



SOUTH AFRICAN LOCAL
GOVERNMENT ASSOCIATION

SALGA

Inspiring service delivery

SALGA SUPPORT

PRESENTATION OUTLINE

1. AUDIT OUTCOMES & FINDINGS
2. SALGA SUPPORT PROGRAM
3. IMPACT OF SUPPORT PROVIDED
4. SALGA MUNICIPAL SUPPORT APPROACH
5. RECOMMENDATIONS

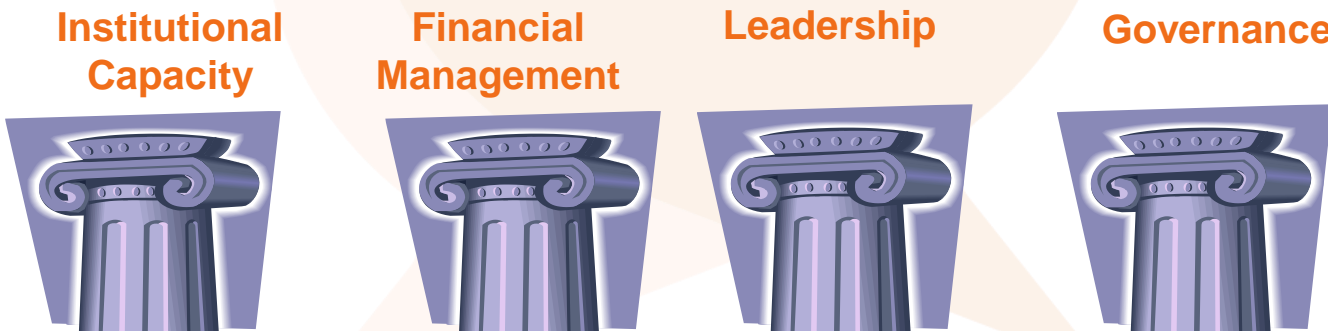
AUDIT OUTCOMES AND KEY FINDINGS

Below is the summary of the major audit findings raised by Auditor General over the pass three financial years:

- Inadequate record keeping to support some disclosures;
- Adjustable and non adjustable misstatements;
- Inadequate internal controls and basic controls (daily discipline); and
- Non compliance with laws and regulations.

SALGA MUNICIPAL AUDIT SUPPORT PROGRAMME (MASP)

- SALGAs Municipal Audit Support Program (MASP) follows a Multidisciplinary approach that is based on 4 Pillars.
- We believe that **all** four pillars in a Municipality need to be strong and functioning effectively in order for a Municipality to obtain and sustain unqualified audits and good service delivery
- SALGA is confident that the MASP based on the 4 Pillars of Support cover the risk areas and root causes identified by the AGSA as well as the three aspects audited



SALGA SUPPORT PROGRAMME

(1 OF 10)



2017/18 Financial Year

No	Support Programs	Description and Envisage Impact
1	Capacity building on Assets Management.	Producing GRAP Compliant Assets Register and Annual Financial Statements.
2	Record Management Training	Compliance with Records Management standards
3	Representation at Disciplinary Matters and Arbitrations	Consequence Management implementation
4	Human Resources Management & Development Profiling	Determination of the maturity level of the municipality on HRMD
5	Municipal Governance Training	Strengthening the capacity of Councillors on Governance issues

SALGA SUPPORT PROGRAMME (2 OF 10)

2018/19 Financial Year

No	Support Programs	Description and Envisage Impact
1	Portfolio based training of MMC for finance.	Capacitate councillors to ensure that they discharge their oversight responsibility effectively.
2	Integrated Councillor Induction Programme	Knowledge of what is expected on their roles as newly appointed Councillors
3	Post Human Resources Management & Development Profiling Support	Support the municipality on improving their HRMD Strategy and processes

Governance and IGR – Council of Speakers

No	Support Programs	Description and Envisage Impact
1	Strengthen Council Oversight	Facilitate for strengthening of Council Committees, including and in particular s79 Committees.
2	Development and Review of Council Rules of Order	Promote functional Council meetings to enhance proper decision-making in line with statutory provisions, and that service delivery expectations are met.
3	Councillor Support and Welfare	Ensure equitable treatment of councillors with other spheres of government, facilitate councillor empowerment and Councillor Safety and Security through the Mobi-Safety App, Civic Funeral Policy and Pension Fund Arrangements
4	Implementation of Cost Containment Measures	Ensure that the cost of governance are reasonable in relation to the demands for effective service delivery

