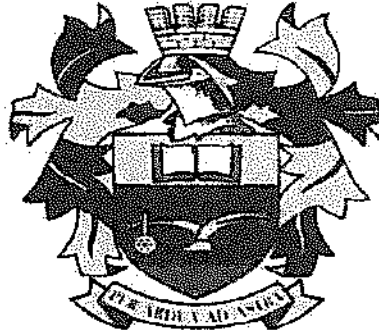


# **DIPALESENG MUNICIPALITY**



## **AUDIT AND PERFORMANCE AUDIT COMMITTEE CHARTER**

**2025/26 FINANCIAL YEAR**

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## ABBREVIATIONS

APAC	:	Audit and Performance Audit Committee
AGSA	:	Auditor-General South Africa
CAE	:	Chief Audit Executive
CFO	:	Chief Financial Officer
COGTA	:	Provincial Department of Co-operative Government and Traditional Affairs
CRO	:	Chief Risk Officer
DORA	:	Division of Revenue Act (Annual)
DLM	:	Dipaleseng Local Municipality
IA	:	Internal Audit
IAC	:	Internal Audit Charter
IDP	:	Integrated Development Plan
IIA	:	Institute of Internal Auditors (South Africa)
IPPF	:	International Professional Practices Framework
ISPPIA	:	International Standards for Professional Practice of Internal Auditing
MFMA	:	Local Government: Municipal Finance Management Act No. 56 of 2003
MM	:	Municipal Manager
MSA	:	Local Government: Municipal Systems Act, No. 32 of 2000
MSA (Str)	:	Local Government: Municipal Structures Act, No. 117 of 1998.
OPCA	:	Operation Clean Audit
PAC	:	Performance Audit Committee
QAR	:	Quality Assurance Review
RMAAC	:	Risk Management, Anti-fraud and Anti-corruption Committee
SMT	:	Senior Management Team
SDBIP	:	Service Delivery and Budget Implementation Plan

## **1. INTRODUCTION**

The Audit and Performance Audit Committee is an independent advisory body to the Municipal Council, the Political Office-Bearers, the Municipal Manager and members of the Senior Management Team of the Municipality. It is primarily responsible for oversight of the municipality's governance, legislative compliance, internal accounting controls, ICT and risk management processes.

## **2. LEGISLATION GOVERNING/GUIDING THE AUDIT AND PERFORMANCE COMMITTEE**

- The Constitution of the Republic of South Africa No. 108 of 1996, Section 152(1)(a).
- Local Government: Municipal Systems Act, No. 32 of 2000, section 46.
- Local Government: Municipal Finance Management Act, No. 56 of 2003, section 166.
- Local Government: Municipal Structures Act, No.117 of 1998, Section 79(1)(a) - (c).
- All MFMA, MSA and Structures Act Regulations.

## **3. PURPOSE AND OBJECTIVE**

**3.1** The Code of Corporate Practices and Conduct published in the King IV Report on Corporate Governance for South Africa of 2016 requires management to publicly confirm that they have reviewed the effectiveness of the internal control of their organization. The implementation of control and information systems is essential to the effective discharge of the management's responsibilities.

**3.2** The Audit and Performance Audit Committee assists Council in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process and the Municipality's process for monitoring compliance with laws and regulations and the code of conduct.

**3.3** The Audit and Performance Audit Committee operates as a statutory committee of the Dipaleseng Municipal Council. The Audit and Performance Committee performs the responsibilities assigned to it by the Municipal Finance Management Act (section 166), and the corporate governance responsibilities delegated to it under its charter, approved and adopted by Council.

**3.4** This charter sets out the specific responsibilities of the Audit and Performance Audit Committee and detailed the manner in which the APAC will operate.

## **4. AUTHORITY**

In order to carry out its responsibilities effectively and independently, the Audit and Performance Audit Committee has the following authority:

- Pre-approve all requests for internal audit consulting services.
- Access to all information it needs in terms of its mandate.
- Obtain any relevant information it requires from the Chief Audit Executive, Management and Auditor General South Africa, sources.
- Request independent professional advice, in consultation with the Municipal Manager when necessary.
- Request or invite any relevant person to appear/ attend any of its meetings, and, if necessary, to provide information requested by the committee;
- Initiate special investigations per Municipal Finance Management Act, section 166, in consultation with the Municipal Manager.
- Resolve any disagreements between Management and Auditor General South Africa regarding audit findings.
- Review/Oversee the activities of the Internal Audit Unit and Auditor General South Africa.
- Engage freely with Council, Executive Mayor and Speaker of the Council on any matter requiring attention.
- Investigate any activity within its terms of reference into the financial affairs of the municipality as may be requested by the council of the municipality;
- Report matters unresolved with Council and management to the Auditor General South Africa, Provincial Treasury and/or Provincial Cooperative Governance and Traditional Affairs (COGTA).

