

**MERAFONG CITY LOCAL MUNICIPALITY**  
**One-Year Operational Plan for the year ending**  
**30 June 2025**

**And**

**Internal Audit Three-Year Rolling Plan for the years**  
**ending 30 June 2027**



**FINAL**

**Prepared by:**  
**Merafong Assurance Services**

**Reference Number:**  
**MAS01/2024/2025**

**MERAFONG CITY LOCAL MUNICIPALITY:**  
**ONE-YEAR OPERATIONAL PLAN FOR THE PERIOD ENDING 30 JUNE 2025 AND**  
**THREE-YEAR INTERNAL AUDIT ROLLING PLAN FOR THE PERIOD ENDING 30 JUNE 2027**

The signatories below are for the approval of the Internal Audit Three-Year Rolling Plan for the period ending 30 June 2027 and for the One-Year Operational Plan for the period ending 30 June 2025.

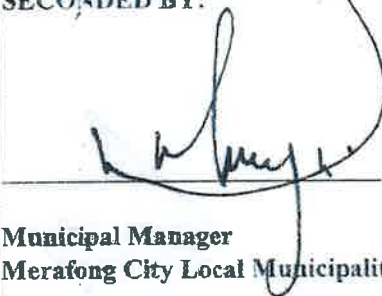
**PREPARED BY:**



**Manager: Internal Audit**  
**Merafong City Local Municipality**

**Date:** \_\_\_\_\_

**SECONDED BY:**



**Municipal Manager**  
**Merafong City Local Municipality**

**Date:** \_\_\_\_\_

**APPROVED BY:**



**Chairperson of the Audit Committee**  
**Merafong City Local Municipality**

**Date:** \_\_\_\_\_

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## **1 INTRODUCTION**

The risk-based Internal Audit Plan for Merafong City Local Municipality (MCLM) was prepared to provide an efficient and effective assurance service.

The Institute of Internal Auditors defines Internal Auditing as follows:

*“An independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk Management, control and governance processes”*

## **2 PURPOSE OF THIS DOCUMENT**

This document sets out the three-year rolling plan for the period ending 30 June 2027 and the annual operational plan for 2024/2025 financial year for consideration and approval by Management and the Regional Audit Committee.

The Internal Audit Plan was prepared based on:

- Results of the risk assessment workshop conducted by the Risk Management Unit.

The Internal Audit Plan for MCLM was designed to provide an independent, objective assurance and advisory service, in an efficient and effective manner, to the following key stakeholders:

- Regional Audit Committee and Regional Performance Audit Committee;
- Municipal Manager; and
- Management.

The overall approach was to formulate a risk-based annual Internal Audit Plan to align the priorities of the Internal Audit Unit with the strategic objectives and goals of MCLM and the related strategic and major business risks as identified by Management.

## **3 RESTRICTION ON DISTRIBUTION OF THIS DOCUMENT**

This document has been prepared for the sole and exclusive use of Merafong City Local Municipality.

## **4 INTERNAL AUDIT ROLES AND MANDATE**

The Internal Audit Unit evaluates and contributes to the improvement of governance, risk management and controls.

### **4.1 Governance**

Internal Audit assist Management in achieving goals of MCLM by evaluating the process through which:

- Goals and values are established and communicated;
- Risk and control information is communicated;
- The accomplishment of goals is monitored (organizational performance); and
- Accountability is ensured and corporate ethics and values are preserved.

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## **4.2 Risk Management**

Strategic Risk Assessment workshop was held on the 09<sup>th</sup> of July 2024. Internal Audit will assist Management by examining, evaluating, reporting and recommending improvements on the adequacy and effectiveness of the risk management process within MCLM.

## **4.3 Controls**

Internal Audit evaluates whether the internal controls upon which Management relies to mitigate the risks down to acceptable levels, are appropriate and functioning as intended and develop recommendations for enhancement or improvement in the control environment.

