



CITY OF CAPE TOWN
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ANNEXURE TO ITEM
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Audit Committee:

Quarterly Chairperson's Report for the quarter end 30 September 2014

This report serves to provide an update to Council on governance in the City, within its terms of reference, as the Audit Committee is a Committee appointed by Council, in terms of the Local Government: Municipal Finance Management Act (MFMA), section 166.

The aim of this report is to share:

- 1) Matters for Council's attention;
- 2) The committee's performance statistics; and
- 3) Governance, risk and control issues

This report will also serve as an escalation process beyond the formalised minute keeping processes of the audit committee meetings. The (grey) block on the right draws specific attention of items that need to be brought to the attention of the Council, given the role and responsibilities of the Audit Committee.

The AC has issued its report for incorporation into the Annual Report of the City and draws attention to its conclusions found therein.

In particular, the AC wishes to congratulate the City in achieving an unqualified audit report with no findings, from the Auditor General. The AC fully concurs with the report of the AG to be read with the Annual Financial Statements.

The AC is also pleased with the improvement in the internal audit opinion of "some improvement needed", on internal controls.

FOR COUNCIL'S ATTENTION:

- **Chief Audit Executive**
We reiterate our concern raised previously about the length of time it is taking to appoint a permanent Chief Audit Executive. The CAE provides critical leadership to the function, and we strongly advise that the filling of the permanent position be expedited and given high priority, and the inclusion of the AC before the finalisation of the appointment.
- **AC Concerns & high risks**
The AC highlights some of its key concerns relating to the long term viability of the IRT system; the Human Settlements capitation grants and accreditation process; and the City's assessment and plans regarding the implications of the electricity outages on the City.

Quarterly Chairperson's Report – 30 June 2014 (continued)

In addition to the items for Council's attention, the following matters were discussed at the November AC meeting:

- a) A review of the Annual Financial Statements
- b) Review of progress in Transport for Cape Town, including the Integrated rapid Transit project
- c) Internal Audit issues (progress on audit plan, Audit findings, follow-up audits, resources, IA charter, performance KPI's)
- d) Risk management
- e) Combined Assurance
- f) Review of progress of Corporate Performance
- g) review of CTICC AC minutes

It should be noted that the September meeting was the last in which the Audit Committee also serves as the Performance Audit Committee. A separate Performance Audit Committee has been established, per Council resolution.

The statistical information provided on the right highlights the activities of the Audit Committee during the 1st quarter of the 2015 Financial year (1 July 2014 to 30 September 2014).

The following Governance, Risk and Control comments are shared:

- 1) Transport for Cape Town – the AC has raised its concerns on the long term financial viability of the IRT system and the financial strain it could place on the City resources. In particular, the lower than expected passenger numbers and higher operational costs, are cause for concern. The AC has requested the City to provide feedback on its plan to address this.
- 2) Human Settlements assignment process – the AC has also raised its concern on the capacitation grants and the Accreditation process and will keep this as part of its quarterly agenda.
- 3) Risk Management – the AC has requested that the Internal Audit Department and IRM resolve their different approaches to risk assessment and reporting.
- 4) Electricity outages – the AC has also requested the City to apply itself to all the risks relating to the electricity outages, and to report back as to how these long term risks are being addressed.

STATISTICAL INFORMATION:

During the quarter July to September 2014, 1 Meeting was held

Date	Meeting Type	Purpose
26 September 2014	Quarterly meeting	Activities as required in terms of the Audit Committee annual work-plan
27 November 2014	Quarterly meeting	Activities as required in terms of the Audit Committee annual work-plan

