



# Audit Action Plan – 2023/2024

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BA-PHALABORWA MUNICIPALITY

28 JANUARY 2025





# Audit Action Plan to address Findings Raised by AGSA

2023/2024

28 January 2025

## 1. Introduction

The Municipality receive a qualified audit opinion on the 2023/2024 audit by the AGSA. The qualification paragraphs that caused the qualification are as follows:

- a) Service Charges: Sale of Electricity
- b) Mopani District Municipality (Water and Sanitation) – Incorrect corresponding figures

The Audit Action Plan is consolidated by the Internal audit Unit, then distributed to management to provide action plan, root cause, responsible person and due dates for implementation. The Action Plan as completed by management will then be submitted to Internal Audit with POE where relevant for review. Internal Audit will review then call management audit steering committee to discuss further the audit action plan. The agreed upon action plan will then be tabled to Audit committee for review and approval with recommendation for Council adoption. After approval of the Audit Action Plan by audit Committee, internal audit will upload the action plan on the portal and management will capture their final comments as approved by AC on the portal.

### Summary of audit findings:

The following reflects the summary of the findings raised per section

Section	Number of findings
Revenue	7
IT	5
SCM	2
Environmental Management	2
Strategic Planning	1
Human Resources	1
Expenditure	1
Assets Management	1
Risk Management	1
<b>Total</b>	<b>20</b>
<i>Risk Management &amp; SCM share 1 finding hence total is 20 not 21</i>	



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## 2. Detailed Action Plan

Reference	Finding	Root Cause	Responsible Person	Due Date	Action Plan	Implementation Status	Progress to date
AR Paragraph 3	<b>Service Charges: Sale of Electricity</b> The Municipality did not recognize service charges in accordance with GRAP 9, Revenue form exchange transactions. Differences were identified between electricity meter readings in the billing reports and actual readings per the meter reading reports. Consequently, service charges: Sale of electricity and receivables from exchange transactions were overstated by R29 362 172 in notes 23 and 08 for the financial statements respectively.	Meter Updates (Corrections) are done to correct Meter Readings that would have been incorrectly captured in the previous Billing Periods as result of using estimates which causes differences in the billing report and metering reports .  Lack of automated meter reading input.	Tshishonga N	31 March 2025	Management will request the service provider (CCG) to assist on how to address the finding.  CCG to update the billing module to e-billing which will address the process of meter update (corrections of readings)  Training to be provided to Revenue staff on e-Billing by 31 January 2025.  CCG to extract the full report of accounts that were affected by the meter updates (i) highlight the incorrect reading (ii) Highlight also the correct reading & (iii) highlight the correction posted, which will form part of the Audit file. Where adjustment was done after 30 June 2024, correction will be posted through a Journal to ensure that the misstatement identified by the AG is resolved	In progress	Management had a meeting with CCG in December 2024 and has requested action plan with timelines from the service provider to address the finding.
AR Paragraph 3 COMAF 46	<b>Mopani District Municipality (Water and Sanitation) – Incorrect corresponding figures</b> During the audit of payables from exchange	Inadequate controls on reconciliation	Tshishonga N	30 April 2025	Perform quarterly reconciliations of opening balances.  Implementation of e-Billing module	In progress	Management has prepared the journal to correct the finding and has requested CCG to open the



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	transactions on Mopani District Municipality (Water and Sanitation), we identified that the adjustment to the opening balance of R126 831 736,40 was incorrectly recorded as a movement in the Mopani District Municipality loan account during the financial year 2024, rather than being reflected as an opening balance. Therefore, the closing balance of R346 347 432 as reflected in the AFS note 15 is not inclusive of R126 831 736, 40.	Manual capturing of journals, roll over.  Inadequate standard operating procedures (SOP) on opening balances.			Review and update of the Standard Operation Procedures (SOPs)		previous FY (proposed Date is 21/01/2025, after 16H30)  The journal has been prepared and awaiting to posted.
COMAF 10	<b>Consumer deposit – Incomplete Consumer deposit listing</b> During the audit of consumer deposits, we identified a consumer deposit from application forms book which could not be traced to the consumer deposit listing for the current year under review.	Incorrect implementation of business requirements i.e incorrect mapping of application form codes  Misclassification as result of MSCOA codes	Tshishonga N	30 April 2025	Management will meet with CCG and requested Action plan with timelines to address the finding.  Furthermore, management will review the schedule of consumer deposit timeously to ensure that the finding doesn't occur  The codes will be corrected and tested by management ( 28 <sup>th</sup> February 2025)	started	Management had a meeting with CCG in December 2024 and requested Action plan with timelines to address the finding.  CCG reviewing the mapping and will advise the status before 31/01/2025



