



2023/2024

FINAL OVERSIGHT REPORT

MARCH 2025

This Oversight Report is drafted by the Municipal Public Accounts Committee (MPAC) in terms of Section 129(1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003.

INTRODUCTION

The Annual Report is one of the key instruments for transparent governance and accountability. The report is a preceding financial year document that provides an overview of the financial and non-financial performance of the municipality, in this instance the 2023/2024 financial year.

Section 129(1) of the Local Government: Municipal Finance Management Act, No. 56 of 2003 ("the MFMA") compels the Council to consider the annual report of the municipality and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127 of the MFMA, adopt an oversight report containing the council's comments on the annual report.

BACKGROUND

TABLING OF THE 2023/2024 DRAFT REPORT TO THE COUNCIL

The 2023/2024 Draft Annual Report was tabled in Council at a Special meeting held on Thursday, 16 January 2025, reporting on the Municipality's financial and non-financial performance for the period 01 July 2023 to 30 June 2024. The tabling of this 2023/2024 Draft Annual Report on this day, allowed the Council to comply with the provisions of Section 133 of the MFMA which states that the Executive Mayor must table the Annual Report in Council within seven months after the end of the financial year. As an addition, a workshop was facilitated with the full Council on Friday, 7 February 2025 to further discuss the Draft Annual Report.

The MFMA makes further provision for a public participation process by making the tabled Draft Annual Report public to allow the local community to submit representations in connection with the Draft Annual Report, as required by

Section 127(5) of the MFMA, including submitting the report to the Auditor-General, the relevant provincial treasury and the provincial department responsible for local government in the province.

COMPLIANCE TO THE LEGAL FRAMEWORK

1. The Draft Annual Report was submitted to the Auditor-General, the Department: National Treasury and Provincial Treasury, including the Provincial Legislature on Friday, 17 January 2025.
2. The Draft Annual Report was placed on the Municipal website on Friday, 17 January 2025.
3. The notice was placed on the Municipal website on Tuesday, 21 January 2025, inviting the community and interested parties to submit representations in respect of the Draft Annual Report, the notice was also published in Die Burger on Wednesday, 22 January 2025.
 - a. The deadline for submission was 15:30 on Friday, 14 February 2025.
 - b. Copies of the document were placed at the municipal offices and libraries in Prince Albert, Klaarstroom, and Leeu-Gamka.
 - c. The notice was also placed on the Facebook page of the Municipality.

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE (MPAC)

A Municipal Public Accounts Committee (MPAC) was set up under Section 79 of the Local Government: Municipal Systems Act, No. 32 of 2000 ("the MSA"). The responsibility of MPAC is to perform an oversight role over the process of preparing the Annual Report of the Council and to produce an Oversight Report based on its review of the Annual Report.

As required by the MFMA, the Municipal Manager must attend the Council meeting where the Draft Annual Report is tabled to be released for public comment as well as the MPAC Meetings to answer questions posed by the

MPAC Members and to respond to written and oral representations from the community.

The attendance of the MPAC members to review the 2023/2024 Draft Annual Report is recorded as follows:

REFERENCE	NAME OF MPAC MEMBER	CAPACITY
1	Councillor N. Claassen	Chairperson
2	Councillor A. MacKay	Member
3	Councillor E. Maans	Member
4	Councillor K. Baadjies	Member

The Committee found the Annual Report to be a true and accurate statement of the Municipality's affairs for the financial period ending 30 June 2024. An overview of the changes effected to the Annual Report is listed as [Annexure C](#) of this report.

MATTERS DISCUSSED BY THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The MPAC held its meeting on Wednesday, 05 March 2025 to review, discuss, and consider the adoption of the 2023/2024 Final Annual Report.

The MPAC members, before this meeting, perused the content of the 2023/2024 Draft Annual Report as well as the written comments received and the corrections made to the Annual Report.

