



# INGQUZA HILL LOCAL MUNICIPALITY

Audit Report

For the year ended 30 June 2024



AUDITOR - GENERAL  
SOUTH AFRICA

Auditing to build public confidence

# Report of the auditor-general to the Eastern Cape Provincial Legislature and Council on the Ingquza Hill Local Municipality

## Report on the audit of the financial statements

### Qualified opinion

1. I have audited the financial statements of the Ingquza Hill Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Ingquza Hill Local Municipality as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with the Standard of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 5 of 2023 (DoRA).

### Basis for qualified opinion

#### Property, Plant and Equipment

3. The municipality did not account for Property, Plant and Equipment in accordance with GRAP 17, Property, Plant and Equipment. The current year depreciation expense was not calculated correctly resulting in an understatement of depreciation and overstatement of Property, plant and equipment. Furthermore, assets were not assessed for impairment and resulted in impairment loss not being recorded in the annual financial statements. Consequently, I was unable to determine whether any further adjustments were necessary to the Property, Plant and Equipment stated at R761,9 million (2023: R722,7 million) in note 9 to the annual financial statements.

#### Expenditure

4. Total expenditure was materially misstated by R5,8 million due to the cumulative effect of individually immaterial uncorrected misstatements in the following items:
  - General Expenses (Travel – local) stated at R19,7 million was overstated by R3,9 million.

In addition, I was unable to obtain sufficient appropriate audit evidence and to confirm total expenditure by alternative means:

- Transfer and subsidies of R7,8 million as included in the total expenditure of R418,2 million

Consequently, I was unable to determine whether any further adjustment was necessary to total expenditure.

### **Cash flow from operating activities**

5. Net cash flows from operating activities was not correctly prepared and disclosed as required Standards of GRAP 2, Cash flow statements. This was due to multiple errors in determining cash flows from operating activities. I was not able to determine the full extent of the errors in the net cash flows from operating activities, as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments to cash flows from operating activities as stated at R128 238 863 in the financial statements were necessary.

### **Context for opinion**

6. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
7. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
8. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of matters**

9. I draw attention to the matters below. My opinion is not modified in respect of these matters.

### **Prior period adjustments**

10. As disclosed in note 36 to the financial statements, the corresponding figures for 30 June 2023 were restated because of errors in the financial statements of the municipality as at, and for the year ended 30 June 2024.

### **Debt Impairment**

11. As disclosed in note 32 to the financial statements, there was a material debt impairment amounting to R11,9 million (2022-23: R12,3 million)

## **Irregular expenditure**

12. As disclosed in note 42 to the financial statements, there was a material irregular expenditure amounting to R20,6 million (2022-23: R11,9 million)

## **Other matter**

13. I draw attention to the matter below. My opinion is not modified in respect of this matter.

## **Unaudited disclosure notes**

14. In terms of section 125(2) (e) of the MFMA, the municipality is required to disclose particulars of non-compliance with the MFMA in the financial statements. The disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

## **Responsibilities of the accounting officer for the financial statements**

15. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the South African standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa No. 9 of 2021 (DoRA) ; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

16. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

## **Responsibilities of the auditor-general for the audit of the financial statements**

17. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
18. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page xx to xx, forms part of our auditor's report.

## Report on the audit of the annual performance report

19. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected key performance areas presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

20. I selected the following key performance areas presented in the annual performance report for the year ended 30 June 2024 for auditing. I selected key performance areas that measures the municipality's performance on its primary mandated functions and that are of significant national, community or public interest.

Key performance areas	Page numbers	Purpose
<b>Basic Service Delivery and Infrastructure</b>	XX	To provide basic service delivery through infrastructure development in an environmentally friendly manner.
<b>Planning and Local Economic Development</b>	XX	To promote local economic development

21. I evaluated the reported performance information for the selected key performance areas against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

22. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable.