Merafong Assurance Services (MAS) is authorized to:

- Have unrestricted access to all functions, records, property and personnel;
- Have full and unrestricted access to the Municipal Manager;
- Allocate resources, set frequencies, determine scope of work and apply the techniques required to accomplish audit objectives; and
- Obtain the necessary assistance of personnel at MCLM where Internal Audit will perform reviews, as well as other specialised services from within or outside the municipality.

Merafong Assurance Services (MAS) is not authorised to:

- Perform any operational duties for the Council.
- Initiate or approve accounting transactions external to the internal auditing function.
- Direct the activities of any organisation employee not employed by the Internal Audit Unit, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist the internal audit services in carrying out its functions.

The MAS will conduct audits in accordance with the “*Code of Ethics*” and “*Standards for the Professional Practice of Internal Auditing*” of The Institute of Internal Auditors (IIA) as well as applicable Local Government legislation.

## **5 STRATEGIC APPROACH**

A risk-based strategic approach is adopted which takes into account the results of the strategic risk assessment report. This approach involves a focus on understanding the work of each focus area and identifying risks associated with that focus area. It further includes a process of linking risk analysis to assigned planning and audit program development. The scope of the work of Internal Audit is therefore focused on the risks as identified by Management in the areas selected for review and thus does not imply that all areas, controls and/or weaknesses are covered through the Internal Audit Plan or work performed.

### **5.1 IIA Standards on strategic planning**

Principle 9: Plan Strategically: The chief audit executive plans strategically to position the internal audit function to fulfil its mandate and achieve long-term success.

Planning strategically requires the chief audit executive to understand the internal audit mandate and the organization's governance, risk management, and control processes. A properly resourced and positioned internal audit function develops and implements a strategy to support the organization's success. In addition, the chief audit executive creates and implements methodologies to guide the internal audit function and develop the internal audit plan.

## **5.2 Scope of Internal Audit**

The scope of Internal Audit, (limited to the fact that only samples of transactions are selected), is to determine whether MCLM's network of risk Management, control, and governance processes, (As designed and represented by Management), is adequate and functioning in a manner to determine whether Management processes exist to ensure that:

- Risks are appropriately identified and managed;
- Interaction with the various governance groups occurs as needed;
- Significant financial, managerial, and operating information is accurate, reliable and timely;
- Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations;
- Resources are acquired economically, used efficiently and adequately protected;
- Programmes, plans and objectives are achieved;
- Quality and continuous improvement are fostered in the organisation's control process; and
- Significant legislative or regulatory issues impacting the organisation are recognised and addressed appropriately;
- Assets are adequately and appropriately safeguarded.
- Focus of reviews will include the following types of reviews as indicated in our strategic and operational plan attached:

## **5.3 Risk-Based Process Reviews**

The Internal Audit Plan as well as the internal audit fieldwork will be focused on the risks to which MCLM is exposed to. The standards of internal auditors' dictates that a specific strategy is developed, which best directs Internal Audit's efforts to where the organization needs it most, at any given time.

This means that the correct balance of risk based versus cyclical based audits needs to be found. This balance depends on the maturity of an organization's systems and processes, the extent to which policies and procedures (and hence internal controls) are entrenched and complied with, and the general strength of the wider control environment.

Therefore, the objective of these types of reviews is to evaluate the adequacy and effectiveness of controls in respect of key business processes and related risks (linked to the strategic objectives/risks of the Council).

### **5.3.1 Cyclical Audits**

The Internal Audit activity may decide to focus its attention on certain medium to lower risk areas, for example to achieve general or specific improvements in the control environment or culture. These cyclical audits are normally conducted on a yearly basis with the aim of monitoring and maintaining (through the reports issued and actions taken) a sound internal control environment within the organization.