In terms of Section 129(1) of the MFMA, the Council must indicate whether the Annual Report is being adopted with or without reservations. The matters as discussed in the MPAC meeting, resulted in the MPAC being satisfied with the content of the 2023/2024 Final Annual Report to be tabled before the Council at its next meeting.

PROPOSED ACTIONS TO BE TAKEN

The Auditor-General has provided recommendations to senior management to rectify the weaknesses identified in financial management, performance management, and compliance with legislation. The recommendation for the accounting officer is to focus on addressing the underlying root causes of these weaknesses, which stem from deficiencies in the overall control environment and failures in the accountability ecosystem.

The following are proposed recommendations to be taken by the Executive and Administration to resolve the reservations expressed by the Auditor-General of South Africa during the 2023/2024 external audit:

1. Management should also consider appointing or training employees to be able to conduct the necessary reviews of the ampere capacities being used by properties for billing purposes
2. Enhance the review processes of the financial statements to ensure that disclosure is made in the financial statements.
3. Ensure that the reasons for not obtaining three written price quotations are recorded and approved.
4. A demand management process with regards to managing fleet and any other services or any other repairs that the municipality would have to conduct.
5. Revision of the Supply Chain Management Policy and applicable practices.

Conclusion: While the municipality received an unqualified opinion on the financial statements, there were material corrections that were required to be made. There was also an increase in the number of material instances of non-compliance in the current year. The material non-compliance areas relate to procurement and contract management, expenditure management, consequence management and annual financial statements, performance reports and annual reports. The municipality is recommended

to take cognisance of the internal control deficiencies raised specifically in connection with reviews of the financial statements, controls around revenue from exchange and compliance with applicable legislations.

The minutes of the MPAC Meeting are listed as [Annexure B](#) to this Oversight Report.

COMMENTS RECEIVED ON THE DRAFT ANNUAL REPORT

Comments were received from:

1. The Auditor-General of South Africa.
2. Mr. Max Hoppe.
3. Ms. Vivienne Mennell.

These comments form part of [Annexure A](#) of this 2023/2024 Draft Oversight Report.

SITE VISITS

No site visits were conducted by the committee.

CONCLUSION

The MPAC Chairperson extends his gratitude unto the MPAC members, the full Council, and the Administration of the Prince Albert Municipality for their support, contribution, and diligence during this oversight period, including the community and interested stakeholders for their critical insight on the Draft Annual Report.

ANNEXURES

- (a) Comments received on the 2023/2024 Draft Annual Report.
- (b) Minutes of the MPAC meeting held on Wednesday, 05 March 2025.
- (c) Overview of changes effected to the Annual Report.

STATEMENT ON THE RECOMMENDATIONS TO THE MUNICIPAL COUNCIL

- (a) The MPAC found the 2023/2024 Final Annual Report as a true and accurate reflection of the Prince Albert Municipality's financial and non-financial affairs.
- (b) The MPAC recommends that the 2023/2024 Final Annual Report be adopted by the Council without any reservations.
- (c) The MPAC recommends that the adoption of the 2023/2024 Final Annual Report be reported to all relevant authorities and advertised on the municipal website and in the local newspaper.

STATEMENT OF THE COUNCIL

At a General Council meeting held on Tuesday, 11 March 2025, the Municipal Council of the Prince Albert Municipality considered and unanimously approved the 2023/2024 Final Annual Report and Oversight Report without any reservations. Council further resolved that the documentation must be conveyed to all relevant authorities, and be advertised on the municipal website and the local newspaper within the legislative prescripts.

ANNEXURE A: COMMENTS RECEIVED ON THE 2023/2024 DRAFT ANNUAL REPORT

The 2023/2024 Draft Annual Report was tabled before the Council on Thursday, 16 January 2025. A notice inviting the community and interested stakeholders to submit their representations and comments on the draft document, the deadline was set at Friday, 14 February 2025. The notice was published on the municipal website on Tuesday, 21 January 2025 and in Die Burger on Wednesday, 22 January 2025.