Governance and IGR – Council of Speakers

No	Support Programs	Description and Envisage Impact
1	Study on Impact of Demarcation and Engagement on Ward Delimitations	Guide on Restructuring of Amalgamated Municipalities, SALGA Position Paper and Study on Impact of Demarcation
2	Inclusive Governance and Community Engagement	Enhanced Public Participation modernised for the digital era
3	Role Definition Workshops	Workshop political office bearers on their different roles vs. those of the others.
4	Separation of Functions Model	Promote doctrine on separation of functions between Council and the Executive Arms of the Municipality
5	Case Law Development Briefings	Learning Presentations on recent court outcomes and interpretation of statutes

Council of Speakers

No	Support Programs	Description and Envisage Impact
1	Accountability and Consequences Management Protocols	Presentations on Establishment and Functionality of Disciplinary Board for Councillors and Disciplinary Procedures and Code of Conduct for Councillors
2	Capacity Building for Councillors	Knowledge Sharing Networks via Council of Speakers and Study Excursions for MPAC Committee
3	Ward Committee Functionality	Enhancement of Guidelines on Operation of Ward Committees and Ward Councillor Support: Review of Allowances for WC Members and Ward Code of Conduct

Chief Whips Forum

No	Support Programs	Description and Envisage Impact
1	Accountability and Consequences Management Protocols	Presentations on Disciplinary Procedures and Code of Conduct for Councillors (Multi-Party Whippery)
2	Capacity Building for Councillors/ Political Education/ Study Groups	Knowledge Sharing via Chief Whips Forum, Strengthening Committees of Whips and s79 Study Groups and Multi-Party Forum
3	Whippery Management	Strengthen Council Functionality through Multi-party Whippery
4	Caucus Management	Strengthen Council Functionality through effective Political Management
5	Review of Municipal S&T Policies	Facilitate recognition of meetings of the Office of the Chief Whips and link them to S&T Policy and lobby for inclusion of multi-party funding in local government

Forum for Rules and Ethics Committees

No	Support Programs	Description and Envisage Impact
1	Accountability and Consequences Management Protocols	Presentations on Establishment and Functionality of Disciplinary Board for Councillors and Disciplinary Procedures and Code of Conduct for Councillors
2	Capacity Building for Councillors	Strengthen Ethical Governance

MPAC Forum

No	Support Programs	Description and Envisage Impact
1	Accountability and Consequences Management Protocols	MPAC Toolkit: Procedures For Addressing UIF-WE (Unauthorised, Irregular, Fruitless and Wasteful Expenditure)
2	Capacity Building for Councillors	<ul style="list-style-type: none">• Strengthen Financial and General Oversight of Councillors• Study Excursions
3	MPAC Strategic Planning Support	<ul style="list-style-type: none">• Annual Workplan development• Development of Oversight Report over Annual Report (AR)

SALGA SUPPORT PROGRAMME (9 OF 10)



Municipal Finance support

No	Support Programs	Description and Envisage Impact
1	SALGA Limpopo partnered with PriceWaterhouse Coopers, and convened a capacity building programme on Generally Recognised Accounting Practice (GRAP) and Annual Financial Statements (AFS)	The aim of the session, was to provide technical knowledge on preparation of Annual Financial Statement to municipal officials, with the aim of improving the audit outcomes of our municipalities.
2	Participating in the Audit steering committee meetings of the municipality.	Assisting the municipality in addressing findings raised by AG.
3	Training Members of MPACs	Regular trainings of MPACs on how to carry out their roles and responsibilities effectively and efficiently.

SALGA SUPPORT PROGRAMME (10 OF 10)