- there is adequate supporting evidence for the achievements reported and for the measures taken to improve performance

23. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

24. The material findings on the reported performance information for the selected key performance areas are as follows:

### **Basic Service Delivery and Infrastructure**

#### **% completion of 3.9km Zihagwini to Mbhayi Access Road in Ward 04 by 31 March 2024**

25. An indicator of % completion of 3.9km Zihagwini to Mbhayi Access Road in Ward 04 by 30 December 2023, was included in the approved service delivery and budget implementation plan and integrated development plan. However, an indicator of % completion of 3.9km Zihagwini to Mbhayi Access Road in Ward 04 by 31 March 2024, was reported in the annual performance report.

#### **% completion of 3,6km of Mtshayazafe to Madlelweni Road and 10m long bridge in ward 30 by 30 June 2024**

26. The indicator was included in the approved service delivery and budget implementation plan and integrated development plan but then not clearly defined during planning processes. It was also not determined how the related target(s) would be measured and what evidence would be needed to support the achievement(s). Consequently, the information might be less useful for measuring performance

#### **% Completion of 2.3km of Bisi Access Road and 12m long Bridge in Ward 07 by 30 June 2024**

27. The indicator was included in the approved service delivery and budget implementation plan and integrated development plan but then not clearly defined during planning processes. It was also not determined how the related target(s) would be measured and what evidence would be needed to support the achievement(s). Consequently, the information might be less useful for measuring performance

### **Planning and Local Economic Development**

#### **% completion of land administration for livestock trading kraals**

28. An achievement of 100% was reported against a target of 100%. I could not determine whether the reported achievement was correct, as the indicator was not well defined and adequate supporting evidence to clarify the methods and processes for measuring achievement were not provided. Consequently, the reported achievement might be more or less than reported and was not reliable for determining if the target has been achieved.

## Various indicators

29. The indicators were included in the approved service delivery and budget implementation plan and integrated development plan but then not clearly defined during planning processes. Consequently, the information might be less useful for measuring performance

Indicator	Target	Reported achievement
Number of hectares fenced	10 Hectors	4ha
Number of Fishing co-operatives supported	2	2
100% completion of access track	100%	80%
Number of tradeshows to be attended	1	1
Number of capacity-building sessions conducted	4	4
Number of pop-up markets hosted	2	2
Number of local SMMEs supported with grant funding	22	9

## Other matter

30. I draw attention to the matters below.

### Achievement of planned targets

31. The annual performance report includes information on reported achievements against planned targets and provides measures taken to improve performance. This information should be considered in the context of the material findings on the reported performance information.

32. The tables that follows provides information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages xx to xx.

### Basic Service Delivery and Infrastructure

Targets achieved: 80%		
Budget spent: 80,10%		
Key service delivery indicator not achieved	Planned target	Reported achievement
% Completion of 0,11ha of Ward 26 Multipurpose sports field at Jikindaba in Ward 26 by 30 June 2024	100%	95%
% completion of Maintenance of Joe Slovo sports field in ward 15 by 30 June 2024	100%	0%

% completion of renovations of Lusikisiki Old Offices in Ward 15 at Lusikisiki Town by 30 June 2024	100%	50%
% completion of Renovations of New Flagstaff Offices with floor size of 7554m <sup>2</sup> in Ward 6 at Flagstaff Town by 30 June 2024	10%	0%
% Completion of 133 h/h installation of electricity infrastructure in Ward 18 at Fama, Vabetsho and Ntongwana by 30 June 2024	10%	0%
% Completion of Pre-engineering for installation of electricity infrastructure to 187h/h households in Ward 4,8,20 and 31, Cluster 1,2 & 3 by 30 June 2024	100%	58%
% Completion of Lusikisiki Offices in Ward 19 at Lusikisiki Town by 30 June 2024	10%	0%
% completion of construction of Lusikisiki Town Hall (Phase 2) with floor size 2500m <sup>2</sup> in Ward 19 at Lusikisiki Town by 30 June 2024	30%	23%
% completion of approved designs of 5km Mtshayelo Access road in ward 27 by 30 June 2024	100%	10%
% completion of approved designs of 5km Ngonyameni to Maqanyeni Access road and bridge in ward 11 by 30 June 2024	100%	10%
% completion of approved designs of 5km Sirhetshe to Sibuthe Access road in ward 3 by 30 June 2024	100%	10%
% Approved Designs Zone 5 0,11ha Sports Field at Malangeni village in Ward 16 by 30 June 2024	100%	0%