### **5.3.2 Performance Audits**

Performance audits entail the review and evaluation of the adequacy of the application of generally accepted management principles in achieving desired objectives of the municipality. The audit approach may include the following:

- Obtain information regarding overall departmental/function objectives and goals, which are in alignment with MCLM strategic objectives and values,
- Gather details regarding the management planning process of the department/function. The management planning process consists of a series of steps preceded by an input from the strategic planning process/IDP and ending with an output in the form of short-term financial plans or budgets,



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- Obtain information relating to the directing of the plan and evaluate the adequacy of these management actions and consider, inter alia:
- Delegation of authority or institutional arrangement,
- Methodologies,
- Social commitment and,
- Communication and information,
- Obtain information relating to the controlling of the execution of the plan and consider, inter alia:
- Monitoring of relevant performance indicators,
- Management information systems,
- Income and expenditure analysis and,
- Staffing levels and movements.

### **5.3.3 IT Reviews**

IT reviews include the evaluation of internal controls within the computer information system environment to ensure the validity, reliability and security of information. Furthermore, it includes the assessment of the efficiency and effectiveness of the computer information system environment.

### **5.3.4 Follow – Up Reviews**

The objectives of these reviews are to determine the extent of Management actions taken on previous internal and external audit recommendations.

### **5.3.5 Fraud and Corruption Investigations**

The investigations of irregularities reported up to the disciplinary procedures.

### **5.3.6 Ad-Hoc Management Request Reviews**

It is important that Internal Audit attends to ad-hoc management requests and audit investigations. The audit strategy and audit plan presented should remain risk based. This will ensure that the resources are spent effectively, and that the MFMA requirements are met.

Ad-Hoc management requests will be initiated by the Municipal Manager or Senior Management, in co-operation with the Acting Manager Internal Audit who will follow the appropriate process of ensuring that there is no conflict of interest. If no conflict exists, the scope, timing will be agreed separately, prior to commencement of the work. The impact of the ad-hoc management requests on the approved annual plan will be evaluated.

The Audit Committee will pre-approve all audits, consulting services, ad-hoc management requests and Internal Audit investigations. The Chairperson will approve the ad-hoc management requests and Internal Audit investigations within three (3) working days or within one (1) day on urgent matters.

The results of any ad-hoc requests from Management and or audit investigations undertaken will be tabled at the next Audit Committee meeting, for noting.

## **6 REPORTING PROCEDURES**

A report will be issued upon the completion of each review that will be addressed to the applicable process owner with copies to the Municipal Manager, Chief Operation Officer, and the Audit Committee and/or Performance Audit Committee. Weaknesses in internal control systems, non-compliance with system procedures and other important issues for consideration by Management will be included in this report. Any critical weaknesses or errors will be reported to the responsible process owners immediately.

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**6.1 Reporting to the Audit Committee, Risk Management Committee, Performance Audit Committee and Senior Management**

Internal Audit will report quarterly to the Audit Committee; Risk Committee; Performance Audit Committee and to Senior Management as and when reports are finalised.

The report will include, inter alia:

- Details of the internal audit activities for the preceding period/quarter.
- Results of the internal audit reviews undertaken and finalised during the preceding period/quarter.
- Progress against the approved annual internal audit plan – including any deviations from the approved plan.

All reports will be discussed and agreed with line Management/process owners before being finalised and distributed to Senior Management, Risk Committee, Audit Committee and Performance Audit Committee.