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					Follow up will be done with Treasury MSCOA coding and implemented accordingly.		
COMAF 22	Payables from exchange transactions: Debtors with credit balances – Difference between debtors with credit balance ageing and customer statement	Incorrect implementation of business requirements i.e allocation of customer payments	Tshishonga N	30 April 2025 31 March 2025 31 March 2025	Management will arrange a meeting with CCG to address the findings.  implementation of e-billing module  Revenue Staff to attend training on the 30 <sup>th</sup> and 31 <sup>st</sup> January 2025	Not yet started	Management had a meeting with CCG in December 2024 and requested Action plan with timelines to address the finding.
COMAF 52	<b>Inaccurate allocation of interest to consumer debtors.</b>  We have identified that the municipality has allocated interest of outstanding debtors to different service lines incorrectly. The incorrectly calculated interest was subsequently allocated to different debtors for the purpose of determining the customers' individual gross balances, which some debtors were impaired. Refer to the details below:	Incorrect implementation of business requirements i.e allocation of interests	Tshishonga N	30 April 2025 31 March 2025 Monthly 31 May 2025 31 March 2025	Management will have a meeting with CCG to address the findings.  CCG will implement an e-Billing module to address the findings.  Perform monthly reconciliations  Perform interim Financial Statements for - 9 months.  Revenue Staff to attend training on the 30 <sup>th</sup> and 31 <sup>st</sup> January 2025	In progress	Management had a meeting with CCG in December 2024 to address the findings.



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	<p>Management calculated interest allocation to each service line by allocating interest due under each period of the age analysis using a balance receivable under the same period. For example, management allocated the interest of R 10 730 532,33 under current period, using balance which were due under the current period totaling an amount of R 37 614 283,45. The formula applied by management in allocating the interest for each period is [Property Rates Interest = (Total interest on arrears under current period * (Property rates balance under current / Total balance of services excluding interest under current period))]. The Property rate interest for current period amount as per <i>Table 2 - Interest Break Down below</i> is R3 216 697, 03. This amount was calculated using the</p>						



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	<p>formula above as <i>Property Rate Interest</i> (R3 216 697,03 – Table 2) = [R 10 730 532,33 (Table 1) * (R 11 275 652,50 (Table 1) / R37 614 283,46 (Table 1))].</p> <p>The formula applied incorrectly allocates interest to balances as it does not consider the balance which was used in calculating the interest in each category. i.e It assumes that the interest under current period would have been calculated using only the balances within current period while the credit and control policy of Ba-Phalaborwa Local Municipality, states that interest shall be levied on services outstanding for over 90 days. Therefore, the balance used to calculate the interest under current period per the age analysis would have been the balance as of 31 March 2024.</p>						



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	<p>We recalculated the interest allocation applying a formula which uses the balances of 90 days overdue accounts to allocate interest in each period as per below in table 3 to table 6 below. Table 3 demonstrates the interest breakdown recalculations, the recalculations for period 180 days, 150 days and 120 could not be calculated as the balance due for over 90 days are beyond the 180 days balance per the age analysis and not in the age analysis per below. However, we calculated the average percentage as per table 4, which indicate how much % of interest has each service got in each period. With these percentages, an average overall percentage was calculated which was ultimately applied to estimate the allocation of the interest under 120, 150</p>						





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	and 180 days to each service.  Based on the recalculations below, the final difference is noted under table 5 which indicates that consumer debtors are understated by 13 595 733						
COMAF 52	<b>Inaccurate allocation of interest to MDM water and sanitation services from Ba-Phalaborwa Local Municipality</b>  Based on the recalculations below, the final difference is noted under table 1 which indicates that MDM water and sanitation are overstated by R13 595 733	Incorrect implementation of business requirements i.e allocation of interests	Tshishonga N	31 March 2025  31 March 2025  31 March 2025  31 March 2025	Management will have a meeting with CCG to address the findings.  CCG will implement an e-Billing module to address the findings.  Develop and implement a revised interest allocation formula that considers balances overdue.  Revenue Staff to attend training on the 30 <sup>th</sup> and 31 <sup>st</sup> January 2025.	In progress	Management had a meeting with CCG in December 2024 to address the findings.
COMAF 53	<b>AoPO - Number of HH with access to free basic electricity and Number of HH with access to free waste removal services (2 Indicators).</b> During the audit, we have	Registration of application forms not done in line with the policy	Tshishonga N	30 April 2025  28	Management will stamp the Indigent application forms on the date of registrations and the Applications form will be reviewed against the vetted register.	Not yet started	Management is the process of acquiring a stamp and the current applications form will be stamped.