The table below provides a summation of the various comments received on the 2022/2023 Draft Annual Report of the Prince Albert Municipality; the full commentary documents are hereby included as an Annexure to this report:

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
1	The Auditor-General of South Africa	Basic Service Delivery	<p>CHAPTER 1 REFERENCE: 1.2.2.5.1</p> <ol style="list-style-type: none"> 1. Basic service delivery (the following highlights were done in the prior year reporting FY 2. New boreholes were drilled and tested. 3. Sidewalks were upgraded in the towns of Prince Albert and Leeu-Gamka. 4. The stormwater network was upgraded in the town of Leeu-Gamka. 	38	Management agrees with the issue raised; the highlight was removed as part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		General	<p>REFERENCE: 1.2.2.5.2 Already included in the prior year as the highlight: A fleet management replacement model was adopted by Council as a guideline to plan for the systematic replacement of ageing fleet.</p>	40	Management agrees with the issue raised; the highlight was removed as part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		General	<p>REFERENCE: 1.2.2.8 The financial viability highlights from prior year: The position of Senior Traffic officer was vacant since April 2022 and have subsequently been filled.</p>	44	Management agrees with the issue raised; the highlight was removed as part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		General	<p>REFERENCE: 1.4.1 Details of the findings were not included under audit outcomes</p>	50	Details of the audit finding is made available through the Audit-General Report marked as Annexure B to the Annual Report. The following note is included in the Final Annual Report: " <i>Details of the audit finding can be sourced from Annexure A – Audit Report of this Annual Report.</i> "	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Council and Council Committees	<p>CHAPTER 2</p> <p>REFERENCE: 2.2.1</p> <p>The following minutes were not submitted for audit purposes (council minutes):</p> <ol style="list-style-type: none"> 1. 27-Oct-23 2. 07-Aug-23 3. 17-May-24 	55	Committee Services confirmed that all the minutes of the Council and Council Committee meetings were provided as part of the annual external audit.	MPAC notes and agrees with the response of Management.
		Council and Council Committees	<p>REFERENCE: 2.2.1</p> <p>The following minutes are not included in the annual report and were submitted for audit purposes (Council minutes):</p> <ol style="list-style-type: none"> 1. 10-Dec-23 2. 12-Jun-24 	55	No meetings took place on the dates identified, these meetings took place during the months identified on 06 December 2023 and 06 June 2024.	MPAC notes and agrees with the response of Management.
		Council and Council Committees	<p>REFERENCE: 2.2.1</p> <p>The following minutes were not submitted:</p> <ul style="list-style-type: none"> ✓ Finance committee (21 June 2024) ✓ Personnel and administration committee (14 June 2024) ✓ Technical services committee (21 June 2024) ✓ Community service development committee (14 June 2024) 	58	Committee Services confirmed that all the minutes of the Council and Council Committee meetings were provided as part of the annual external audit.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Audit Committee	<p>REFERENCE: 2.10.9.1.1</p> <p>Audit committee members 13 December 2023</p>	92	<p>The members in the table are the standing Audit Committee, on the meeting of 13 December 2023, Ms. C Botha-Sauer was seconded by Mrs. Badenhorst, both from the Internal Audit Unit of the Municipality (Moore Southern Cape).</p>	<p>MPAC notes and agrees with the response of Management.</p>
		Risk Management	<p>REFERENCE: 2.7.2 Strategic risks</p> <p>Reference 3- Not part of the strategic risks: Reference 9,6(wrong reference used)</p>	74	<p>Management does not agree with the issue raised, risk reference 3, 6, and 9 forms part of the Top Strategic Risks in the Risk Register. The table has been updated and forms part of the Final Annual Report, Management will submit the Risk Register to the AGSA as part of the formal response.</p>	<p>MPAC notes and agrees with the response of Management.</p>