**6.2 Format of Internal Audit Project Reports**

All normal internal audit reports are issued using a standardised format. The report format was brought in line with the risk based approach, covering the following aspects:

- Introduction to explain our mandate, methodology and objectives of internal controls.
- The scope, which gives a short system description of the processes that have been reviewed as well as certain management information regarding the processes. This is done to bring the reader up to date with the processes that have been addressed.
- The risks threatening the achievement of the process objectives and a short description of the controls in place to manage the specific risk down to acceptable levels, which have been identified during the risk assessment workshops or, the risk threatening the achievement of the process objectives and the controls in place to manage the risk down to acceptable levels according to the process owner, in conjunction with the internal auditors. We only list the risks of the processes that we reviewed during the project.
- Assurance on the effectiveness of the internal controls in place to address the risks as identified. It is important to mention that the assurance that we provide is for the period that we reviewed, as the control environment can change after the completion of the review due to inadequate management controls. The level of our satisfaction with the operation of the controls in place is based on inquiry, observation and sample tests.
- Our findings and recommendations regarding the controls that we identified where Management may not be able to rely on the control or part of the control due to non-implementation of the control or the control not being implemented effectively. We also indicate areas where additional or replacement controls should be implemented due to risk not being managed effectively and efficiently.
- The last section lists the key agreed upon action plans to be performed by Management. The responsible manager and implementation date is also indicated. During the follow-up audit the implementation of these action plans will be evaluated and if progress made is not satisfactory, it will be reported to Management and the Audit Committee.

**7 GENERAL AUDIT TIMELINES**

The table below sets out the standard timeline for our internal audit assignments. This timeline may vary depending on the complexity of each assignment.

Audit Activity	Week 1	Week 2	Week 3	Week 4
Audit Planning Discussions				



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Planning – System Development & Audit Program				
Fieldwork – Testing & Issues Discussions				
Draft Report Compilation & Review				
Receipt of Management Comments & Submission to EXCO				
Issuance of Final Report				

## 8 LIAISON WITH EXTERNAL AUDITORS

The Auditor-General of South Africa is the external auditor of MCLM. To ensure the audit of MCLM is performed cost effectively and logically, continuous liaison between the external and internal auditors will take place. Assurance ensures that resources are efficiently utilised, i.e. that no duplication of efforts occurs and that all parties address the risks. It is therefore clear that the internal audit function should co-ordinate its work with others, as directed by Management. The external auditors will be notified of the activities of the internal audit function in order to minimise duplication of audit effort. This will be accomplished by:

- A meeting between the internal and external audit function to discuss the annual internal and external plans,
- Periodic meetings to discuss the audit plan and activities,
- Exchange of management letters.

Initials & Surname	Position	Contact Details
Mr. Eugene Moloi	Senior Manager	<a href="mailto:tshwarelom@agsa.co.za">tshwarelom@agsa.co.za</a> 078 423 2698
Mr. Mohammed Jogee	Audit Manager	<a href="mailto:Mohammedj@agsa.co.za">Mohammedj@agsa.co.za</a> (011) 703 7600 / 0823995998
Mr. Tlabego Nkoane	Assistant Manager	<a href="mailto:TLABEGON@agsa.co.za">TLABEGON@agsa.co.za</a> 065 952 0672
Ms. Khumbudzo Sigwavhulimu	Assistant Manager	<a href="mailto:OLIVES@agsa.co.za">OLIVES@agsa.co.za</a> 081 475 7412

## 9 RESOURCES WITHIN THE INTERNAL AUDIT UNIT

The Internal Annual Plan was prepared taking into account the amount of direct internal audit hours available during the course of the financial year. The resources (budget, human capital and equipment) were also considered. Other audits will be co-sourced due to capacity in terms of speciality and numbers; as budgeted for.

Internal Audit hours were allocated to internal audit areas based on the following:

- Scope of the Internal Audit assignment;
- Past actual hours for a specific auditable area;
- Knowledge of the auditable area;
- Availability of the auditee;
- Any other relevant information known at the time.