## Planning and Local Economic Development

<i>Targets achieved: 78,26%</i>		
<i>Budget spent: 83,14%</i>		
Key service delivery indicator not achieved	Planned target	Reported achievement
Number of hectares fenced	10 Hectors	4ha
Number of Irrigation Systems provided	2	0
100% completion of access track	100%	80%
Number of local SMMEs supported with grant funding	22	9
% completion of Environmental Impact Assessment	100%	45%

## **Material misstatements**

33. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for basic service delivery and infrastructure as well as the planning and local economic development. Management did not correct the misstatements, and I reported material findings in this regard.

## **Report on compliance with legislation**

34. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

35. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

36. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

37. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## **Annual financial statements, performance reports and annual reports**

38. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements of non-current assets; current liabilities; revenue; expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected or the supporting records were provided subsequently, but the uncorrected material misstatements and/ or supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion

## **Asset Management**

39. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA

## **Strategic Planning and Performance Management**

40. A mid-year performance assessment was not performed, as required by section 72(1)(a)(ii) of the MFMA.

41. The performance management system and related controls were inadequate as it did not describe how the performance planning, measurement, review and reporting processes should be conducted or organised or managed, as required by municipal planning and performance management regulation 7(1).

#### **Utilisation of conditional grants**

42. Performance in respect of programmes funded by the Municipal Infrastructure Grant was not evaluated within two months after the end of the financial year, as required by section 12(5) of the Division of Revenue Act (Act 5 of 2023)

#### **Procurement and contract management**

43. Some of the contracts were extended or modified without the approval of a properly delegated official, in contravention of SCM Regulation 5.

44. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.

45. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA. Similar limitation was also reported in the prior year.

46. Persons in service of the municipality whose close family members had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation 46(2)(e), the code of conduct for councillors issued in terms of the Municipal Systems Act and the code of conduct for staff members issued in terms of the Municipal Systems Act.

#### **Other information in the annual report**

47. The accounting officer is responsible for the other information included in the annual report which includes the audit committee's report. The other information referred to does not include the financial statements, the auditor's report and those selected key performance areas presented in the annual performance report that have been specifically reported on in this auditor's report.

48. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

49. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected key performance areas presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

50. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I

am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary

### **Internal control deficiencies**

51. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
52. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
53. Document management, as well as daily disciplines, continues to be a challenge for the municipality, as the supporting schedules used to prepare the financial statements and performance information were not complete and accurate in all instances. This was evident as the fixed asset register of the municipality included numerous issues, including assets with no unique identifiers, depreciation not accounted for, useful lives of fully depreciated assets not assessed, and negative depreciation calculations. In addition, there seems to be a lack of timely reviews of information used in the preparation of the financial statements.
54. Policies and procedures at the municipality were not always adhered to, as most journals and reconciliations were not reviewed and approved by the CFO, who is the delegated official as per the approved delegation of authority.

### **Material irregularities**

55. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

### **Status of previously reported material irregularities**

#### **Uneconomical use of VAT consultants**

56. The municipality did not comply with Section 62(1)(a) of the MFMA, which states that the accounting officer of a municipality is responsible for managing the financial administration of the municipality and must, for this purpose, take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently, and economically. The municipality also did not comply with Regulation 5(5)(a) of the Municipal Cost Containment regulation, which states that when consultants are appointed, an accounting officer must appoint consultants on a time and cost basis with specific start and end dates.

