

Reference number: RCS/C.5

Private Bag X9165  
CAPE TOWN  
8000

## **TREASURY CIRCULAR MUN NO. 15/2022**

THE MAYOR, CITY OF CAPE TOWN: MR G HILL-LEWIS  
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR R STRYDOM  
THE MAYOR, MATZIKAMA MUNICIPALITY: MR J VAN DER HOVEN  
THE MAYOR, CEDERBERG MUNICIPALITY: MR W FARMER  
THE MAYOR, BERGRIVIER MUNICIPALITY: MR R VAN ROOY  
THE MAYOR, SALDANHA BAY MUNICIPALITY: MR A TRUTER  
THE MAYOR, SWARTLAND MUNICIPALITY: MR H CLEOPHAS  
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY: DR H VON SCHLICHT  
THE MAYOR, WITZENBERG MUNICIPALITY: MR H SMIT  
THE MAYOR, DRAKENSTEIN MUNICIPALITY: MR C POOLE  
THE MAYOR, STELLENBOSCH MUNICIPALITY: ADV. G VAN DEVENTER  
THE MAYOR, BREEDE VALLEY MUNICIPALITY: MS A STEYN  
THE MAYOR, LANGEBERG MUNICIPALITY: MR S VAN EEDEN  
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY: MR A FRANKEN  
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY: MR K PAPIER  
THE MAYOR, OVERSTRAND MUNICIPALITY: DR A RABIE  
THE MAYOR, CAPE AGULHAS MUNICIPALITY: MR P SWART  
THE MAYOR, SWELLENBAM MUNICIPALITY: MR F DU RAND  
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M BOOYSEN  
THE MAYOR, KANNALAND MUNICIPALITY: MR N VALENTYN  
THE MAYOR, HESSEQUA MUNICIPALITY: MR G RIDDLES  
THE MAYOR, MOSSEL BAY MUNICIPALITY: MR D KOTZE  
THE MAYOR, GEORGE MUNICIPALITY: MR L VAN WYK  
THE MAYOR, OUDTSHOORN MUNICIPALITY: MR C MACPHERSON  
THE MAYOR, BITOU MUNICIPALITY: MR D SWART  
THE MAYOR, KNYSNA MUNICIPALITY: MR L DAVIS  
THE MAYOR, CENTRAL KAROO DISTRICT MUNICIPALITY: MR G MCKENZIE  
THE MAYOR, LAINGSBURG MUNICIPALITY: MS J BOTHA  
THE MAYOR, PRINCE ALBERT MUNICIPALITY: MS M JAFTHA  
THE MAYOR, BEAUFORT WEST MUNICIPALITY: MS T PRINCE

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: ADV. L MBANDAZAYO  
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT  
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR G SEAS  
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR D ADONIS  
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV. H LINDE  
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER  
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ  
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR H PRINS  
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON  
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT  
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER  
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS  
THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR M MGAJO (ACTING)  
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR R BOSMAN  
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR B NGUBO (ACTING)  
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: MR D O'NEILL  
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR E PHILLIPS  
THE MUNICIPAL MANAGER, SWELLENBAM MUNICIPALITY: MS A VORSTER (ACTING)  
THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M STRATU  
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: MR I AVONTUUR (ACTING)  
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR A DE KLERK  
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: MR C PUREN  
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: DR M GRATZ  
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR W HENDRICKS (ACTING)

THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR M MEMANI  
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR P HARIPARSAD (ACTING)  
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: DR S VATALA  
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN  
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR A HENDRICKS (ACTING)  
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR G NYATHI (ACTING)

