



PROVINCIAL TREASURY • PROVINSIALE TESOURIE  
• UNONDYEBO WEPHONDO



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Reference  
Isalathiso

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C. Nappies  
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**TREASURY CIRCULAR MUN 17- 2010**

THE MAYOR, CITY OF CAPE TOWN: MR D PLATO  
THE MAYOR, WEST COAST DISTRICT: MRS H KITSHOFF  
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THE MAYOR, CEDERBERG MUNICIPALITY: MS J MOUTON  
THE MAYOR, BERGRIVIER MUNICIPALITY: MR J LIEBENBERG  
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR J SKEI  
THE MAYOR, SWARTLAND MUNICIPALITY: MR T VAN ESSEN  
THE MAYOR, CAPE WINELANDS DISTRICT: MR B CHABAAN  
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THE MAYOR, DRAKENSTEIN MUNICIPALITY: MS C MANUEL  
THE MAYOR, STELLENBOSCH MUNICIPALITY: ALDERMAN PM SWARTZ  
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MR C NTSOMI  
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THE MAYOR, EDEN DISTRICT: MR L DORFLING  
THE MAYOR, KANNALAND MUNICIPALITY: MR N VALENTYN  
THE MAYOR, HESSEQUA MUNICIPALITY: MR CP TAUTE  
THE MAYOR, MOSSEL BAY MUNICIPALITY: ALDERMAN M FERREIRA  
THE MAYOR, GEORGE MUNICIPALITY: MR BH DE SWART  
THE MAYOR, OUDTSHOORN MUNICIPALITY: MS D DE JAGER  
THE MAYOR, BITOU MUNICIPALITY: MR LL MVIMBI  
THE MAYOR, KNYSNA MUNICIPALITY: MS E BOUW-SPIES  
THE MAYOR, CENTRAL KAROO DISTRICT: MR T PRINCE  
THE MAYOR, LAINGSBURG MUNICIPALITY: MS R MEYER  
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MS M BENJAMIN  
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MS J JONAS

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR A EBRAHIM  
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THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: MS C LE ROUX  
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR J FORTUIN  
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ  
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT: MR M MGAJO  
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON  
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR S KABANYANE  
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MR MP du PLESSIS (Acting)  
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR A PAULSE  
THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY : MR SA MOKWENI  
THE MUNICIPAL MANAGER, OVERBERG DISTRICT: MR GW HERMANUS (Acting)  
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR HD WALLACE  
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: ADV W ZYBRANDT  
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR R STEPHENS  
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MR N NEL (Acting)  
THE MUNICIPAL MANAGER, EDEN DISTRICT: MR M HOOGBAARD (Acting)  
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR KR DE LANGE  
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR J JACOBS  
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: DR M GRATZ  
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR CM AFRICA  
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR K JORDAAN (Acting)  
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR L NGOQO  
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR J DOUGLAS  
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT: MR S JOOSTE  
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR P WILLIAMS  
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MS J FORTUIN  
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR J BOOYSEN

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR M RICHARDSON  
 THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT: MR J KOEKEMOER  
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 THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR F LÖTTER  
 THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR JA VAN NIEKERK  
 THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR J Van COLLER (Acting)  
 THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR K COOPER  
 THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT: MR JG MARAIS  
 THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR R ESAU  
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 THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT: MR O McKENZIE (Acting)  
 THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR S JACOBS  
 THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR H KLEINLOOG  
 THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H SCHLEBUSCH  
 THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MR N NEL (Acting)  
 THE CHIEF FINANCIAL OFFICER, EDEN DISTRICT: MR NB DELO (Acting)  
 THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR BT LALOR  
 THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS HJ VILJOEN  
 THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR HF BOTHA  
 THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR M CUPIDO (Acting)  
 THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR K JORDAAN (Acting)  
 THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR D LOTT  
 THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR G EASTON  
 THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT: MR CJ KYMDELL  
 THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD  
 THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR J VAN DER WESTHUIZEN  
 THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR D LOUW

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)  
 THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)  
 THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR TC ARENDSE) (ACTING)  
 THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)  
 THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)  
 THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)  
 THE HEAD: ASSET MANAGEMENT (MR TD PILLAY)  
 THE CHIEF AUDIT EXECUTIVE (MS H ROBSON)  
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)  
 THE SENIOR MANAGER: HUMAN RESOURCE MANAGEMENT (MS PG PIEDT)  
 THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR N VAN NIEKERK) (ACTING)  
 THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MS N OLIPHANT)  
 THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)  
 THE SENIOR MANAGER: INTERNAL AUDIT: GOVERNANCE AND ADMINISTRATION CLUSTER (MS B CAIRCROSS)  
 THE SENIOR MANAGER: INTERNAL AUDIT: SOCIAL CLUSTER (MR P SWARTBOOI) (ACTING)  
 THE SENIOR MANAGER: INTERNAL AUDIT: ECONOMIC CLUSTER (MR J RADEBE)  
 THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON)  
 THE SENIOR MANAGER: BUDGET MANAGEMENT: LOCAL GOVERNMENT (MR ML BOOYSEN)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR G PAULSE)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)  
 THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS A PICK) (PRO TEM)  
 THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)  
 THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)  
 THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)  
 THE HEAD: OFFICE OF THE MINISTRY (MS A SMIT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE HEAD OF DEPARTMENT: HOUSING