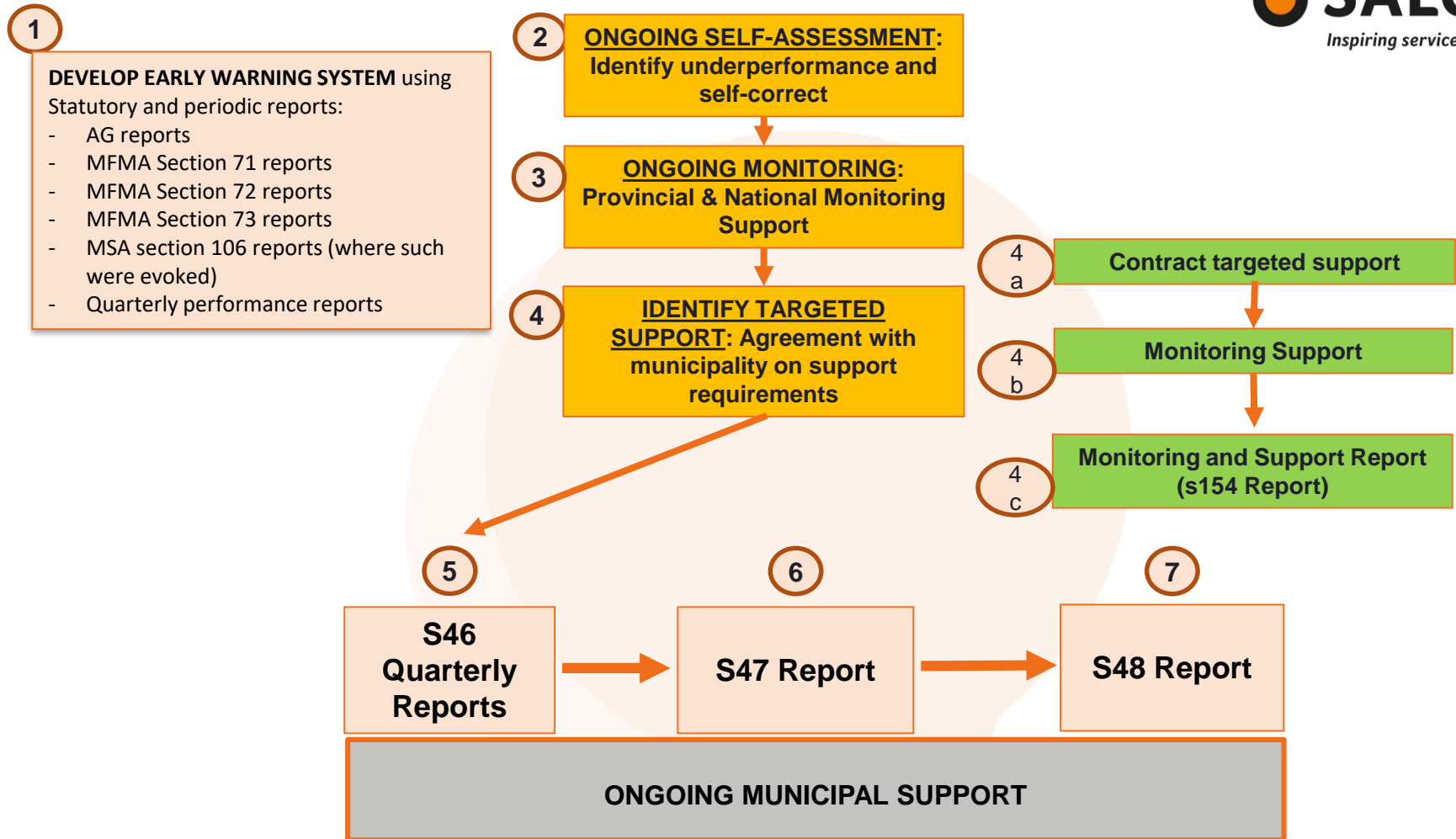
Municipal Finance support

No	Support Programs	Description and Envisage Impact
4	Revenue, Credit and Debts controls workshop	<p>Assist municipalities with the implementation of best practice framework on revenue, credit and debit.</p> <p>The aim is to assist municipalities in improving revenue collection and payment of creditors.</p>
5	Consequence Management	Support the municipality with processing Disciplinary Matters against employees
6	Implementation of Job Evaluation	Standardization of the remuneration framework

IMPACT OF SUPPORT PROVIDED

- During 2016/17 the Auditor General in his General report stated the follow: *“We noted a number of new initiatives being implemented by the coordinating departments and the South African Local Government Association to improve financial and performance reporting as well as the compliance levels at municipalities”*.
- As SALGA Limpopo we will never be satisfied with the impact yield by the support initiatives we provided, until the audit outcomes of all our municipalities are both improved and sustained.
- We commit to work with all key stakeholder, providing differentiate support base on the needs of our municipalities.
- We “INSPIRE SERVICE DELIVERY”.

NEWLY ADOPTED SALGA SUPPORT APPROACH





SOUTH AFRICAN LOCAL
GOVERNMENT ASSOCIATION

SALGA

Inspiring service delivery

Thank You