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Risk Management	<p>REFERENCE: 2.7.2 Strategic risks Top 9 strategic risks are as follows (2,3,4,5,7,8,9,10,11,12,50, 51, 96)</p>	74	<p>Management disagrees with the issue raised in terms of Risk Reference 6; it does form part of the Top 9 Strategic Risks. Management notes to the AGSA that the list only includes the Top 9 Risks as per the Risk Register, therefore all the Top Risks are not identified in the Annual Report. The table has been updated and forms part of the Final Annual Report, Management will submit the Risk Register to the AGSA as part of the formal response.</p>	<p>MPAC notes and agrees with the response of Management.</p>
		Risk Management	<p>REFERENCE: 2.7.3 Operational risks Wrong reference used (reference 7,8,19,22,23,24)</p>	75	<p>The table has been updated and forms part of the Final Annual Report, Management will submit the Risk Register to the AGSA as part of the formal response.</p>	<p>MPAC notes and agrees with the response of Management.</p>

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Risk Management	REFERENCE: 2.7.3 Operational risks Incorrect risk were included following are the top 13 operational risk: Reference number (1,13,14,15,16,52,97,98,99,100,101,23,24,25)	75	The table has been updated and forms part of the Final Annual Report, Management will submit the Risk Register to the AGSA as part of the formal response.	MPAC notes and agrees with the response of Management.
		General	CHAPTER 3 REFERENCE: Performance system, paragraph 1 Word owners should not be in caps	102	Management has corrected as part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Water Management	REFERENCE: Aquifer Recharge and pipe protection project Project start and end date not aligned	130	Management has corrected as part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Sanitation	REFERENCE: Sanitation service delivery levels Above minimum service level 2021/22 incorrectly casted	137	Management agrees with the issue raised, the Municipality has not conducted its own surveys and is reliant on external data sources such as STATSA. The information in the 2021/2022 column will be revised with the 2024/2025 Annual Report.	MPAC notes and agrees with the response of Management.
		Capital Expenditure	REFERENCE: Capital Expenditure 2023/24 table Casted incorrectly the actual expenditure and total value project column	142	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Capital Expenditure	REFERENCE: Capital Expenditure 2023/24 Roads table Casted incorrectly MIG Specialised waste column	160	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Human Resources	<p>CHAPTER 4</p> <p>REFERENCE: Vacancy rate Vacancy rate inconsistent with information provided during planning</p>	203	Management does not agree with the issue raised; the information provided to the AGSA during planning corresponds to the information in the Draft Annual Report.	MPAC notes and agrees with the response of Management.
		Human Resources	<p>REFERENCE: Terminations and appointments Inconsistencies between work during testing and AR we had 24 appointments and 11 terminations</p>	204	Management does not agree with the issue raised; the information provided to the AGSA during planning corresponds to the information in the Draft Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	<p>CHAPTER 5</p> <p>REFERENCE: Financial Summary Some figures do not agree to page 10 of the AFS</p>	213	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Financial Management	REFERENCE: Financial Summary Some figures do not agree to page 10 of the AFS	214	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	REFERENCE: Revenue collection table Actual 2022/23 figures do not agree to page 128 of the AFS	218	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	REFERENCE: Revenue collection table Actual 2022/23 figures do not agree to page 133 of the AFS	220	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	REFERENCE: Financial Summary table Figures do not agree to working paper B.3.17 table 1 adjustment summary table	216	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Financial Management	REFERENCE: Table 2023/24 figures do not agree to page 10 of the AFS	217	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	REFERENCE: Financial Summary table Cash and cash equivalent available figures do not agree to page 11 of the AFS	218	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	REFERENCE: Performance by vote table Figures do not agree to page 128 of the AFS	219	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	CHAPTER 6 - Unsure of where the 2022/23 amounts were obtained from. Incorrectly used the 2022/23 amounts under the "2023/24 Actual" column	220	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Financial Management	<ul style="list-style-type: none"> - Incorrect amounts used under the "2023/24 Actual" column - Unsure of where the 2022/23 amounts were obtained from. 	224	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	<ul style="list-style-type: none"> - Could not link/trace the amounts on the table to the AFS. 	228	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	<ul style="list-style-type: none"> - Amounts under the 2023/24 Actual column do not agree with the amounts on the AFS. 	231	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	<ul style="list-style-type: none"> - Could not trace the 2022/23 amounts to the AFS - Unsure where the amounts on the 2023/24 actual column were obtained from. 	232	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Financial Management	- Formula error under the "Variance to budget column" needs to be corrected.	235	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	- "2022" column should be 2022/23 - Repairs and maintenance amount under "2022 actual" column does not agree to the AFS amount.	240	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	- Total amount under the actual column of R3 226k does not agree to the AFS amount (R2770k).	243	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	- Amounts under the 2023/24 Actual column do not agree with the amounts on the AFS. 2022/23 amounts were used.	244	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		Financial Management	- Table 5.13 amounts do not agree with amounts on the AFS.	246	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	- On table 5.14.1, the 2023/24 amount does not agree to the amount on the AFS.	247	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		General	- Grammar to be fixed on last sentence under point 3 (Meetings).	263	Management agrees with the issue raised, the correction forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		General	- Incorrect punctuation mark used on the first paragraph Point 4 (Statutory duties). Full stop should be used after the word "report". - Shouldn't heading 1.1 be 30 June 2024 and not 2023?	264	Management agrees with the issue raised, the correction forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
		General	- First sentence, the word should be towards and not toward.	269	Management agrees with the issue raised, the correction forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	- Some amounts on the 2022/23 Actual column do not agree with the AFS amounts.	326	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		General	- Formula error under the "2023/24 Variance" column needs to be corrected.	330	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.
		Financial Management	- 2022/23 amounts used under the 2023/24 actual column.	332	The figures were corrected and forms part of the Final Annual Report.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
2	Mr. Max Hoppe	Audit Committee Credentials	<p>This submission relates to section of clause “2.10.9.1.1 AUDIT COMMITTEE MEMBERS AND MEETING DATES” of the FDAR with a request for the credentials of the Audit Committee members to be disclosed by publishing them in the Annual Report:</p> <ul style="list-style-type: none"> ✓ The requested disclosure should be a summary detailing the qualifications and relevant experience of the members of the Audit Committee, to give the assurance to residents that the Audit Committee have the appropriate qualifications and experience. Note: A detailed CV is not required. ✓ It is requested that the credentials of the Audit Committee be disclosed in the annual report by way of a short summary. ✓ Such a disclosure is fundamental to good governance and transparency and in the public interest. 	90 - 92	Permission must be sourced from the Audit Committee Members due to the Promotion of Access to Information Act.	MPAC notes and agrees with the response of Management.