57. The municipality appointed a service provider on 19 February 2021, to provide VAT returns and recovery services on a contingency fee agreement. Between 2021–22 and 2022–23 financial years, the municipality paid an amount of R8,2 million, resulting in a financial loss as the municipality did not comply with Section 62(1)(a) of the MFMA and Municipal Cost Containment Regulations 5(5)(a).
58. I notified the accounting officer of the material irregularity on 22 March 2023, and invited him to make a written submission on the actions taken.
59. On 30 March 2023, the accounting officer tabled the matter before the council, which then referred the matter to the Municipal Disciplinary Board for investigation.
60. On 4 May 2023, the Disciplinary Board of the Ingquza Hill Local Municipality (DC Board) received a request from Council to look into the material irregularity which was issued on 22 March 2023 regarding compensation of VAT consultants on a commission basis and various matters as outlined in the MI notification letter.
61. On 21 June 2024, the Municipal Disciplinary Board submitted their findings to the Council and made recommendations which were similar to the issues raised. However, the report was not detailed enough and it did not provide the detailed response that suited the expectations of the Council.
62. On 23 August 2024 the Council resolved that the MI be referred to the Municipal Public Accounts Committee (MPAC) for further investigation. The MPAC was required to work with Internal Audit, Audit Committee, other Council Committees, state institutions and departments to finalise the investigation and the investigation report be presented to the Council before 20 September 2024.
63. On 30 September, the MPAC and Audit Committee tabled their report to Council.
64. I am still assessing the outcomes of the investigation report submitted by MPAC and the Audit Committee.

#### **Other reports**

65. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
66. There is an ongoing investigation conducted by the Hawks relating to the LED Grant Funding.

67. There is an ongoing investigation conducted by FICRA relating to the unauthorised debit order for the past 5 years.

*Auditor-General*

East London

01 December 2024



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## Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

### Auditor-general's responsibility for the audit

#### Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected key performance areas and on the municipality's compliance with selected requirements in key legislation.

#### Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a municipality to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### **Communication with those charged with governance**

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Municipal Finance Management Act 56 of 2003 (MFMA) and regulations issued in terms of the act	<p>Sections: 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii),</p> <p>Sections: 32(2)(b), 32(6)(a), 32(7), 53(1)(c)(ii), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f),</p> <p>Sections: 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a),</p> <p>Sections: 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 170, 171(4)(a), 171(4)(b)</p>
MFMA: Municipal budget and reporting regulations, 20094	Regulations: 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c)
MFMA: Municipal Investment Regulations, 2005	Regulations: 3(1)(a), 3(3), 6, 7, 12(2), 12(3)
MFMA: Municipal Regulations on financial Misconduct Procedures and Criminal Proceedings, 2014	Regulations: 5(4), 6(8)(a), 6(8)(b), 10(1)
MFMA: Municipal Supply Chain Management Regulations, 2017	<p>Regulations: 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e),</p> <p>Regulations: 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(ii), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i),</p> <p>Regulations: 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f)</p>
Construction Industry Development Board Act 38 of 2000	Section: 18(1)
Construction Industry Development Board Regulations, 2004	Regulations: 17, 25(7A)
Division of Revenue Act	Sections: 11(6)(b), 12(5), 16(1); 16(3)
Municipal Property Rates Act 6 of 2004	Section: 3(1)
Municipal Systems Act 32 of 2000	<p>Sections: 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2),</p> <p>Sections: 54A(1)(a), 56(1)(a), 57(2)(a), 57(6)(a), 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b)</p>
MSA: Disciplinary Regulations for Senior Managers, 2011	Regulations: 5(2), 5(3), 5(6), 8(4)

Legislation	Sections or regulations
MSA: Municipal Planning and Performance Management Regulations, 2001	Regulations: 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 15(1)(a)(i), 15(1)(a)(ii)
MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006	Regulations: 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3)
MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014	Regulations: 17(2), 36(1)(a)
MSA: Municipal Staff Regulations	Regulations: 7(1), 31
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section: 34(1)
Preferential Procurement Policy Framework Act 5 of 2000	Sections: 2(1)(a), 2(1)(f)
Preferential Procurement Regulations, 2017	Regulations: 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2), Regulations: 11(1), 11(2)
Preferential Procurement Regulations, 2022	Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4)