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY  
THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: DR J TESSELAAR  
THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR E ALFRED  
THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR C APPEL (ACTING)  
THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR F LÖTTER  
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER  
THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON  
THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MS F DU RAAN-GROENEWALD  
THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR C KRITZINGER  
THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR B BROWN  
THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS  
THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG  
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR M SHUDE  
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR N KRUGER  
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR A RIDDLES (ACTING)  
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MS S REYNEKE-NAUDÉ  
THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR H VAN BILJON  
THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MS E WASSERMANN  
THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR J DE JAGER  
THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR G GROENEWALD (ACTING)  
THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MS H VILJOEN  
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR O FREDERICKS  
THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR R DU PLESSIS  
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR G DE JAGER  
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: VACANT  
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MS B GUNQISA (ACTING)  
THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR M ABDULLAH  
THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS A GROENEWALD  
THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR P ERASMUS  
THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR N MABHENA (ACTING)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR D SAVAGE)  
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (DR R HAVEMANN)  
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MS J GANTANA)  
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR M BOOYSEN) (ACTING)  
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)  
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)  
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR I SMITH)  
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)  
THE CHIEF FINANCIAL OFFICER (MS A SMIT)  
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS C GREEN)  
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)  
THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)  
THE DIRECTOR: FISCAL POLICY (MR M BOOYSEN) (PRO TEM)  
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)  
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)  
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR D CRONJE) (ACTING)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR T NTSHINGILA)  
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)  
THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR S KENYON) (PRO TEM)  
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)  
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS A ABOO)  
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)  
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK) (PRO TEM)  
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)  
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT

THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)

THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

# **IMPLEMENTATION OF THE NATIONAL TREASURY FINANCIAL MANAGEMENT CAPABILITY MATURITY MODEL PLATFORM IN THE WESTERN CAPE AND THE INTERFACE WITH THE TIME 2023 PROCESS**

## **1. PURPOSE**

- 1.1 The purpose of this Provincial Treasury Circular Mun No. 15/2022 (Circular) is to communicate the Western Cape Provincial Treasury's (WCPT) implementation plan of the National Treasury's Financial Management Capability Maturity Model (FMCMM) for Municipalities within the Western Cape in compliance with NT MFMA Circular 114 and the interface with the Technical Integration Municipal Engagement (TIME) 2023 process.

## **2. BACKGROUND**

- 2.1 In terms of Municipal Finance Management Act (No. 56 OF 2003), in managing a municipality's financial administration, the accounting officer must ensure, *inter alia*, that the municipality maintains effective, efficient, and transparent systems of financial and risk management, and internal control. To attain this objective, the National Treasury (NT) has established the Financial Management Capability Maturity Model.
- 2.2 In February 2022, NT published the MFMA Circular 114 (called Circular 114) which states the following:

The FMCMM was rolled out in 2015 as an enabling tool to assist municipalities and municipal entities in assessing the state of development of the internal controls, monitoring financial management capability, and identifying areas of financial weakness. The tool aims to improve municipalities and municipal entities' financial management capabilities and overall sustainability."

## **3. ROLL OUT OF THE FMCMM PLATFORM**

- 3.1 NT has recently rolled out the web enabled FMCMM and audit action plan tool towards enabling improved effectiveness and efficiency in municipalities by proactively identifying and addressing governance gaps, in areas of financial governance and performance and providing relevant information to improve decision making.
- 3.2 The NT FMCMM tool will replace the Financial Management Self Assessments (mGAP) on the Western Cape Monitoring and Evaluation System (WCMES). This is to avoid a duplication of effort and to ensure that the information provided by the NT FMCMM, financial ratios and audit action plan tools will be integrated into the TIME process. The non-financial self-assessments (IPS<sup>2</sup>) on the WCMES will not be affected by the implementation of the NT FMCMM tool.

## **4. IMPLEMENTATION OF THE FMCMM PLATFORM**

- 4.1 Acknowledging that the Western Cape Government has an institutionalised governance improvement approach, permission has been granted by National Treasury for a bespoke WC FMCMM Implementation Plan so as not to negatively impact on existing governance improvement processes i.e the TIME process. This plan is detailed below.
- 4.2 In terms of the Circular 114, there are 21 FMCMM self-assessments. In complying with Circular 114, WCPT aims to publish all 21 FMCMM self-assessments for levels 1 – 3 from the 18 July 2022 for municipalities to complete. The completion of the FMCMM self-assessments follows a staggered approach; however, the completion date of all FMCMM self-assessments is the 15 December annually.