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
			<ul style="list-style-type: none"> ✓ Residents have the right to be provided with the assurance that the financial affairs of the Prince Albert Municipality ("PAM") are being overseen by persons with the right experience and qualifications. ✓ As records of public interest, the credentials of Audit Committee members can be requested via the provisions of the Promotion of Access to Information Act (PAIA), 2000 (Act No. 2 of 2000) ("PAIA"). ✓ Rather than leaving residents with the option to pursue this request via the PAIA, the Council should include this information in the annual report. 			

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
3	Mr. Max Hoppe	Traffic Control	<p>This submission relates to section of clause “23.4.15.2.1 HIGHLIGHTS: TRAFFIC SERVICES”:</p> <p>Motivation</p> <ol style="list-style-type: none"> 1. I reside on the Christina de Wit Street where speeding is totally out of hand. 2. From my observations there has been no trapping along this stretch of the R407 for about 6 months or longer. 3. I have further been advised by a member of the Traffic Department that no trapping has taken place as a result of the cameras being broken. 4. On 27 November 2024 I directed an email to the Municipal Manager and the Mayor. <p>To date there has been no response, which seems to indicate that the PAM does deem speeding a priority.</p>	183	<p>The Municipality went out on tender (T156 of 2024 – Provision of Traffic Speed Measuring Cameras and Back Office for the Fine Collection in the Prince Albert Municipal Area, for a contract period of three (3) years), no responsive bids were received. The Municipality will re-advertise the tender.</p>	<p>MPAC notes and agrees with the response of Management.</p>