## **5. ACCESS TO INFORMATION**

- The Audit and Performance Audit Committee has unrestricted access to all financial and non-financial information of Dipaleseng Local Municipality, required to perform its function.
- The Audit and Performance Audit Committee has authority to seek information it requires from relevant employees and external parties or stakeholders of Dipaleseng Local Municipality.
- The Audit and Performance Audit Committee may request any relevant person to attend any of its meetings and if necessary, to provide information requested by the Audit and Performance Audit Committee.
- The Audit and Performance Audit Committee must investigate any matter it deems necessary to perform optimally as per legislative requirements.
- The Audit and Performance Audit Committee may obtain outside legal or other independent professional advice where necessary in consultation with the Municipal Manager.
- Have unrestricted access to all functions, records, property, and personnel in line with provisions of Protection of Personal Information Act, 4 of 2013(POPIA)

The Municipal Public Accounts Committee (MPAC), in discharging its responsibilities, may make use of any information provided by the APAC to avoid duplication of effort.

## **6. STRUCTURE OF THE AUDIT AND PERFORMANCE AUDIT COMMITTEE**

### **6.1 Composition of the Audit and Performance Audit Committee**

The Audit and Performance Audit Committee will comprise of not less than three and not more than five members. Members of the APAC will serve on the committee in their individual capacity.

### **6.2 Appointment, membership, independence, and performance assessment**

Section 166(5) of the Municipal Finance Management Act requires that the members of the committee be appointed by the municipal council. One of the members, who is not in the employ of the municipality, must be appointed as the chairperson of the committee. The appointed members will be required to enter into a contract with the Dipaleseng Local Municipality. No councillor or Dipaleseng Local Municipal official may be a member of the Audit and Performance Audit Committee.

The following factors should be considered when selecting the chairperson of the Audit and Performance Audit Committee – that the person:

- has good standing and ability to lead discussions;
- creates vision and provides direction at meetings;
- builds municipal capabilities by guiding management based on expert knowledge and skills;
- promotes and achieve quality outcomes at meetings;
- has the ability to effectively advise council of any impending non-compliance within the legislative framework;
- conducts meetings in a manner that demonstrates a desire to establish effective communication with all stakeholders.
- should not be appointed as chairperson of the Audit and Performance Committee continuously for a period exceeding six years. After serving continuously for six years, a cooling period of at least two years should be allowed before appointing the same member as chairperson of the Audit and Performance Committee.

In determining suitable candidates to serve on the Audit and Performance Audit Committee and maintaining a balanced composition, members will be selected from different areas of expertise. The municipal council should seek to appoint candidates who have the ability to:

- perform the roles as advisors to management;
- communicate effectively with management;

- carefully review information received and obtain clarification from management as and when appropriate, and follow up on any matter that is unclear;
- conduct responsibilities in the context of the municipality's strategic objectives and overall corporate governance of the council;
- build relations with management;
- have a professional approach to performing duties, including commitment of time and effort, and that;
- Each committee member must be independent and appropriately skilled.

Collectively, the appointed Audit and Performance Audit Committee members should possess the following skills and experience:

- private and public sector experience;
- an understanding of service delivery priorities;
- good governance and/or financial management experience;
- an understanding of the role of council and councilors;
- an understanding of the operations of the municipality;
- familiarity with risk management practices;
- an understanding of internal controls;
- an understanding of major accounting practices and public sector reporting requirements;
- an understanding of public sector reforms;
- familiarity with legislation applicable to municipalities;
- an understanding of the roles and responsibilities of the internal and external auditors;
- an understanding of the treatment of allegations and investigations; and
- an understanding of the performance management

### **6.3 Membership and independence**

In order to be effective, the Audit and Performance Audit Committee will be independent and safeguarded from any undue influence in exercising its responsibilities in an objective manner. To enhance the APAC's functioning, the following will be required:

- the Audit and Performance Audit Committee chairperson and members must be independent of the municipality;
- the Audit and Performance Audit Committee chairperson and members should not be biased but exhibit an independence of mental attitude during deliberations;
- all Audit and Performance Audit Committee members must declare private and business interest in relation to the agenda of the day in **every meeting**; and

- All members should not carry out any business with the municipality.