## MUNICIPAL AUDIT FILE CHAMPIONS

### 1. Purpose

- 1.1 To inform Municipalities and Municipal entities of the roles and responsibilities of the Audit File Champions as well as the Provincial Treasury quarterly visits to monitor the audit file preparation

## **2. Background**

- 2.1 On 9 March 2010 Provincial Treasury Local Government Accounting held audit file workshops informing the municipalities of the importance of creating an audit file and selecting an Audit file champion. This was as a result of the Auditor-General having identified a number of instances where account balances could not be verified due to unavailability or lack of supporting documents.
- 2.2 Provincial Treasury Local Government Accounting have identified that the filing system of most municipalities is not adequate, consequently it is not easy to retrieve information speedily.
- 2.3 The Audit File Champion will facilitate and manage an efficient and organised audit process, by preparing a municipal audit file prior to the commencement of the audit. This action will greatly streamline the audit process and lead to an improvement in the audit outcomes and the cost of audit fees.
- 2.4 The municipal audit file is a compilation of documents which is prepared, collated, clearly referenced and filed in a systematic manner by the Audit File Champion to support the figures in the trial balance and ultimately in the financial statements.
- 2.5 This file of information, once assembled, should be examined and verified for completeness and accuracy and then provided to the Auditor-General prior to commencement of the audit. It is anticipated that this may streamline the audit process and address many of the queries which may arise during the course of the audit.
- 2.6 Provincial Treasury Local Government Accounting Component plans to monitor the preparation of an audit file on a quarterly basis through the IYM visits to ensure that the file is up to date and that all the necessary information is in the file.
- 2.7 Audit File Champions should avail themselves at all times during the Provincial Treasury quarterly visits.

### 3. Objectives

3.1 The objectives of the Audit File Champion are:

- To ensure that the information provided by the various sections of the Budget and Treasury office is valid, accurate and complete.
- To ensure that the documentation is appropriately catalogued and referenced.
- To ensure that the file is complete prior to the audit engagement.
- Serve as a liaison person between the Auditor-General and the various departmental managers within the municipalities.

### 4. Guiding Principles

- The Audit File Champions consists of members representing municipalities per Municipal District within the Western Cape.
- The members are nominated per municipality and are listed in Annexure A and the person responsible from Provincial Treasury to monitor the file is indicated.

### 5. Composition of the Audit File Champion

5.1 In selecting and appointing members that will serve as the Audit File Champion, cognisance should be taken of the following criteria:

- Technical knowledge
- Relevant experience
- Relevant qualifications
- Thorough knowledge of the institutional administration system

### 6. Enquiries

6.1 Enquiries with regard to this Circular may be forwarded to the following Provincial Treasury Officials:

**Ms Micheline Fortuin: [Mifortui@pgwc.gov.za](mailto:Mifortui@pgwc.gov.za) - West Coast, Overberg & Central Karoo Districts.**

**Mr Thobelani Madondile: [Tmadondi@pgwc.gov.za](mailto:Tmadondi@pgwc.gov.za) - Cape Winelands & Eden Districts and Metro.**

  
N. OLYPHANT

SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING

DATE: 31 May 2010

## ANNEXURE A

DISTRICT	NAME	MUNICIPALITY	PT Official	E-mail Address
EDEN DISTRICT	L Viljoen	Hessequa Municipality	Deidre Manuel	Demmanuel@pgwc.gov.za
	J Booysen	Kannaland Municipality		
	C Harding	Eden DM		
	A. Schaap	George Municipality		
	A. Morgan	Knysna Municipality	Anastacia Mapeling	Amapelin@pgwc.gov.za
	B Kruger	Oudtshoorn Municipality		
	M Cornett	Bitou Municipality		
	V. Barkhuizen	Mosselbay Municipality		
CAPE WINELANDS	C. Kritzinger	Langeberg Municipality	Nontobeko Manyathi	Nmanyathi@pgwc.gov.za
	S Arrangie	Cape Winelands DM		
	Y Gerber	Breede Valley Municipality		
	C Mapeyi	Drakenstein Municipality		
	C Lategen	Stellenbosch Municipality		
	B Brown	Stellenbosch Municipality		
	H Le Roux	Witzenberg Municipality		

<b>OVERBERG</b>	C Le Roux	Overstrand Municipality	<b>Micheline Fortuin</b>	<b>Mifortui@pgwc.gov.za</b>
	F van der Westhuizen	Theewaterskloof Municipality		
	F Coetzee	Overberg DM		
	J de Jager	Swellendam Municipality		
	J Jamneck	Cape Agulhas Municipality		
<b>CENTRAL KAROO</b>	E Stadler	Central Karoo Municipality	<b>Xhanti Ben-Mazwi</b>	<b>Cbmazwi@pgwc.gov.za</b>
	A Strumpher	Beaufort West Municipality		
	P Post	Laingsburg Municipality		
	E Stadler	Prince Albert Municipality		
<b>WEST COAST</b>	J. Koekemoer	West Coast DM	<b>Grant Brown</b>	<b>Grabrown@pgwc.gov.za</b>
	P. April	West Coast DM		
	H Priem	Bergrivier Municipality		
	W Wuim	Matzikama Municipality		
	M Smit	Saldanha Bay Municipality		
	P Le Roux	Swartland Municipality		
	D Engelbrecht	Cederberg Municipality		