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
			<p>Proposal</p> <ol style="list-style-type: none"> 1. It is herewith proposed that the PAM budgets for and procures at least two new permanent speed cameras to be installed at both entrances to town. 2. This is in line with the commitment made in the report in the report headed "2024-2025 DRAFT AMENDED INTEGRATED DEVELOPMENT PLAN AND 2024/2025 DRAFT BUDGET STAKEHOLDER INQUIRIES, COMMENTS," in response to my request for permanent speed cameras to be installed. It was stated that: <i>"3. Traffic and Law Enforcement We take note of the response, however the comments and inputs regarding traffic and law enforcement will be taken into consideration in the upcoming financial years due to the heavy financial implications."</i> <p>This report was issued n following a Working Session held on Tuesday, 2 April 2024.</p> <p>It is further requested that the cameras be repaired immediately so as to adequately address the problem of speeding.</p>			

REFERENCE	COMMENT RECEIVED FROM	FOCUS AREA	SUMMARY OF COMMENT RECEIVED	PAGE REFERENCE IN DRAFT ANNUAL REPORT	MANAGEMENT RESPONSE	MPAC'S RESPONSE TO COUNCIL
4	Ms. Vivienne Mennel	Annual Financial Statements	<p>This table analyses the relevant notes (57 and 49.6) in the 2024 Annual Financial Statements (AFS) and raises a few questions relating to that content in the AFS. We also believe that there are some errors that require correction.</p> <p>In the table we have raised:</p> <ul style="list-style-type: none"> ○ Two questions each in respect of Councillor K Baaidjies and Councillor NA Claasen, <p>As well as related queries on:</p> <ul style="list-style-type: none"> ○ the Code of Conduct for Councillors (Municipal Structures Act), ○ the Prince Albert Municipality Credit Control, Debt Management and Customer Care Policy, and ○ the Ward 2 Councillor's Update – Consumer Incentive Scheme. 	Annexure B – Audited Annual Financial Statements 2023-2024	The 2023/2024 Annual Financial Statements has been audited by the Auditor-General of South Africa, no amendments may be made to the audited document.	MPAC takes exception regarding the names of Councillors presented in the Annual Financial Statements.

**ANNEXURE B: MINUTES OF THE MUNICIPAL PUBLIC
ACCOUNTS COMMITTEE, WEDNESDAY, 05 MARCH
2025**

MUNISIPALITEIT PRINS ALBERT



NOTULE VAN DIE MPAC VERGADERING GEHOU OM 09H00 OP WOENSDAG 05 MAART 2025 IN DIE MUNISIPALE RAADSAAL

1. TEENWOORDIG:

Raadslid N A Claassen
Raadslid K H C Baadjies
Raadslid A J Mackay
Raadslid E Maans

Voorsitter

AANWESIG

Mnr Noel I Van Stade
Me G Botes
Me T Hendriks-Wagenaar
Munisipale Bestuurder)

Waarnemende Munisipale Bestuurder
GOP/PMS Koördineerder
Admin Klerk (Raad ondersteuning/PA

2. VERWELKOMING

Die voorsitter, Raadslid N A Claassen, verwelkom almal teenwoordig.

4. AANSOEK OM VERLOF TOT AFWESIGHEID

Mnr B Metembo Direkteur Finansies (PCF-Kaapstad)

5. BELANGEVERKLARING

Die Raadslede en administrasie plaas op rekord dat hul geen belange het om te verklaar nie.

6. 2023/2024 FINAL ANNUAL REPORT (OVERSIGHT REPORT)

PURPOSE AND BACKGROUND / DOEL EN AGTERGROND

To table the 2023/2024 Final Annual Report to the Municipal Public Accounts Committee ("MPAC") in terms of the provisions of the Local Government: Municipal Finance Management Act, No. 56 of 2003 ("the MFMA").