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### 9.1 Operational Budget for Co-Sourcing

Provision has been made in the 2024/2025 budget for possible audit projects that can be co-sourced during the financial year. The budgeted amount for Co-Sourcing is R1000, 000.00 apportioned as follows:

Account Number & Item	Amount
1101x09071: Consultation Fees (Project 219)	R500, 000.00
1101x09021: Forensic Investigation (Project 91)	R500, 000.00
<b>Total Budget for Co-Sourcing</b>	<b>R1, 000 000.00</b>

The allocated budget will be utilized for certain payments of Forensic Investigation (Audit Panel), ad-hoc assignments and Consultation Fees (Audit Committee and Performance Audit Committee)

### 9.2 Operational Budget for Internal Audit Activities

Description	Amount
Salaries and Allowances	R 3, 778 630.00
Operating Costs	R 19, 903.00
Other Materials (stationary & small consumables)	R1, 088.00
<b>Total Operational Budget 2024/2025</b>	<b>R 3, 799,621.00</b>

### 9.3 Internal Audit Capacity of Merafong City Local Municipality

The co-ordination of Internal Audit consists of:

Name & Surname	Position	Qualifications, Professional Memberships, Obtained and Specialised Training Courses	No of Years in an Internal Audit Career/ Profession	Audit Experience
Ms. VM Manthata	Manager Internal Audit	B.Com. Accounting Certificate in Municipal Financial Management Internal Audit Technician Training 15 IIASA Courses	17	4 years: Manager: Internal Audit  2 years: Acting Manager Internal Audit  11 years: Internal Auditor  5 years: Finance (Expenditure)Department: total 22 years in MCLM

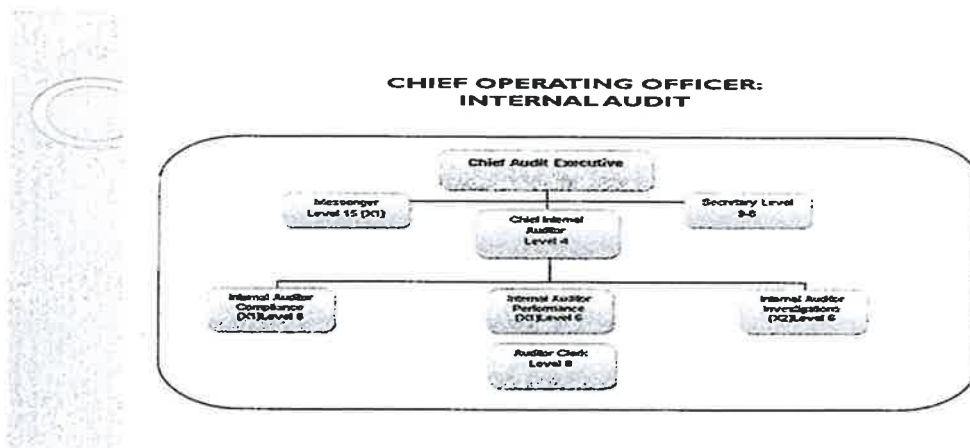
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Mr. AM Mdhuli	Internal Auditor	National Diploma: Cost and Management Accounting Certificate in Accountancy Certificate in Municipal Financial Management (CPMD) 12 IIASA Courses	22	17 years: Internal Auditor 2 years: Acting Manager Internal Audit 4 years: External Auditor
Mrs. N Mahube	Administrative Officer	Masters in Public Management & Governance (in progress) Honours (PGD) in Public Management BA Degree: Development and Management BA Degree: Communication Science National Diploma in Management Assistant 17 IIA and Administrative Courses	16	14 years: Administrative Officer: Internal Audit  2 years: Executive Secretary to Municipal Manager: total 15 years in MCLM  2 years: Secretary to Director: Internal Audit at DIRCO
Mr. JR Moitsheki	Audit Clerk	National Diploma in Internal Auditing National Higher Certificate in Accountancy Certificate in Municipal Finance Management (CPMD) Training on New COSO Auditing of Supply Chain Management Certificate in Forensic Accounting Certificate in Fraud Prevention Certificate in Data Analysis	14	12 years: Internal Audit Clerk  2 years: Finance Intern