Annexure B

Reports required for Audit Committee Agenda

MONTH	REPORT	FORMAT	RESPONSIBILITY	EXECUTIVE DIRECTOR / DEPARTMENT	REPORTING TO (AC Chairperson to attend respective meeting)	Agenda Impact	Achieved
JAN	Budget and SDBIP Update Report (related to the next financial year and the previous year adjustment budget)	Repon Template	Kevin Jacoby in conjunction with Johan Steyl	Chief Financial Officer in conjunction with Director: Budgets	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Adjusted Internal Audit Plan - DIA	Adjusted DIA Plan for the current financial year (reprioritisation)	Chief Audit Executive (acting) / Gayle Postings / Nydia Le Roux	Chief Audit Executive	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Final Draft of ANNUAL REPORT / Integrated Report	Review latest version to serve before Council	Marin Van Der Merwe	Integrated Development Plan and Organisational Performance Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Auditor General Service Assessment	Evaluation of Auditor General Services	Chief Audit Executive (acting) and Audit Committee Members	CAE and Audit Committee Members	City Manager, MayCo & Council (via AC Minutes)	No - mail amongst AC Members	
	Audit Committee report to MPAC on City's Integrated report (Annual report)	Report of the Committee signed by Chairperson	Chief Audit Executive (acting) / Gayle Postings	Internal Audit	MPAC	Yes	
FEB	Bi-Annual Report on the implementation of the Combined Assurance Framework	Report Template	Ludwig Geidenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Quarterly CAM feedback report	Report Template	Chief Audit Executive (acting) / Kulsum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Reports to the City Manager (red report)	Report Template with succinct information	Chief Audit Executive (acting)	Chief Audit Executive	City Manager	Yes	
	Internal Audit Quarterly report	Quarterly Report	Chief Audit Executive (acting) / Antoinette Moolman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Audit Committee Action Plan - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Internal Audit Action Plan - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba / Kulsum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Good Governance Reporting: IT Governance Update - Bi-Annually	Report Template	Andre Steizner	Information Systems and Technology	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Good Governance Reporting: Ethics Programme Update - Bi-Annual Reporting	Report Template	Chris Maurer / Vincent Botto	ED: Compliance and Auxiliary Services / Forensics, Ethics and Integrity Unit	City Manager, MayCo & Council (via AC Minutes)	Yes	
		Report Template	Arno Vorster	Office of the City Manager	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Finance Register: Irregular, Unauthorised and Fruitless & Wasteful Expenditure Report status	MPAC activity summary, part of DIA Quarterly Report	Chief Audit Executive (acting) / Gayle Postings / Antoinette Moolman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Dashboard report on drivers of Internal control CDCT	Colourful, smiley, face Indicator report	Auditor-General	Auditor-General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	RiskCo Report and Minutes: City of Cape Town and Funds	Report Template and Minutes	Ludwig Geidenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Presentation: Forensic Investigations	Presentation	Chris Maurer / Vincent Botto	Chief Forensic Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Report: High Court - Legal Risk exposures to the City	Report Template	Lungelo Mbandazayo	Director: Legal Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Internal Audit SDBIP: Quarterly Dashboard	Corporate Template	Chief Audit Executive (acting)	Chief Audit Executive	City Manager, MayCo & Council (via AC Minutes)	Yes	
AG Audit Management Issues Schedule	Annual Action Plan Schedule	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes		
Financial Monitoring Report	Template as per National Treasury Guideline	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes		
City Ombudsman Quarterly Report	Report Template	Mbulelo Baba	City Ombudsman	City Manager, MayCo & Council (via AC Minutes)	Yes		
Combined Assurance Reporting: IRM Governance Update	Report Template	Ludwig Geidenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes		
Combined Assurance Reporting: Forensics Governance Update	Report Template	Chris Maurer / Vincent Botto	Chief Forensic Services	City Manager, MayCo & Council (via AC Minutes)	Yes		
Combined Assurance Reporting: OHS Governance Update (sustainability focus)	Report Template	Dikeledi Tsukudu and Jerry Henn	Director: DHS and Employee Wellbeing and Manager: OHS	City Manager, MayCo & Council (via AC Minutes)	Yes		
Combined Assurance Reporting: ERM Governance Update (sustainability focus)	Report Template	Osman Asmai	Director: Environmental Resource Management (ERM)	City Manager, MayCo & Council (via AC Minutes)	Yes		
Combined Assurance Reporting: City Ombudsman - Policy and Strategy Update	Report Template	Mbulelo Baba	City Ombudsman	City Manager, MayCo & Council (via AC Minutes)	Yes		
Compliance Dashboard	Dashboard depicting compliance priorities and non-compliance risk exposures	Lungelo Mbandazayo	Legal Services	Council (via Quarterly Report Submission)	Yes		
Post FEB Meeting	Quarterly Audit Committee Chairpersons Report to Council for the Quarter ended 31 March xxxx	Report Template	Audit Committee Chairperson in conjunction with Committee Members	Closest Month following the Audit Committee according to the Council Diary and submission date deadlines	City Manager, MayCo and Council		