Section 127 of the MFMA compels the Council to consider the annual report of the municipality and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing council's comments on the annual report.

The 2023/2024 Draft Annual Report was tabled in the Municipal Council on Thursday, 16 January 2025. The Report was noted by the Council and was since submitted to the relevant authorities as required by the MFMA. The Draft Annual Report was made public via the municipal website, social media platforms, as well as published in Die Burger, the community was invited to submit comments in respect of the Draft Annual Report.

DISCUSSION AND MOTIVATION / BESPREKING EN MOTIVERING

Comments were received from the community and interested stakeholders on the Draft Annual Report and management comments were obtained. A report detailing the comments received with its commentary documents as annexures forms part of this item for the consideration of MPAC.

In light of the above, including the provisions of Section 127, the MPAC should consider the 2023/2024 Final Annual Report for the development of the 2023/2024 Oversight Report to be tabled before the Council.

RELEVANT LEGISLATION/ RELEVANTE WETGEWING

Local Government: Municipal Finance Management Act, No. 56 of 2003

After thorough discussion the committee recommended as follows;

RECOMMENDATION

Proposed by Councilor A J Mackay, seconded by Councilor E Maans, MPAC;

1. Review and consider the changes affected to the Annual Report based on the comments received.
2. Develop and adopt the 2023/2024 Oversight Report based on the 2023/2024 Final Annual Report.
3. Submit the 2023/2024 Oversight Report to the next Council meeting.
4. Submit the 2023/2024 Final Annual Report to the next Council meeting.

10. AFLUITING

Die vergadering verdaag om **10h15.**

ANNEXURE C: NOTES OF CHANGES EFFECTED TO THE ANNUAL REPORT

This section contains an extraction of the corrections made to the 2022/2023 Final Annual Report in preparation for developing the 2023/2024 Final Annual Report

The tables below provide an overview of the changes made in preparation of the Annual Report:

CHAPTER OVERVIEW

CHAPTER	OVERVIEW OF CHANGES
<p>Chapter 1 – Introduction and Overview</p>	<ul style="list-style-type: none"> ✓ Executive Mayor's Foreword. ✓ Municipal Manager's Overview. ✓ Municipal Overview. ✓ SWOT Analysis per Ward. ✓ Socio-Economic Profile. ✓ Basic Services Delivery Performance (Highlights and Challenges). ✓ Proportion of households with access to basic services. ✓ Capital expenditure figures. ✓ Organisational development overview, including highlights and challenges. ✓ Municipal transformation and organisational development challenges. ✓ Municipal Minimum Competency. ✓ Auditor-General Report. ✓ Statutory Annual Report Process (moved to the introduction of the report).
<p>Chapter 2 – Governance</p>	<ul style="list-style-type: none"> ✓ Political and Administrative Governance, including highlights and challenges. ✓ Council meetings held for the financial year. ✓ Section 80 Committee meetings held for the financial year. ✓ Administrative governance structure. ✓ Provincial intergovernmental structures.

CHAPTER	OVERVIEW OF CHANGES
	<ul style="list-style-type: none"> ✓ Ward Committees and ward committee meetings. ✓ Risk Management Committee, including the strategic and operational risks. ✓ Supply Chain Management. ✓ Bylaws and policies. ✓ Communication platforms. ✓ Audit committee members and meeting dates. ✓ Internal Audit.
<p>Chapter 3 – Service Delivery Performance</p>	<ul style="list-style-type: none"> ✓ Performance System. ✓ Basic Services: <ul style="list-style-type: none"> ○ Water: <ul style="list-style-type: none"> ▪ Water provision, including highlights and challenges. ▪ Water service (piped water) service delivery levels. ▪ Access to free basic water. ▪ Employees. ▪ Capital expenditure. ○ Waste Water: <ul style="list-style-type: none"> ▪ Highlights and challenges. ▪ Service delivery levels. ▪ Employees. ▪ Capital expenditure. ○ Electricity: <ul style="list-style-type: none"> ▪ Highlights and challenges. ▪ levels. ▪ Employees.