#### **9.4 Internal Audit Approved Structure**

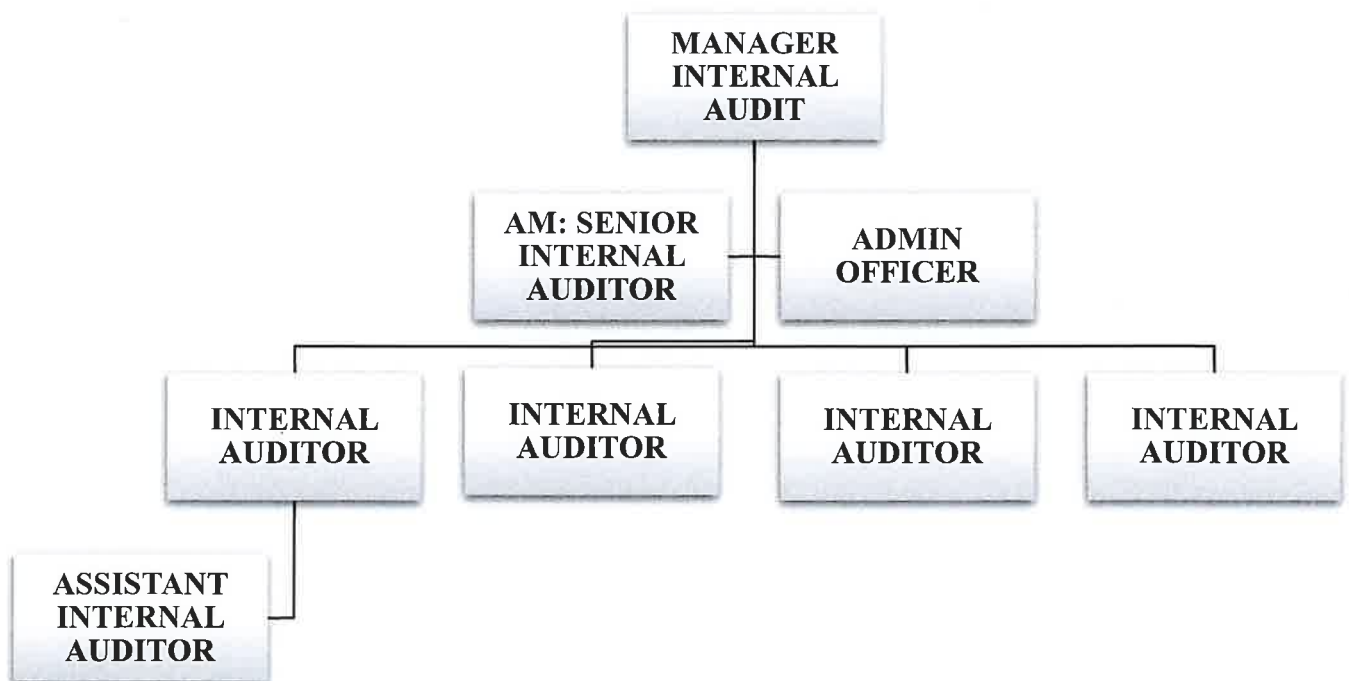
- 9.4.1 The Municipality is in the process of reviewing and approving the new organizational structure. The structure below was adopted in 2014 however does not provide a true reflection of the current Internal Audit staff complement e.g. the unit currently has an Administrative Officer and that position is not reflected in the below structure. The review of the structure will be aligned to the future operational requirements of the Internal Audit Unit.