MONTH	REPORT	FORMAT	RESPONSIBILITY	EXECUTIVE DIRECTOR / DEPARTMENT	REPORTING TO (AC Chairperson to attend respective meeting)	Agenda Impact	Achieved
MAY	Internal Audit Plan Approval for the next financial year	Audit Plan	Chief Audit Executive (acting) / Gayle Postings / Nydia Le Roux	Chief Audit Executive	City Manager, MayCo & Council	Yes	
	DIA Business Plan	Report Template with succinct information	Chief Audit Executive (acting)	Chief Audit Executive	ED: CAS, City Manager, MayCo & Council	Yes	
MAY	Draft Audit Committee Terms of Reference (annual revision)	Terms of Reference	ED: CAS / Chief Audit Executive (acting) / AC to sign off	Internal Audit	Council (via AC Report)	Yes	
	Draft Internal Audit Charter (annual revision)	Charter	Chief Audit Executive (acting) / Kulum Kalam/ AC to sign off	Internal Audit	Mayor, via MayCo	Yes	
	Trends and development in Internal Audit (6 monthly basis)	Report Template	Chief Audit Executive (acting) / Kulum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Customer feedback analysis	Report Template	Chief Audit Executive (acting) / Kulum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Audit Committee Action Plan - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Internal Audit Action Plan - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba / Kulum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Reports to the City Manager (red report)	Report Template with succinct information	Chief Audit Executive (acting)	Chief Audit Executive	City Manager	Yes	
	Internal Audit Quarterly report	Quarterly Report	Chief Audit Executive (acting) / Antoinette Moolman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
		Report Template	Arno Vorster	Office of the City Manager	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Finance Register: Irregular, Unauthorised and Fruitless & Wasteful Expenditure Report status	MPAC activity summary	Chief Audit Executive (acting) / Gayle Postings / Antoinette Moolman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Dashboard report on drivers of Internal control COCT	Colourful, smiley, face Indicator report	Auditor-General	Auditor-General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Strategic Audit Plan	AG(SA) Audit Plan	Auditor-General	Auditor-General, South Africa	Council (via Finance: AG Report)	Yes	
	Auditor's Independence Statement report	Independence Statement	Auditor-General	Auditor-General, South Africa	Council (via Finance: AG Report)	Yes	
	RiskCo Report and Minutes: City of Cape Town and Funde	Report Template and Minutes	Ludwig Geldenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Presentation: Forensic Investigations	Presentation	Chris Maurer / Vincent Botto	Chief Forensic Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Report: High Court - Legal Risk exposures to the City	Report Template	Lungelo Mbandazayo	Director: Legal Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Internal Audit SDBIP: Quarterly Dashboard	Corporate Template	Chief Audit Executive (acting)	Chief Audit Executive	City Manager, MayCo & Council (via AC Minutes)	Yes	
	AG Audit Management issues Schedule	Annual Action Plan Schedule	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Financial Monitoring Report	Template as per National Treasury Guideline	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes	
	City Ombudsman Quarterly Report	Report Template	Mbutelo Baba	City Ombudsman	City Manager, MayCo & Council (via AC Minutes)	Yes	
Post MAY Meeting	Quarterly Audit Committee Chairpersons Report to Council for the Quarter ended 30 December xxxx	Report Template	Audit Committee Chairperson, in conjunction with Committee Members	Closest Month following the Audit Committee according to the Council Diary and submission date deadlines	City Manager, MayCo and Council		
JUNE	City Manager Meeting	Audit Committee and City Manager Appointment	Achmat Ebrahim and Audit Committee	City Manager and Audit Committee Members	City Manager and Audit Committee Members		
JUNE	Financial Services Meeting	Audit Committee, Mayoral Committee Member for Finance and Chief Financial Officer and Team Appointment	Kevin Jacoby, Ald Ian Nielsen and Audit Committee	Chief Financial Officer and Audit Committee Members	Chief Financial Officer and Audit Committee Members		
AUGUST	Bi-Annual Report on the implementation of the Combined Assurance Framework	Report Template	Ludwig Geldenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Quarterly CAM feedback report	Report Template	Chief Audit Executive (acting) / Kulum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Reports to the City Manager (red report)	Report Template with succinct information	Chief Audit Executive (acting)	Chief Audit Executive	City Manager	Yes	
	Internal Audit Quarterly report	Quarterly Report	Chief Audit Executive (acting) / Antoinette Moolman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Audit Committee - Internal Audit Service to Audit Committee Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	No - via email	

