



CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD

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REPORT TO: MAYCO

DATE: FEBRUARY 2024

1. ITEM NUMBER: **MC 14/02/24**

2. SUBJECT

COMBINED ASSURANCE AND GOVERNANCE ADJUSTED OPERATIONAL PLAN FOR 2023/2024

*DEPARTEMENT GEKOMBINEERDE VERSEKERING EN
REGERINGSBESTUUR SE AANGEPASTE BEDRYFSPLAN VIR 2023/24
ISIHLOKO*

**ISICWANGCISO SOKUSEBENZA ESILUNGELELANISIWEYO
ESINGESIQINISEKISO ESIHLANGANISIWEYO NOLAWULO
LUKARHULUMENTE SOWAMA2023/2024**

3. **RECOMMENDATION FROM THE AUDIT AND PERFORMANCE AUDIT COMMITTEE : 24 JANUARY 2024 (SPAUD 05/02/24)**

It is **RECOMMENDED** that the Executive Mayor together with the Mayoral Committee approve the Combined Assurance and Governance Adjusted Operational Plan for 2023/2024 which was supported by APAC on 24 January 2024.

DAAR WORD AANBEVEEL dat die uitvoerende burgemeester tesame met die burgemeesterskomitee die aangepaste bedryfsplan vir interne oudit vir 2023/24, wat op 24 Januarie 2024 deur APAC gesteun is, goedkeur.

KUNDULULWE ukuba USodolophu weSigqeba kunye neKomiti yeSigqeba sakhe aphumeze iSicwangciso soPhicotho sangaPhakathi eSilungelelanisiweyo sowama2023/24 apho sasixhaswe yiAPAC ngowama24 kweyoMqungu 2024.



DATE: 25 JANUARY 2024

REPORT TO: AUDIT AND PERFORMANCE AUDIT COMMITTEE

1. ITEM NUMBER**2. SUBJECT**

COMBINED ASSURANCE AND GOVERNANCE ADJUSTED OPERATIONAL PLAN FOR 2023/2024

ONDERWERP

DEPARTEMENT GEKOMBINEERDE VERSEKERING EN REGERINGSBESTUUR SE AANGEPASTE BEDRYFSPLAN VIR 2023/24

ISIHLOKO

**ISICWANGCISO SOKUSEBENZA ESILUNGELELANISIWEYO
ESINGESIQINISEKISO ESIHLANGANISIWEYO NOLAWULO LUKARHULUMENTE
SOWAMA2023/2024**

Q2129

3. DELEGATED AUTHORITY

In terms of section 7(K)(a) of the Audit and Performance Audit Committee (APAC) Terms of Reference, approved by the Executive Mayor together with the Mayoral Committee (MayCo) on 22 June 2023 (MC 64/06/23), the APAC must advise and recommend on the annual review of the Combined Assurance and Governance (CAG) plans, including all major changes to such plans, to the Executive Mayor together with MayCo for approval.

This report is for DECISION AND FOR NOTING BY

- Committee name** : Audit and Performance Audit Committee
- The Executive Mayor together with the Mayoral Committee (MAYCO)
- Council

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4. DISCUSSION

As previously reported to the APAC during the meeting held on 20 September 2023, the CAG department was dissolved, and with effect from 2 August 2023, the Combined Assurance function reports to the Chief Audit Executive (CAE). One of the key challenges with CAG being absorbed into the Internal Audit department related to reviewing the existing deliverables per the approved CAG operational plan (MC 66/06/23) to identify areas where duplication of efforts exist that can be avoided and how deliverables can be integrated and processes streamlined.

Consultations occurred between CAG management team and the CAE to review/revise the approved CAG plan in order to identify areas of focus in line with the core function of the CAG team, whilst considering the mandate of Internal Audit. These extensive engagements has resulted in the reconsideration and reprioritisation of CAG deliverables, and the revised CAG operational plan is included as **Annexure A** to this report for noting by APAC.

Note that the Adjusted CAG Operational Plan for 2023/2024 was submitted to the Executive Management Team meeting scheduled for 11 January 2024.