#### **6.4 Performance assessment**

The Audit and Performance Audit Committee together with Internal Audit Unit, will be evaluated on its performance in line with the National Treasury Regulations and Guidelines.

The Chief Audit Executive will annually conduct/facilitate and consolidate an evaluation of the Audit and Performance Audit Committee and Internal Audit Unit and report the outcome to the Executive Mayor, Municipal Manager and Audit and Performance Audit Committee. The evaluation will be based on input received from the Executive Mayor, Speaker of the Council, Municipal Manager and Senior Management Team members as well as the Committee's self – evaluation.

The aim of the self-assessment is to ensure that the Audit and Performance Audit Committee and Internal Audit Unit, are meeting its objectives efficiently and effectively. The findings of the self-assessment should be presented by the chairperson to the Municipal Manager to Dipaleseng Municipal Council.

Evaluation criteria must include the following:

- Expertise and know-how.
- Inquiry attitude, objectivity and independence.
- Judgment.
- Knowledge of Local Government and its objectives.
- Understanding of and commitment to the Audit and Performance Audit Committee's duties and responsibilities.
- Devotion of time to participate effectively in the Audit and Performance Audit Committee.
- Timely responses.
- Attendance of meetings.

#### **6.5 Reporting**

The chairperson of the Audit and Performance Audit Committee will report to the Dipaleseng Municipal Council on the operations of the Internal Audit unit and the Audit and Performance Audit Committee. The reporting should include a summary of the work performed by Internal Audit and the Audit and Performance Audit Committee against the annual work plan, issues, and related recommendations. Other reporting responsibilities include:

- report to the Dipaleseng Municipal Council about the Audit and Performance Audit Committee's activities, issues and related recommendations when deemed appropriate;

- provide an open avenue of communication between Internal Audit, the external auditors, and the Dipaleseng Municipal Council;
- review any other reports and issues related to the Audit and Performance Audit Committee responsibilities;
- report annually in the Annual Report, describing the committee's composition, the effectiveness of internal controls, and comment on its evaluation of the annual financial statements and confirming that all responsibilities outlined in this charter have been carried out.

The Audit and Performance Audit Committee may forward its specific minutes and reports to the Municipal Council.

Any material findings shall immediately be reported to the Municipal Manager, the Auditor-General and to the Executive Mayor and where appropriate the Audit and Performance Committee may also report to higher authorities.

## **7. ROLES AND RESPONSIBILITIES**

### **7.1 Internal Audit**

The Audit and Performance Audit Committee shall concur with the appointment, replacement, discipline and/or dismissal, of the Chief Audit Executive. In the event of replacement, dismissal, resignation or early retirement of the Chief Audit Executive, the full detail of the circumstances surrounding the action must be revealed to the Audit and Performance Audit Committee.

The Audit and Performance Audit Committee shall ensure that the Internal Audit Unit performs their responsibilities effectively and efficiently by:

- reviewing and approving the Internal Audit Charter;
- approve the three-year strategic audit plan and the risk based annual audit plan;
- reviewing the organizational structure, competence and qualifications of the internal Audit Unit
- reviewing the plans and budgets of the Internal Audit Unit. Ensuring that the plan addresses the high risk areas and that adequate resources are available;
- ensure that significant findings and recommendations made by the Internal Audit Unit are received and discussed on a timely basis by management;
- reviewing action plans of management in addressing Internal Audit findings

- evaluating the performance and effectiveness of Internal Audit Unit in terms of the agreed goals and objectives as captured in the approved audit plan;
- evaluate after the end of each quarter the effectiveness of Internal Audit in accordance with The Framework for Internal Audit Effectiveness as published by the IPPF.
- requesting specific audit projects where necessary;
- reviewing results of quality assessment reviews;
- meeting separately with Internal Audit Unit to discuss matters that the Audit and Performance Committee believe should be discussed privately;
- reviewing management requests for extra work to be carried out by Internal Audit Unit in particular areas of accounting and control systems;
- ensuring that Internal Audit's work is coordinated with that of External audit;
- ensure that there is support for the Internal Audit unit and external auditors from senior management.
- regularly review the functional and administrative reporting lines of the internal audit unit to ensure that the organizational structure is consistent with the principles of independence and accountability;
- advise the municipality on the resources allocated to give effect on the work output of the internal audit unit;
- resolve disputes between the Chief Audit Executive and management.

