foregone, due to non-submission of information used by management to account for revenue foregone. I was unable to confirm the revenue foregone by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to revenue foregone stated at R9 022 954 in note 22 to the financial statements.

Contracted services

24. During 2024, I was unable to obtain sufficient appropriate audit evidence for contracted services due to status of the accounting records. The expenditure could not be substantiated by supporting audit evidence. I was unable to confirm the expenditure by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to contracted services stated at R 12 383 987 in note 31 to the financial statements. My audit opinion on the financial statements for the period ending 2024 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effects of this matter on the comparability of contracted services for the current period.

General expenses

25. During 2024, I was unable to obtain sufficient appropriate audit evidence to confirm whether all items included in general expenses, excluding insurance underwriting were recorded appropriately due to insufficient controls to recognise and account for invoices in the general ledger. Consequently, I was unable to determine whether any adjustments were necessary to all items included in general expenses, excluding insurance underwriting, stated at R16 113 619 in note 32 to the financial statements. My audit opinion on the financial statements for the period ending 2024 was modified accordingly. My opinion on the current

Distribution losses

31. I was unable to obtain sufficient appropriate audit evidence to confirm the electricity distribution losses included in note 44 to the financial statements as sufficient appropriate audit evidence was not provided. I was unable to confirm this by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to the distribution losses related to electricity stated at R2 061 475 in the financial statements. My opinion on the current year financial statements is also modified because of the possible effects of this matter on the comparability of the distribution losses for the current period.

Statement of comparison of budget and actual amounts

32. The municipality did not disclose the statement of comparison of budget and actual amounts in accordance with GRAP 24, *Presentation of budget information in financial statements* as material differences were identified. The municipality did not have adequate systems for the disclosure of statement of comparison of budget and actual amounts. I have not included the omitted information in this auditor's report as it was impracticable to do so.

Prior period error

33. I was unable to obtain sufficient appropriate audit evidence to confirm the prior period error included in note 51.19 to the financial statements as sufficient appropriate audit evidence was not provided. I was unable to confirm this by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to the note in the financial statements.

Context for opinion

34. 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.

35. 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.

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

Emphasis of matter

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

38. I draw attention to note 49 in the financial statements, which deals with the possible effects of the future implications of the decline in operational results and deteriorating infrastructure on the municipality's prospects, performance, and cash flows. Management have also described how they plan to deal with these events and circumstances.

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.

- Number of formal residential properties that receive piped water (credit) connected to the municipal water infrastructure network and billed for the service as at 30 June 2025
- Number of formal residential properties that is connected to the municipal electrical infrastructure network (credit and prepaid electrical metering, excluding Eskom areas) and billed for the service as at 30 June 2025
- Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2025
- Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025
- Provide free basic water to indigent households as at 30 June 2025
- Provide free basic electricity to indigent households as at 30 June 2025
- Provide free basic sanitation to indigent households as at 30 June 2025
- Provide free basic refuse removal to indigent households as at 30 June 2025
- The percentage of municipal capital budget actually spent by 30 June 2025
- Limit % electricity unaccounted for to 25% by 30 June 2025
- Spend 60% of the total amount budgeted by 30 June 2025 for the upgrading of the oxidation ponds in Vosburg
- Spend 60% of the total amount budgeted by 30 June 2025 for the upgrading of the oxidation ponds in Carnarvon
- Spend 60% of the total amount budgeted by 30 June 2025 for the upgrading of the 22kV sub station

47. 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.

48. 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

Other matters

53. I draw attention to the matters below.

Achievement of planned targets

54. 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.

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

Deliver basic service with available resources

Targets achieved: 75%		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	2 417	1 985
Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets)and billed for the service as at 30 June 2025	1 648	1 496
Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	2 114	1 962
Provide free basic sanitation to indigent households as at 30 June 2025	794	781

Material misstatements

56. I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for deliver basic services with available resources. Management did not correct all of the misstatements and I reported material findings in this regard.

Report on compliance with legislation

57. 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

Expenditure management

68. Reasonable steps were not 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 qualification paragraph. The majority of the disclosed irregular expenditure was caused by non-compliance in the procurement processes.

69. Reasonable steps were not taken to prevent fruitless and wasteful expenditure amounting to R154 752, as disclosed in note 40 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 interest and penalties incurred for late payments to suppliers.

Procurement and contract management

70. 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 supply chain management (SCM) Regulation 17(1)(a) and (c).

71. Some of the quotations were awarded to 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 SCM Regulation 13(c).

72. Some of the contracts were awarded to bidders based on preference points that were not allocated and calculated in accordance with the requirements of section 2(1)(a) of the Preferential Procurement Policy Framework Act and its regulations.

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

74. The contract performance and monitoring measures were not in place to ensure effective contract management, as required by section 116(2)(c)(ii) of the MFMA. Similar non-compliance was also reported in the prior year.

Revenue management

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

76. Revenue due to the municipality was not calculated on a monthly basis, as required by section 64(2)(b) of the MFMA.

Strategic planning and performance management

77. Amendments to the IDP were made without consultation with the district municipality, as required by municipal planning and performance management regulation 3(6)(a).

78. The SDBIP was revised during the year without approval of the council following approval of an adjustments budget, as required by section 54(1)(c) of the MFMA.

Internal control deficiencies

88. 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.

89. There was inadequate or no proper review of the financial statements submitted for audit as at 30 June 2025. Material misstatements were identified in the audit of the annual financial statements and material non-compliances were also identified in which some were repeat findings to prior year. This was due to slow to no implementation of an action plan.

90. Management did not review policies to ensure that the municipality has a sound system of internal control to mitigate any emerging misstatements within the annual financial statements, annual performance report and non-compliance with laws and regulations

91. Preparation of regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information was not performed. Management did not ensure proper record keeping was in place.

92. The municipality did not implement controls over daily and monthly processing and reconciling of transactions.

Auditor General

Kimberley

30 November 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

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.

Legislation	Sections or regulations
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)
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)
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),

Legislation	Sections or regulations
	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)
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