- 4.1. Financial Implications None Opex Capex
- Capex: New Projects
 - Capex: Existing projects requiring additional funding
 - Capex: Existing projects with no Additional funding requirements

Policy and Strategy Yes No

Legislative Vetting Yes No

Legal Implications Yes No

Staff Implications Yes No

- Risk Implications Yes The risks for approving and/or not approving the recommendations are listed below:
- No Report is for decision and has no risk implications.
- No Report is for noting only and has no risk implications.
- 4.2. POPIA Compliance Yes It is confirmed that this report has been checked and considered for POPIA compliance.

5 RECOMMENDATIONS

It is recommended that the:

- a) APAC note the Combined Assurance and Governance Adjusted Operational Plan for 2023/2024;
- b) APAC support the onward submission thereof for approval by the Executive Mayor together with MayCo; and
- c) Executive Mayor together with MayCo approve the Combined Assurance and Governance Adjusted Operational Plan for 2023/2024.

AANBEVELING

Daar word aanbeveel dat die:

- a) APAC kennis neem van die departement gekombineerde versekering en regeringsbestuur se bedryfsplan vir 2023/24;
- b) APAC die verdere voorlegging daarvan vir goedkeuring deur die uitvoerende burgemeester tesame met die burgemeesterskomitee steun;
- c) Uitvoerende burgemeester tesame met die burgemeesterskomitee die departement gekombineerde versekering en regeringsbestuur se bedryfsplan vir 2023/24 goedkeur.

ISINDULULO

Kundululwe ukuba:

- a) IAPAC mayiqwalasele isiCwangciso sokuSebenza esilungelelanisiweyo esingeSiqinisekiso esiHlanganisiweyo noLawulo kaRhulumente sowama2023/2024;

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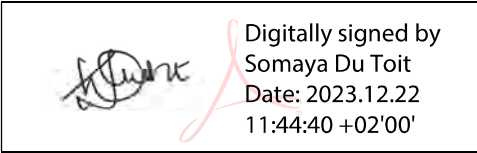
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- b) IAPAC mayixhase ukungeniswa kwesicwangciso ukuze siphunyezwe nguSodolophu weSigqeba ekunye neKomiti yeSigqeba sakhe; kwakhona
- c) USodolophu weSigqeba ekunye neKomiti yeSigqeba sakhe makaphumeze isiCwangciso sokuSebenza esilungelelanisiweyo esingesiqinisekiso esiHlanganisiweyo noLawulo kaRhulumente sowama2023/2024.

ANNEXURES

Annexure A: Combined Assurance and Governance Adjusted Operational Plan for 2023/2024

FOR FURTHER DETAILS CONTACT

NAME	Somaya Du Toit	CONTACT NUMBER	021-400-9380
E-MAIL ADDRESS	Somaya.dutoit@capetown.gov.za		
DIRECTORATE	Office of the City Manager	FILE REF NO	CAG088/24
SIGNATURE :PROBITY MANAGER: GOVERNANCE AND COMBINED ASSURANCE	 <p>Digitally signed by Somaya Du Toit Date: 2023.12.22 11:44:40 +02'00'</p>		

CHIEF AUDIT EXECUTIVE

NAME Zakariya Hoosain COMMENT:

As part of the BI review discussions, certain functions vested with Combined Assurance were identified for relocation. Given the subsequent movement of CAG to IA effective 02 August 2023, it should be noted these functions are management functions, and therefore cannot be executed by IA (conflict of interest). It is therefore envisaged that these functions will not be performed under IA beyond the end of the current financial year.

DATE _____

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The ED's signature represents support for report content and confirms POPIA compliance

MAYORAL COMMITTEE MEMBER

NAME	Cllr. Siseko Mbandezi	COMMENT:
DATE		
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LEGAL COMPLIANCE

- REPORT COMPLIANT WITH THE PROVISIONS OF COUNCIL'S DELEGATIONS, POLICIES, BY-LAWS AND ALL LEGISLATION RELATING TO THE MATTER UNDER CONSIDERATION.
- NON-COMPLIANT

NAME		COMMENT:
DATE		
SIGNATURE	<div style="border: 1px solid black; padding: 5px; display: inline-block;">John Laing Smale Digitally signed by John Laing Smale Date: 2024.01.05 17:24:07 +02'00'</div>	<div style="border: 1px solid black; padding: 5px; min-height: 60px;">Certified as legally compliant based on the contents of the report.</div>