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#### 9.4.2 Proposed Structure

- The Committee to note that the Draft High Level Organizational Structure was discussed at the urgent Mayoral Committee (MAYCO) meeting held on the 2nd of November 2023. The MAYCO, after consideration of the Draft High Level Organizational Structure, submitted to Council meeting held on 29 November 2023 for approval.
- The Draft Structure for lower levels is in progress, Departments were engaged for their submission and inputs, and it will be presented at LLF and tabled at Council meeting.
- The Internal Audit proposed Structure is as follows:



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**9.5 Budgeted Internal Audit Hours**

The table below sets-out the hours allocated per employee in accordance with the total planned audit projects, training/conference/meetings; leave and general administration duties:

<b>Name</b>	<b>Position</b>	<b>Available (Audit) (Hrs.)</b>	<b>Training/ Conference/ Meetings (Hrs.)</b>	<b>Annual Leave (Hrs.)</b>	<b>Study Leave (Hrs.)</b>	<b>Sick Leave (Hrs.)</b>	<b>Admin (Hrs.)</b>	<b>Available Working Hrs. (Year)</b>
VM Manthata	Manager Internal Audit	1040	176	128	–	216	360	1920
AM Mdhuli	Internal Auditor	1300	176	128	–	216	100	1920
N Mahube	Administrative Officer	–	176	128	–	216	1400	1920
RJ Moitsheki	Audit Clerk (Acting Internal Auditor)	1300	176	128	–	216	100	1920
Service Providers	Audit Panel	520	–	–	–	–	–	520
	<b>TOTAL</b>	<b>4160</b>	<b>704</b>	<b>512</b>	<b>–</b>	<b>864</b>	<b>1960</b>	<b>8200</b>



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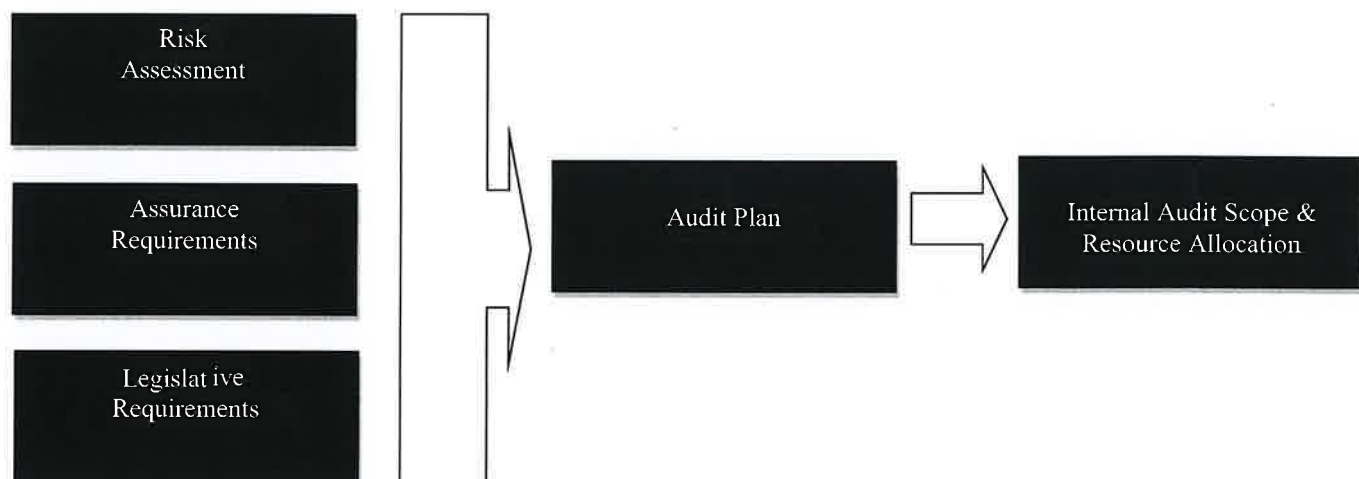
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**9.6 Development of Internal Audit Plan**

The MFMA requires that Annual Internal Audit Plan is prepared, to facilitate effective communication and planning. Internal Audit prepared a risk-based Internal Audit Plan for the financial year ending 30 June 2025.