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	<p>requested the application forms for indigent subsidy for 2023/24 financial year. Upon receipt of the forms, we have inspected the forms and noted the following: The forms do not indicate which financial year they relate to. The completion year written by applicants are 2022.</p> <p>The councillors approved the application however, they did not indicate the date on which they approved the application. Due to the above, we were unable to confirm whether the indigents who received free basic electricity and free waste removal services qualified during the 2023/24 financial year. Based on the above quoted policy, indigents who did not apply for re-registration are removed from the register and are considered as normal customers. Refer to the</p>			<p>February 2025</p> <p>30 April 2025</p>	<p>Develop a checklist to ensure that application forms are in line with policy and SOPs.</p> <p>Application forms will be reviewed, signed and dated before vetting.</p>		



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	tables below:						
COMAF 15	<b>Cash and cash equivalent – Difference between bank confirmation and AFS/TB/GL</b> During the audit of cash and cash equivalents, we identified discrepancies amounting to <b>R513, 150.36</b> between the bank balances as reflected in the bank confirmations (obtained directly from the banking institutions) and the balances recorded in the Trial Balance, General Ledger, and Annual Financial Statements of the municipality.	Lack of proper review of the bank reconciliations balance against the Trial Balance and the bank confirmations due to time constraints.  Inadequate year-end process plan. Inadequate planning (initiating the AFS process)	Mokganya Tselagale Isaiah	10 February 2024  30 April 2025  28 February 2025  Monthly	Investigate the incorrect journals passed after the reconciliations have been finalised.  Prepare AFS Preparation Plan which will ensure that the review of the Bank reconciliations and alignment with Trial Balance/GL and the Bank confirmations.  Reverse all the incorrect Journals to correct the R513 150.36 finding raised by the AGSA.  Reconcile cash and cash general ledger accounts monthly.	Not yet started	
COMAF 2	<b>Supply chain management policy not in line with SCM regulations.</b> During the review of supply chain management policy, we noted that the policy has not been updated to cater for amendments to SCM	The Municipality's Interpretation was that the Municipality is still within the threshold by retaining the limit of R200 000 on the quotations,	Mr. Selepe NW	28 February 2025	To table an Item to council for approval in terms of retaining the limit of R200 000 on quotations in the SCM Policy.	In progress	Item has been prepared for submission to Council for approval.



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	regulations <b>dated 14 December 2023</b> . The municipality remained on the following same range for procurement processes and there is no evidence to indicate that an exemption was granted not to update the policy:	the amended regulation stipulated the threshold of up to R300 000 on quotations.					
COMAF 12	<b>SCM - Interest business partner (Interest not declared on MBD 4 and financial disclosure form).</b> Contrary to the above requirements, we noted that the following service provider was awarded the contract in the Municipality, however they made false declaration on the MBD 4 declaration form by indicating that they are not connected with person who is currently employed by the Ba-Phalaborwa Local Municipality. The MBD 4 declaration form was marked as “No”. Furthermore, there is no evidence that the relevant	<p>A false declaration of interest and did not disclose the business relationship they have with the employee of the municipality.</p> <p>Put in place controls that detect business relations</p> <p>Non-declarations of interest by employees</p>	<p>Sekwari TMT</p> <p>Mr. Selepe NW</p> <p>Mashele YK</p> <p>Selapane JB</p>	<p>28 February 2025</p> <p>31 January 2025</p> <p>30 June 2025</p> <p>28 February 2025</p> <p>28 February 2025</p> <p>31 March 2025</p>	<p>Awareness will be conducted to all staff on declaration of business interests.</p> <p>Employee screening prior appointment will be conducted.</p> <p>Consequence management will be applied on the affected staff member.</p> <p>Affected employees will be advised to take reasonable steps to clear their names.</p> <p>Continuous analytics be performed on SCM processes as a deterrent.</p> <p>Annual declarations by all employees will be done.</p>	In Progress	<p>A request was issued for completion of the Declaration of Financial Interest for 2024/25 fy.</p> <p>Councilors 33, All Senior Management and other Staff 04 declared.</p>