## **7.2 External Audit**

The Audit and Performance Audit Committee shall also-

- ensure that there are no restrictions or limitations placed on the external auditors;
- review audit results, quality and contents of the financial information and action plans of management;
- consider significant disagreements between external auditors and management;
- consider material unsolved accounting and auditing problems;
- ensure direct access by the external auditors to the Audit and Performance Committee members and the Chairperson of the Audit and Performance Committee or Municipal Manager, as appropriate;
- review the performance of the external auditors;
- meet separately with the external auditors to discuss matters that the Audit and Performance Committee or the auditors believe should be discussed privately;
- review the Auditor General South Africa's management report and audit report to identify key matters arising in the current year's management letter and satisfy themselves that matters are being addressed properly;
- conduct a review of the extent to which previously reported findings by the external auditors have been addressed by the municipal council;
- provide advice to the Municipal Manager on actions taken relating to significant matters raised in external audit reports; and
- address outstanding matters raised by the external auditors and ensure that findings are dealt with conclusively in an expeditious manner.
- review as to whether the Auditor General South Africa's audit strategy and engagement letter considered the work of Internal Audit Unit for combined assurance purposes.
- evaluate the performance of the Auditor General South Africa against the approved strategy.
- engage with the Auditor General South Africa on Key Audit Matters (KAM) considered by the Auditor General South Africa

- evaluate that management respond timely to recommendations made by the Auditor General South Africa.
- review the proposed Auditor General South Africa's audit fees in relation to the scope and approval of the work and its cost effectiveness.
- evaluate independence of the Auditor General South Africa in conducting audit and any other work.

### **7.3 Annual Financial Statements and Annual Performance Report**

- review the Annual Financial Statements (including relevant information and lead schedules) and the Annual Performance Report and consider as to whether the information provided is fairly presented, complete and reflect appropriate financial/accounting and non-financial reporting;
- review the written assessment by the Municipal Manager of the going concern premise of the municipality;
- pay particular attention to complex and/or unusual transactions;
- review the annual performance report before its release to public and consider whether the information is understandable and consistent with the operations of the Municipality;
- assess the fairness of the disclosures and obtain explanations from management, Internal Audit Unit and Auditor General South Africa, amongst others of the following:
  - If actual financial results for the period under review varied significantly from budget.
  - If applicable accounting policies have been consistently applied.
  - If actual or proposed changes in accounting policies are in line with financial practices and duly approved by Council.
  - Significant or unusual events or transactions.
  - If the municipality's financial and operating controls are functioning effectively.
  - If all matters required to be communicated to the Audit and Performance Committee under applicable accounting framework have been communicated to the Audit and Performance Audit Committee.
  - Overall compliance with applicable legislation.
- understand the extent to which the financial information accompanying the financial statements and the performance report have been audited by either internal audit and/or external audit;
- review legal and regulatory matters that may have a material impact on the financial statements, related municipal compliance policies and programs and reports received from the regulators;
- evaluate and attest to the reliability and accuracy of financial information provided to management and to other users of financial information;
- confirm if the municipal audit file is prepared in line with the applicable standards and guidance of Municipal Finance Management Act Circular 50; and

- evaluate if allocated public funds were utilized for the intended purpose (extend of service delivery).
- review the Finance Committee reports in order to appropriately report to Council.
- conduct analysis of trends and other financial ratio calculations e.g. year on year comparisons and composition of primary group e.g. salaries as a component of operations, whether operations are undertaken on a sustainable basis, operations at surplus or deficit, efficient and solvency ratios, etc.

#### **7.4 Risk Management**

Risk management is an essential part of effective corporate governance and whilst it is a management responsibility, management expects the Audit and Performance Audit Committee to oversee and provide advice on matters relating risk management.