CHAPTER	OVERVIEW OF CHANGES
	<ul style="list-style-type: none"> <ul style="list-style-type: none"> ▪ Capital expenditure. ○ Waste Management: <ul style="list-style-type: none"> ▪ Highlights. ▪ Service delivery levels. ▪ Employees. ▪ Capital expenditure. ○ Housing: <ul style="list-style-type: none"> ▪ Households with access to basic housing. ▪ Housing waiting list. ✓ Free basic services and indigent support. ✓ Roads: Narrative and tarred road infrastructure figures, including the financial performance, and employees within the section. ✓ Local Economic Development, including the highlights, as well as the expanded public works narrative. ✓ Community and social services (libraries and cemeteries). ✓ Air quality control including highlights and challenges. ✓ Health. ✓ Law enforcement. ✓ Traffic services. ✓ Disaster management. ✓ Sport and recreation. ✓ Executive and council highlights. ✓ Employees: financial services.

CHAPTER	OVERVIEW OF CHANGES
	<ul style="list-style-type: none"> ✓ Human resources including the highlights and challenges.
Chapter 4 – Organisational Development Performance (Performance Report Part ii)	<ul style="list-style-type: none"> ✓ Organisational development performance. ✓ HR Policies and Plans. ✓ Injuries, sickness, and suspensions. ✓ Capacitating the municipal workforce.
Chapter 5 – Financial Performance	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Chapter 6 – Auditor-General Report	The 2023/2024 Auditor-General Report is included as an Annexure to the Annual Report.

APPENDIX OVERVIEW

APPENDIX	OVERVIEW OF CHANGES
Appendix A: Councillors, Committee Allocation and Council Attendance	Updated with the Council meeting attendance of the 2023/2024 financial year.
Appendix B: Committee and Committee Purpose	No changes to this section.
Appendix C: Third Tier Administrative Structure	Updates to comply to the Third Tier Administrative Structure as at end-June 2024.
Appendix D: Functions of Municipality	No changes to this section.
Appendix E: Ward Reporting	Updated with the Ward Reporting of the 2023/2024 financial year.
Appendix F: Ward Information	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix G: Recommendations of the Municipal Audit Committee	Updated with the report of the Audit Committee Chairperson.
Appendix I: Municipal Entity/Service Provider Performance Schedule	Updated with the supplier performance for the 2023/2024 financial year.
Appendix J: Disclosure of Financial Interest	No changes to this section.
Appendix K: Revenue Collection Performance	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix K (I) Revenue Collection Performance by Vote	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.

APPENDIX	OVERVIEW OF CHANGES
Appendix K (ii) Revenue Collection Performance by Source	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix L: Conditional Grants Received: Excluding MIG	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix M: Capital Expenditure – New & Upgrade/ Renewal Programmes: Including MIG	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix M (i) Capital Expenditure – New Assets Programme	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix M (ii) Capital Expenditure – Upgrade/ Renewal Programme	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix N: Capital Programme by Project current year	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix O: Capital Programme by project by Ward current year	Updated with the Audited Annual Financial Statements of the 2023/2024 financial year.
Appendix P: Service Connection Backlogs at Schools and Clinics	No changes to this section.
Appendix Q: Service Backlogs Experienced by the Community where another Sphere of Government is Responsible for Service Provision	No changes to this section.

APPENDIX	OVERVIEW OF CHANGES
Appendix R: Declaration of Loans and Grants Made by the Municipality	No changes to this section.
Appendix S: Declaration of Returns not Made in due Time under MFMA S71	No changes to this section.
Appendix T: National and Provincial Outcome for local government	No changes to this section.
VOLUME II: ANNUAL FINANCIAL STATEMENTS	The 2023/2024 Audited Annual Financial Statements are included as an Annexure to the Annual Report.