4.3 Municipalities will be given a timeframe from 18 July to 15 December 2022 to complete the FMCMM self-assessments as per Table 1. Following the completion of the self-assessments, the validation and engagement will follow as per the provisional dates indicated in the table below.

**Table 1 WCPT FMCMM Implementation Plan**

Key Activities	Due Dates
<b>1. FMCMM change management and communication planning</b>	
<ul style="list-style-type: none"> <li>• Alignment of the FMCMM to the TIME process;</li> <li>• Engage all stakeholders (Municipalities, Department of Local Government and Department of Environmental Affairs &amp; Developmental Planning) on the implementation of the FMCMM);</li> <li>• Workshop all stakeholders (Municipalities, Department of Local Government and Department of Environmental Affairs &amp; Developmental Planning) on the 21 FMCMM self-assessments;</li> <li>• Train users on the utilisation of the FMCMM tool;</li> </ul>	June – August
<b>2. Publication and Completion of FMCMM Self-assessments and Financial Ratios</b>	
<ul style="list-style-type: none"> <li>• Publish and completion FMCMM Financial Ratios</li> <li>• Publication of the 21 FMCMM self-assessments in July</li> </ul>	June 18 July
<b>3. Completion and submission of FMCMM Self-assessments by municipalities (WC staggered approach)</b>	
<ul style="list-style-type: none"> <li>• Bank, Cash &amp; Investments</li> <li>• Compensation of Employees</li> <li>• Revenue Management</li> <li>• Budget Management</li> </ul>	July
<ul style="list-style-type: none"> <li>• Annual Reports</li> <li>• Expenditure Management</li> <li>• Capacity Building</li> <li>• Grants and Subsidies</li> </ul>	August
<ul style="list-style-type: none"> <li>• Human Resources</li> <li>• BTO</li> <li>• Entities</li> <li>• <b>Reassessment: Annual Financial Statements</b></li> </ul>	September
<ul style="list-style-type: none"> <li>• Supply Chain Management</li> <li>• Asset Management</li> </ul>	October
<ul style="list-style-type: none"> <li>• Borrowing</li> <li>• Liability Management</li> <li>• Public Private Partnerships</li> </ul>	November
<ul style="list-style-type: none"> <li>• Risk Management</li> <li>• Internal Audit</li> <li>• Reporting</li> </ul>	December

Key Activities	Due Dates
<ul style="list-style-type: none"> <li>Reassessment: Revenue Management</li> </ul>	
<ul style="list-style-type: none"> <li>No Assessment</li> </ul>	January
<ul style="list-style-type: none"> <li>No Assessment</li> </ul>	February
<ul style="list-style-type: none"> <li>No Assessment</li> </ul>	March
<ul style="list-style-type: none"> <li>No Assessment</li> </ul>	April
<ul style="list-style-type: none"> <li>No Assessment</li> </ul>	May
<ul style="list-style-type: none"> <li>Annual Financial Statements</li> <li>Reporting</li> <li>Ratios</li> <li>Reassessment: Budget</li> </ul>	June
<b>4. Generation of Reports</b>	
<ul style="list-style-type: none"> <li>Generation of FMCMM/TIME reports (FMCMM, Audit Action Plan Report and Mid-year budget and performance assessment)</li> <li>Municipal engagements and identification of support initiatives</li> </ul>	January – February
<b>5. Implementation and monitoring of municipal action plans and WCG support initiatives.</b>	
<ul style="list-style-type: none"> <li>Implementation and monitoring of municipal action plans and WCG support initiatives.</li> </ul>	February – December

## 5. MUNICIPAL USERS

5.1 Municipalities are encouraged to identify municipal officials who will complete the FMCMM self-assessments. The attached documents (Annexures B and C) must be populated and submitted to WCPT for capturing by 27 July 2022. For the municipalities to assign roles to a specific municipal user, Annexure A should be used as guidance.