The Audit and Performance Audit Committee should understand and consider the major risk areas including the financial, legal and fiscal risks and the internal control environment and evaluate as to whether the Internal Audit plans are aligned to the risk strategy of the Municipality:

- (i) Financial reporting risks, including the risk of fraud;
  - (ii) Internal accounting controls;
  - (iii) ICT risks as they relate to financial reporting;
  - (iv) Human Capital Risks as they relate to Corporate Governance and the Control Environment;
  - (v) Performance Management; and
  - (vi) Fraud Risks.
- Review and approve the Risk Management Anti-fraud and Anti-Corruption Committee Charter;
  - Review the Risk Management and Anti- fraud and Anti- Corruption Committee reports in order to ensure compliance with the approved Risk Management and Anti-fraud and Anti-Corruption Committee Charter;
  - Review, evaluate and monitor the implementation of the approved Risk Management Framework, Strategic and Operational Risk Registers and Risk Implementation Plan and Policy
  - Evaluate as to whether management is setting, promoting and demonstrating the importance of

risk management;

- Monitor whether the risk management strategies are integrated and aligned to the Integrated Development Plan, Budget and Service Delivery and Budget Implementation Plan, and departmental Service Delivery and Budget Implementation Plan objectives;
- Provide an independent and objective assurance/assessment of the Municipality's risk management effectiveness;
- Review and advice on appropriate Risk Management Structure;
- Provide feedback to the Municipal Manager on the adequacy and effectiveness of risk management in the municipality, including recommendations for improvement;
- Review the overall risk appetite of the municipality, taking into account all risk mitigation factors including but not limited to internal controls, business continuity and disaster recovery planning, etc.;
- Evaluate as to whether management is complying with the approved Risk Management Implementation plan;
- Review the Fraud Prevention Implementation Plan as implemented in the municipality and any communication from management regarding their processes for identifying and responding to the risk of fraud in the municipality.
- Communicate any fraud, suspected fraud or fraud investigation to the Auditor General South Africa.
- The Audit and Performance Audit Committee should monitor the control process and adequacy of the system of internal control by viewing internal and external audit reports and should:
  - be constantly aware of the current high risk areas and ensure management is effectively managing those risks;
  - monitor risks and ensure that appropriate controls are in place, to accomplish the objectives set out in the mission statement, municipal strategic plan and any other transformation processes;
  - communicate with internal and external auditors any fraudulent activities, suspected fraud or fraud investigation being conducted which they are aware of;
  - discuss with the internal and external auditors any concerns about the nature, extent and frequency of management assessment of the accounting and control systems in place, to prevent and detect fraud;
  - notify the Municipal Council when the Municipal Manager has been implicated in fraud, corruption or gross negligence.

## **7.5 Internal Control Environment**

The Audit and Performance Audit Committee members need to have a good understanding of the internal control environment, in fulfilling this responsibility the Audit and Performance Audit Committee should:

- ensure that management follows a sound process to draw conclusions on the adequacy and effectiveness of the system of internal control;
- establish whether management has relevant policies and procedures in place and that these are adequate, effective and regularly updated;
- determine whether appropriate processes are followed and complied with on a regular basis;
- consider measures applied on any required changes to the design or implementation of internal controls;
- assess steps taken by management to encourage ethical and lawful behavior; financial discipline and accountability for use of public resources;
- review internal and external auditor's written reports concerning compliance, any significant findings and recommendations, and follow-up on the implementation of recommendations;
- monitor developments and changes in the law relating to the responsibility and accountability of management and review the extent to which management is meeting its obligations; and
- ensure legal counsel regarding compliance, where necessary.
- satisfy itself with regards to the integrity and prudence of management control systems, including the review of policies and/or practices (procedures);
- ensure that the Municipal Council and management are aware of matters that came to the Audit and Performance Committee's attention that might have a significant impact on the financial condition or affairs of the municipality;
- review the controls designed to ensure that municipal assets are safeguarded.

## **7.6 Performance Management**

The Audit and Performance Audit Committee will review the performance of the municipality. The Audit and Performance Audit Committee's responsibilities shall include:

- review and comment on compliance with statutory requirements and performance management best practices and standards, and the municipality's performance management policy;

- review and comment on the alignment of the Integrated Development Plan (IDP), the Budget, Service Delivery and Budget Implementation Plan (SDBIP) and performance agreements;
- review and comment on relevance of indicators to ensure they are measurable and relate to services performed by the municipality;
- review compliance with in-year reporting requirements;
- review the quarterly performance reports submitted by Internal Audit;
- review and comment on the municipality's annual financial statements and timely submission to the Auditor-General by 31 August, each year;
- review and comment on the municipality's annual reports within the stipulated timeframes; and
- review and comment on the municipality's performance management system and make recommendations for its improvement.