MONTH	REPORT	FORMAT	RESPONSIBILITY	EXECUTIVE DIRECTOR / DEPARTMENT	REPORTING TO (AC Chairperson to attend respective meeting)	Agenda Impact	Achieved
	Internal Audit - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Kuisum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	No - via email	
	Good Governance Reporting: IT Governance Update - Bi-Annually	Report Template	Andre Steizner	Information Systems and Technology	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Good Governance Reporting: Ethics Programme Update - Bi-Annual Reporting	Report Template	Chris Maurer / Vincent Botto	ED: Compliance and Auxiliary Services / Forensics, Ethics and Integrity Unit	City Manager, MayCo & Council (via AC Minutes)	Yes	
		Report Template	Arno Vorster	Office of the City Manager	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Finance Register: Irregular, Unauthorised and Fruitless & Wasteful Expenditure Report status	MPAC activity summary	Chief Audit Executive (acting) / Gayle Postings / Antoinette Moolman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Audit Committee Self Assessment Document	Performance Self Assessment and Stakeholder assessment	Chief Audit Executive (acting) / Lindwe Ndaba and AC committee members	Performance Audit Committee Members / Stakeholders	City Manager, MayCo & Council (via AC Minutes)	No - via email	
	Draft Annual Financial Statements COCT	Annual Financial Statements	Kevin Jacoby and Auditor-General	CFO and Auditor General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Draft Annual Financial Statements (Cape Metropolitan Transport Fund)	Annual Financial Statements	Kevin Jacoby and Auditor-General	CFO and Auditor General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Three Year Rolling Strategy of revised/new accounting standards and implementation plan	Strategy	Kevin Jacoby	CFO	City Manager, MayCo & Council (via AC Minutes)	Yes	
	RiskCo Report and Minutes: City of Cape Town	Report Template and Minutes	Ludwig Geldenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Draft ANNUAL REPORT / Integrated Report	Annual Report Template - Circular Guideline from Treasury	Martin Van Der Merwe	Integrated Development Plan and Organisational Performance Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Auditor's Independence Statement report	Independence Statement	Chief Audit Executive (acting) / Gayle Postings	Internal Audit	Council (via CAE Report)	Yes	
	Annual Fraud Summary Report	Report Template - succinct summary of prevention, detection and investigation of fraudulent activities	Chris Maurer / Vincent Botto	Forensic Services Department	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Annual CAE Assessment	AC Contribution to the CAE IPM Process	Audit Committee Chairperson and Chief Audit Executive (acting)	Audit Committee Chairperson part of panel to assess Chief Audit Executive	ED: CAS	No - via email	
	Annual Finance Function Assessment	Finance Competency Assessment Schedule	Kevin Jacoby	CFO	City Manager, MayCo & Council (via AC Annual Report)	No - via email	
	Budget and SDBIP Update Report (related to the next financial year and the previous year end)	Report Template	Kevin Jacoby in conjunction with Johan Steyl	Chief Financial Officer in conjunction with Director: Budgets	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Presentation: Forensic Investigations	Presentation	Chris Maurer / Vincent Botto	Chief Forensic Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Report: High Court - Legal Risk exposures to the City	Report Template	Lungelo Mbandazayo	Director: Legal Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Internal Audit SDBIP: Quarterly Dashboard	Corporate Template	Chief Audit Executive (acting)	Chief Audit Executive	City Manager, MayCo & Council (via AC Minutes)	Yes	
	AG Audit Management Issues Schedule	Annual Action Plan Schedule	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Financial Monitoring Report	Template as per National Treasury Guideline	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes	
	City Ombudsman Quarterly Report	Report Template	Mbulole Baba	City Ombudsman	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Combined Assurance Annual Report: IRM	Report Template	Ludwig Geldenhuys	Integrated Risk Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Combined Assurance Annual Report: Forensics	Report Template	Chris Maurer / Vincent Botto	Chief Forensic Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Combined Assurance Annual Report: OHS	Report Template	Dikeledi Tsukudu and Jerry Henn	Director: OHS and Employee Wellbeing and Manager: OHS	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Combined Assurance Annual Report: DRM	Report Template	Greg Pillay	Manager: Disaster management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Quality Assurance and Improvement Programme	Report Template	Chief Audit Executive (acting) / Kuisum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Combined Assurance Annual Report: ERM	Report Template	Osman Asmat	Director: Environmental Resource Management (ERM)	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Compliance Dashboard	Dashboard depicting compliance priorities and non-compliance risk exposures	Lungelo Mbandazayo	Legal Services	Council (via Quarterly Report Submission)	Yes	
Post AUGUST Meeting	Quarterly Audit Committee Chairpersons Report to Council for the Quarter ended 30 June xxxx	Report Template	Audit Committee Chairperson, in conjunction with Committee Members	Closest Month following the Audit Committee according to the Council Diary and submission date deadlines	City Manager, MayCo and Council		
NOVEMBER	Borrowing Plan of the City	Report Template	Kevin Jacoby and David Valentine	CFO and Director: Treasury	City Manager, MayCo & Council (via AC Minutes)	Yes	