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	official disclosed the interest on financial disclosure form.						
COMAF 3	<p><b>Performance management - The "employees other than the municipal manager and managers who are directly accountable to the municipal manager" did not sign a performance agreement for the current year.</b></p> <p>It was noted that the "employees other than the municipal manager and managers who are directly accountable to the municipal manager" did not sign a performance agreement for the current year under review. Only 557 Managers signed performance agreements and no other officials of the municipality.</p>	Lack of performance policy.	Mashele YK	31 January 2025  28 February 2025  31 January 2025	Develop the Performance Policy and framework.  Implement the approved policy.  Develop a cascading plan for assessment of all employees.	In progress	Performance Policy and Framework developed and approved by Council.  Employees at Level 2, 3 and 5 have signed 2024/2025 performance plans for 2024/2025 Financial Year.  Cascading plan developed.
COMAF 13	<b>IT Service Continuity – A disaster recovery plan test was not performed.</b>	Lack of the DR Site due to inadequate implementation of DRP.	Roger Chuene	28 February 2025	Full Implementation of the DRP (Establishing DR site on Azure synchronize the cloud and on-premises environment.	Completed	The DR site has been established and tenant on the azure



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	<p>Contrary to the above requirements, during the planning phase, it was noted that DRP testing was not performed in the 2023/24 financial year due to the environment not being fully implemented.</p> <p>Failure to perform Disaster Recovery Plan (DRP) testing can lead to missed Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs). IT and operational staff might not be familiar with the DRP testing process leading to confusion and mistakes during an actual disaster, and potential loss of critical data due to the inability to recover all data during a disaster.</p> <p>The audit finding is a re-occurring finding as it was reported in the two previous financial years. As per the management action plan submitted for the audit, management is</p>	Inadequate skills to perform DRP testing.		<p>28 February 2025</p> <p>Quarterly</p>	<p>Deploy Office 365 (Exchange online).</p> <p>Perform quarterly testing of the DRP.</p>		<p>environment created and Office 365 deployed (MS exchange on line activated and one drive).</p> <p>Quarterly testing are being performed.</p>



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	still in the process of addressing this audit finding.						
COMAF 13	<p><b>Revenue business process – Inadequate input validation controls within the SAGE 200 system</b></p> <p>As reported in the prior financial year, the following key field had not been set as mandatory when creating a new customer:  Initials;  Title;  Contact details  Postal address  Street/Physical address  Incomplete information may be captured which might result in inaccurate billing information being processed resulting in a loss of revenue for the Municipality.  The audit finding is a re-occurring finding as it was reported in the two previous financial years. As per the management</p>	Inadequate configuration of the mandatory field on the customer creation form.	Roger Chuene	28 February 2025  28 February 2025	<p>Input validations will be implemented</p> <p>Mandatory field will be identified and configured as mandatory on the front end when creating new customers.</p>	Completed	The system Vendor was requested to set the mandatory field on the front end and that the creator not be able to proceed with the customer creation and also give an error when field that are mandatory are not filled with required data, those recommended fields were configured by the system vendor.



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	action plan submitted for the audit, management is still in the process of addressing this audit finding.						
COMAF 13	<p><b>Inadequate user access management – Review of access rights on the SAGE 300 system.</b></p> <p>Contrary to the above requirements, during the planning phase, we noted that user access reviews were not performed for the period under review.</p> <p>Without adequate user account management procedures, user accounts might not be properly managed and controlled which could lead to unauthorized access being gained to the SAGE 300 system due to lack of formalised user access controls. This may compromise the availability, integrity and confidentiality of the system and data.</p> <p>The audit finding is a re-</p>	Lack of user creation and function allocation form and forms could not be reviewed.	Roger Chuene	28 February 2025	Develop the user creation and role allocation form for Sage 200 that will be approved by the respective Senior Manager and reviewed by ICT Manager.	In-Progress	The user creation and function allocation form has been developed and has been approved by the respective senior manager and reviewed by the ICT Manager





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	occurring finding as it was reported in the two previous financial years. As per the management action plan submitted for the audit, management is still in the process of addressing this audit finding.						
COMAF 13	<p><b>Inadequate user access management – review of access rights on the SAGE 200 system</b></p> <p>Contrary to the above requirements, during the planning phase, we noted that the review of user access rights forms was submitted for audit purposes; however, we noted that the review of access rights was only performed on three employees of which this number does not provide adequate assurance considering the size of the municipality. The review of the user access rights was not done across different departments, and diverse</p>	Lack of user creation and function allocation forms and forms could not be reviewed.	Roger Chuene	28 February 2025	Develop the user creation and role allocation form for Sage 200 that will be approved by the respective Senior Manager and reviewed by ICT Manager.	In-Progress	The user creation and function allocation form has been developed and has been approved by the respective senior manager and reviewed by the ICT Manager