#### **7.7 Information, Communication and Technology (ICT) Governance**

The Audit and Performance Audit Committee needs to provide advice on ICT governance, controls, access and safeguarding of information in the municipality. Specific expertise may be required from within or outside the municipality from time to time, to assist the Internal Audit unit and Audit and Performance Audit Committee to formulate recommendations on systems and controls. The Audit and Performance Audit Committee may have to provide advice on the appropriateness of disaster recovery and continuity plans supporting ICT risks, regular testing and evaluation of plans, systems and processes based on the ICT Governance Framework.

#### **7.8 Relationship with stakeholders**

The Audit and Performance Audit Committee is required to maintain a good relationship with key stakeholders, such as:

- Dipaleseng Municipal Council
- Municipal Public Accounts Committee
- Finance Committee
- Municipal Manager
- Management and municipal officials
- Internal and External Auditors
- Provincial Treasury
- National Treasury

## **7.9 Compliance with laws, regulations, ethics, policies and procedures**

The Audit and Performance Audit Committee shall ensure that the Management of the Municipality has the necessary mechanisms in place to ensure compliance with pertinent laws and regulations and is conducting its affairs ethically. This must include maintaining effective controls against conflicts of interest, fraud and corrupt practices.

The specific steps involved in carrying out this responsibility shall include:

- reviewing policy documents which should incorporate compliance with laws, regulations, ethics, policies, rules regarding conflict of interest;
- monitoring the compliance with the policy documents; and
- taking note of significant cases of conflict of interest, misconduct, or fraud and the resolution of the cases.

## **8. Meetings**

The Audit and Performance Audit Committee must meet as often as is required to perform its functions, but at least four times a year.

The sittings of the meetings will be determined by the Chairperson, in consultation with members and the Municipal Manager in terms of the face to face or virtual conferencing facility.

The Audit and Performance Audit Committee shall agree on an annual meeting plan that will be prepared by the Chief Audit Executive.

Special meetings of the Audit and Performance Audit Committee may be convened as required. The Chairperson of the Audit and Performance Audit Committee may call a special meeting. The Internal or External Auditors may request a meeting if they consider that one is necessary.

The Audit and Performance Audit Committee may hold in Committee meetings with internal and external auditors and executive sessions as necessary.

Audit and Performance Audit Committee members are expected to attend all meetings except when a leave of absence is granted. A member of the Audit and Performance committee who is absent from three or more consecutive meeting of the municipality, must provide valid reasons, before being removed as an audit and performance audit committee member.

## **8.1 Quorum**

The quorum for meetings will be 3 members.

## **8.2 Notice of meetings**

Notice shall be given to all members of the Audit and Performance Audit Committee and other interested parties, of each meeting to be held, within a reasonable time prior to the date on which such meeting is to be held.

## **8.3 Agenda of meetings**

The agenda of the meeting shall be prepared and distributed at least three days prior to the meeting date. Any person attending the meeting may add items to the agenda two (2) days before the agenda is finalized. Such items should be provided to the Internal Audit unit who will act as the secretariat of the Audit and Performance Audit Committee.

## **8.4 Minutes of meetings**

The proceedings of all meetings will be documented in minutes.

The Internal Audit unit shall keep minutes of all meetings and shall include the minutes with the agenda of the next Audit and Performance Audit Committee meeting.

## **9. Remuneration**

Audit and Performance Audit Committee members shall be remunerated for their services on the Audit and Performance Audit Committee based on meetings attended. If a meeting cannot be held due to unforeseen circumstances, members will receive only the preparation fee and the travelling claims.

Members and Chairperson of the Audit and Performance Audit Committee shall be remunerated at rates / tariffs approved by Council.

The amount payable is an all-inclusive amount less any deductions which the Dipaleseng Municipality may require to make in respect of Tax. The municipality shall not be obliged to pay any amounts to any pension fund or medical aid on behalf of the member.

The remuneration will be reviewed annually by Council.

The Audit and Performance Audit Committee member shall be reimbursed for kilometers travelled in accordance with the applicable legislation.

**10. Review period**

The Audit and Performance Audit Committee Charter is subject to annual review and amendments and must be approved by Council. The charter will remain in use until reviewed.

**Acknowledged by:**



**Municipal Manager  
Mr. L CINDI**

29 July 2025  
**Date**



29 July 2025

**Signed on behalf of the APAC**

**Date**

**APAC Chairperson**

**Ms. S.J Masite**

**Approved by Council on the: 29 July 2025.**

**Council resolution: C77/07/25**