MONTH	REPORT	FORMAT	RESPONSIBILITY	EXECUTIVE DIRECTOR / DEPARTMENT	REPORTING TO (AC Chairperson to attend respective meeting)	Agenda Impact	Achieved
	Internal Audit Annual report	Annual Report Template	Chief Audit Executive (acting)	Chief Audit Executive	Council (via AC Minutes and Annual Report - part of City Annual Report)	Yes	
	Annual Report on the status of Internal Controls in COCT for the year ended 30 June including Internal Financial controls	Internal Controls Annual Report	Chief Audit Executive (acting) / Kulum Kalam in consultation with Kevin Jacoby	CAE and CFO	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Draft Audit Committee Annual Report	Audit Committee Annual Report	Chief Audit Executive (acting) / Gayle Postings / AC Chairperson finalisation and sign-off	Too early as the AG report is only available end Nov and the report informs the AC report	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Reports to the City Manager (red repon)	Report Template with succinct information	Chief Audit Executive (acting)	Chief Audit Executive	City Manager	Yes	
	Internal Audit Quarterly report	Quarterly Report	Chief Audit Executive (acting) / Antoinette Moodiman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Trends and development in Internal Audit (6 monthly basis)	Report Template	Chief Audit Executive (acting) / Kulum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Report on the Audit Committee's evaluation of Internal Audit's performance (part of Audit Committee annual report, based on QAIP and assessments)	Audit Committee Evaluation Criteria	Chief Audit Executive (acting)	Chief Audit Executive	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Audit Committee Action Plan - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba	Internal Audit	* City Manager, MayCo & Council (via AC Minutes) * Report to MayCo and Council	Yes	
	Internal Audit Action Plan - Performance Assessment	Action Plan Schedule	Chief Audit Executive (acting) / Lindiwe Ndaba / Kulum Kalam	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Final Management report with management's response thereto	Management Report	Kevin Jacoby and the Auditor-General	Chief Financial Officer and the Auditor-General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Draft Auditor General Report (Finance)	AG(SA) draft Audit Report	Auditor-General	Auditor-General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Draft Auditor General Report (PDO)	AG(SA) draft Audit Report	Auditor-General	Auditor-General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Dashboard repon on drivers of Internal control COCT	Colourful, smiley, face Indicator report	Auditor-General	Auditor-General, South Africa	City Manager, MayCo & Council (via AC Minutes)	Yes	
	RiskCo Report and Minutes: City of Cape Town	Report Template and Minutes	Ludwig Geldenhuys	Integrated Risk Management Integrated Development Plan and Organisational Performance Management	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Next Draft of ANNUAL REPORT / Integrated Report	Annual Report Template - Circular Guideline from Treasury	Martin Van Der Merwe		City Manager, MayCo & Council (via AC Minutes)	Yes	
	Presentation: Forensic Investigations	Presentation	Chris Maurer / Vincent Botto	Chief Forensic Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Report: High Court - Legal Risk exposures to the City	Report Template	Lungelo Mbandazayo	Director, Legal Services	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Internal Audit SDBIP: Quarterly Dashboard	Corporate Template	Chief Audit Executive (acting)	Chief Audit Executive	City Manager, MayCo & Council (via AC Minutes)	Yes	
	AG Audit Management Issues Schedule	Annual Action Plan Schedule	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Financial Monitoring Report	Template as per National Treasury Guideline	Kevin Jacoby	Chief Financial Officer	City Manager, MayCo & Council (via AC Minutes)	Yes	
		Report Template	Arno Vorster	Office of the City Manager	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Finance Register: Irregular, Unauthorised and Fruitless & Wasteful Expenditure Report status	MPAC activity summary, part of DIA Quarterly Report	Chief Audit Executive (acting) / Gayle Postings / Antoinette Moodiman	Internal Audit	City Manager, MayCo & Council (via AC Minutes)	Yes	
	City Ombudsman Quanerly Report	Report Template	Mbulelo Baba	City Ombudsman	City Manager, MayCo & Council (via AC Minutes)	Yes	
	Finalise Audit Committee Annual Report	Audit Committee Annual Report	Chief Audit Executive (acting) and Audit Committee Members (Chairperson sign-off)	CAE and Audit Committee Members	Council (via Annual Report Submission)	Yes	
	AC Annual Workplan	Report Template	Chief Audit Executive (acting) / Gayle Postings	CAE and Audit Committee Members	Council	Yes	
Post NOVEMBER Meeting	Quarterly Audit Committee Chairpersons Report to Council for the Quarter ended 31 December xxxx	Report Template	Audit Committee Chairperson, in conjunction with Committee Members	Closest Month following the Audit Committee according to the Council Diary and submission date deadlines	City Manager, MayCo and Council		
	Audit Committee Action Plan - Performance Assessment	One-on-one sessions between Chairperson and respective Audit Committee member	Audit Committee Chairperson, in conjunction with Committee Members	Post the November Audit Committee Meeting	Audit Committee members	Communication medium suited to all - telecommunication, meeting, etc.	