## 6. TRAINING SESSIONS

6.1 The WCPT and collaboration with National Treasury will conduct training sessions with municipalities on the rollout and utilisation of FMCMM tool via the MS Team Platform. The dates and times of the training session are reflected in the Table 2 below. The municipal user registration forms will be used to invite the attendees to the relevant training sessions. Given that the annual financial statements are due by 31 August, an additional training session may be scheduled in October 2022.

**Table 2 WCPT FMCMM Training Schedule**

<b>FMCMM TRAINING SCHEDULE</b>		
<b>DISTRICT: West Coast District municipalities</b>	<b>DATE</b>	<b>TIME</b>
All municipalities within the West Coast District	Tuesday, August 02, 2022	08:30 – 12:30
<b>DISTRICT: Cape Winelands District municipalities</b>	<b>DATE</b>	<b>TIME</b>
All municipalities within the Cape Winelands District	Tuesday, August 02, 2022	08:30 – 12:30
<b>DISTRICT: Central Karoo District</b>	<b>DATE</b>	<b>TIME</b>
All municipalities within the Central Karoo District	Wednesday, August 3, 2022	08:30 – 12:30
<b>DISTRICT: Garden Route District municipalities</b>	<b>DATE</b>	<b>TIME</b>
All municipalities within the Garden Route District municipalities	Wednesday, August 3, 2022	08:30 – 12:30
<b>DISTRICT: Overberg District</b>	<b>DATE:</b>	<b>TIME</b>
All municipalities within the Overberg District	Friday, August 05, 2022	08:30 – 12:30

**7. CONTACT OFFICIALS**

7.1 All information requested should be submitted to the below officials who are also available for any further queries relating to the content of this circular.

<b>Name</b>	<b>Contact No.</b>	<b>Email Address</b>
Kagisho Motingwe	0214836289	<a href="mailto:Kagisho.Motingwe@westerncape.gov.za">Kagisho.Motingwe@westerncape.gov.za</a>
Deon Arends	0214834379	<a href="mailto:Deon.Arends@westerncape.gov.za">Deon.Arends@westerncape.gov.za</a>
Zandile Cwane	0214838202	<a href="mailto:Zandile.Mbatani@westerncape.gov.za">Zandile.Mbatani@westerncape.gov.za</a>

7.2 We would like to thank the municipalities for their continued commitment to good governance.

**MR AZIZ HARDIEN**  
**CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING**

## FMCMM TOOL USERS

User	Role description	Functions
End User Admin	FMCMM user with the ability to manage users. Managing users entails adding, editing & deleting users as well as assigning assessments & action plans to users.	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action Plan</li> <li>• Manage Users</li> </ul>
CFO (Admin)	FMCMM user with the ability to manage users. Managing users entails adding, editing & deleting users as well as assigning assessments & action plans to users	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action Plan</li> <li>• Manage Users</li> </ul>
CFO (Non-Admin):	FMCMM user who does not have the ability to manage users	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action Plan</li> </ul>
MM (Non-Admin)	FMCMM user who does not have the ability to manage users	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action Plan</li> </ul>
MM (Admin)	FMCMM user with the ability to manage users. Managing users entails adding, editing & deleting users as well as assigning assessments & action plans to users.	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action Plan</li> <li>• Manage Users</li> </ul>

User	Role description	Functions
Internal Auditor	FMCMM user who does not have the ability to manage users	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action Plan</li> </ul>
Audit Champion	FMCMM user who does not have the ability to manage users	<ul style="list-style-type: none"> <li>• View Dashboard</li> <li>• View FMCMM Reports</li> <li>• View Financial Ratio Reports</li> <li>• Manage FMCMM Assessment</li> <li>• Manage Financial Ratio</li> <li>• Manage FMCMM Action Plan</li> <li>• Manage Audit Action</li> </ul>