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	roles and access levels were not considered, especially in the finance departments. Employees with high-risk access such as authorization of payment were not prioritized. Details are as follows:						
COMAF 16	<b>ISA – ICT strategy plan was not approved and implemented.</b> Contrary to the above requirement, during the audit we could not obtain evidence that ICT strategic plan submitted for audit was approved and implemented in the 2023/24 financial year.	Inadequate internal capacity to review the ICT strategy	Roger Chuene	30 June 2025  31 March 2025	Management will consider the recommendation of the IA on the ICT strategy and incorporate them into the current strategy then take the strategy through the approval stage.  Outsource implementation of ICT strategy and request assistance from SALGA.	Not yet started	30 June 2025
COMAF 43	<b>Prior year annual report - 2022/23 final annual report was not made public after being tabled in the council.</b>  During the audit we noted that the 2022/23 final annual report was not made public after being tabled in the council, as required by section	Lack oversight responsibility regarding financial and performance reporting and compliance and related internal controls.	Chueu Malishelane  Mogano J	07 February 2025  07 February 2025	Review all documents before publication to ensure accuracy in labelling and compliance with statutory requirements.  Develop a document verification checklist to ensure consistency, which includes items such as : <ul style="list-style-type: none"> <li>Document title and version number</li> <li>Date and approval status</li> </ul>	Not yet started	Implementation on 2022/2023 Annual Report has commenced.



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	127(5)(a)(i) of the MFMA. The Municipality only made public the draft annual report on 06 February 2024 as per municipality website				<ul style="list-style-type: none"> <li>Verification of attachments and appendices</li> <li>Review of formatting and layout.</li> </ul>		
COMAF 48	<p><b>Provisions: Environment rehabilitation – Non-compliance</b></p> <p>During the audit of the provision for environmental rehabilitation for Namakgale landfill site, we noted that a closure license referenced 12/4/10/8 - A/14/M2 for the landfill that was issued by the provincial Department of Economic Development, Environment and Tourism on 09 February 2015 has expired. The original closure license was valid for a period of 2 years (Doc 1: clause 2.18.3) but has now lapsed. There is no evidence that the municipality has applied for a new closure license. During the audit of the</p>	<p>Lack of review and monitor compliance with applicable laws and regulations. (land invasion)</p> <p>Invasion of the site by the community</p>	<p>Hlongwane T</p> <p>Mashele YK</p>	<p>30 June 2025</p> <p>30 June 2025</p> <p>30 June 2025</p>	<p>Prioritize the immediate initiation and completion of the environmental risk assessment and abatement report.</p> <p>Manager Environmental Management post be filled</p> <p>Develop a clear plan on the Namakgale landfill site.</p>	Not yet started.	



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	provision for environmental rehabilitation for the landfill site, we noted that the end-user requirements for Ba-Phalaborwa landfill site have not been approved by the Department of Economic Development, Tourism and Environmental Affairs. Namakgale landfill site has no end use requirements in place.						
COMAF 50	<p><b>Provision: Environment rehabilitation – Misclassification of current and non-current liabilities</b></p> <p>During the audit of the provision for environmental rehabilitation for the landfill sites, we identified misclassification between current and current liabilities. Non-current liabilities that are expected to be settled beyond 12 months after the reporting period have been classified</p>	Incorrect information submitted to the Expert resulting in incorrect expert report.	Doron Maswanganyi Hlongwane T	30 June 2025	Collaboration between BTO and CSS during engagements with the experts on environmental matters.	In progress	The adjustment Journal to correct the misclassification of current and non-current liabilities has been passed on the system on 30 <sup>th</sup> November 2023.



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	as current liabilities.						
COMAF 50	<b>Provision: Environment rehabilitation – Internal control deficiency</b> Contrary to the above, there is no evidence that municipality performed any investigation/risk assessment to identify any impact that landfill site operations may have on the environment, public and proposed end-use.	lack of monitoring of the implementation of the National Environmental Waste Act to ensure compliance.	Hlongwane T  Mashele YK	30 September 2025  30 June 2025	Appointment of Environmental Specialist to conduct environmental risk assessment at Namakgale landfill site in February 2025.  Appointment of Manager Environmental Management post.	Not yet started	

### 3. Recommendations

- 3.1. That Council note the Audit action Plan as developed by management.
- 3.2. That the Audit Action Plan was reviewed at the Audit Action Plan Workshop held on the 27-28 January 2025.
- 3.3. That the workshop was attended by Limpopo COGHSTA, Provincial Treasury, SALGA, AGSA and National Treasury.
- 3.4. That Council note that the Audit Action Plan was audited by Internal Audit and reviewed by the Audit Committee
- 3.5. That Council note that the Audit Committee approved the Audit Action Plan and recommends adoption by Council
- 3.6. That Council adopt the 2023/2024 Audit Action Plan.