MONTH	REPORT	FORMAT	RESPONSIBILITY	EXECUTIVE DIRECTOR / DEPARTMENT	REPORTING TO (AC Chairperson to attend respective meeting)	Agenda Impact	Achieved
DECEMBER: City Manager Meeting	City Manager Meeting	Audit Committee and City Manager	City Manager and Audit Committee Members	City Manager and Audit Committee Members	City Manager and Audit Committee Members		
DECEMBER: Executive Mayor Meeting	Mayors Meeting	Audit Committee and Mayor	Mayor and Audit Committee Members	Mayor and Audit Committee Members	Mayor and Audit Committee Members		
DECEMBER: Executive Mayoral Member for Finance Meeting	Executive Mayoral Member for Finance Meeting	Audit Committee and Mayoral Member for Finance	Ald Ian Nielsen and Audit Committee Members	Mayoral Member for Finance and Audit Committee Members	Mayoral Member for Finance and Audit Committee Members		
ADHOC: Chief Audit Executive Meeting	Chief Audit Executive	Audit Committee and CAE (nominees)	DIA and Audit Committee Members	DIA and Audit Committee Members	DIA and Audit Committee Members		
ADHOC: Auditor General Meeting	Auditor General	Audit Committee and AGSA (nominees)	AGSA and Audit Committee Members	AGSA and Audit Committee Members	AGSA and Audit Committee Members		
ADHOC: Executive Management Team members Meeting	Executive Management Team Members	Audit Committee and Executive Management Team Members	Executive Management Team Members and Audit Committee Members	Executive Management Team Members and Audit Committee Members	Executive Management Team Members and Audit Committee Members		