The proposed internal audit plan described below have been prepared to direct internal audit effort, based on available and envisaged resources, in terms of a risk-based methodology. A risk and control assessment report has been prepared, where Management participated in identifying key risks facing the Municipality, and key control to mitigate identified risks including risk and action owners. The risk assessment constitutes an integral phase in the preparation of the audit plan. We wish to highlight that the identification and management of risks is the primary responsibility of Council and Management. We have also taken into account the following items while preparing the attached internal audit plan:

- The need for adequate coverage v/s the resources available for Internal Audit;
- Our experience in preparing and executing Internal Audit Plan;
- Capacity of the Internal Audit Unit;
- The following is a diagrammatical overview of the process by which the proposed internal audit plan was formulated:



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**9.7 Risk Assessment/Register**

Strategic Risk Assessment workshop was held on the 09<sup>th</sup> of July 2024. Workshop participants consider the controls currently in place to mitigate the risk/ causes. Controls are any action taken by Management to mitigate or reduce the level of risk.

In that report, we noted high and medium risks where their controls were asserted not to be well managed, meaning that their current control effectiveness where not satisfactory, these risks were the key focus of Internal Audit. The following is a listing of 13 risks that were asserted not to be well managed, sorted by focus area/risk category from the above mentioned "risk and control assessment report".

<b>MCLM Strategic Goals</b>	<b>Risk</b>	<b>Inherent Risk</b>	<b>Residual Risk</b>
To Provide Financial Viability & Management	1. Decline in Financial Viability	25	25
To Provide Local Economic & Social Development	2. Declining Local Economic Activity	25	20
	3. Deterioration of the Geological conditions (dolomitic land)	25	20
To Provide Basic Services	4. High Distribution Losses	20	20
To Provide Good Governance & Public Participation	5. Fraud and Corruption	25	16
To Provide Basic Services	6. Environmental Pollution	20	16
To Provide Good Governance & Public Participation	7. Negative Audit Opinion	20	16
To Provide Municipal Transformation & Organisational Development	8. Growth of Informal Settlements	20	16
To Provide Basic Services	9. Aging and Dilapidated Infrastructure	25	15
To Provide Municipal Transformation & Organisational Development	10. Limited Resources to fulfil Municipal mandate (High Vacancy rate)	25	12
To Provide Financial Viability & Management	11. Non-compliance to Supply Chain Management Policies	25	12
	12. Poor Contract Management	25	12
To Provide Municipal Transformation & Organisational Development	13. ICT Business Disruption	16	12

<b>Likelihood</b>	<b>Impact</b>				
	Low (1)	Minor (2)	Moderate (3)	Significant (4)	Critical (5)
Almost certain (5)	Medium (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
Likely (4)	Low (4)	Medium (8)	High (12)	Very High (16)	Very High (20)
Moderate (3)	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Medium (6)	Medium (8)	Medium (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

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**10.1 ANNUAL RISK-BASED AUDIT PLAN (2024/2025)**

#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
<b>RISK BASED AUDIT PROJECTS</b>						
1	All Divisions	Fraud Hotline	<b>ER.5</b>	Refer irregular incidents reported via the Fraud Hotline to Management. Record progress on each case reported with the suitable outcome. Table the Status Report of fraud hotline cases reported to EXCO and Audit Committee on a quarterly basis.	<b>160(40hrs pq)</b>	Q1-Q4, depending on the reported cases
2	<b>Finance (CFO)</b>	Review of Annual Financial Statements (2023/2024)	<b>ER.01</b>	<ul style="list-style-type: none"> <li>Review completeness of information captured in the Annual Financial Statement.</li> <li>Verify opening balance to prior years closing balance as per audited AFS</li> <li>Agree account balances on the face of AFS with the notes</li> <li>Agree account balance in the Trial balance to the AFS</li> <li>Ensure that proper review of AFS was performed by the CFO</li> <li>Confirm that Audit file is prepared</li> <li>Inspect that component of Annual Financial Statements are all included as per GRAP checklist</li> </ul>	<b>80</b>	Q1 July-Sept 2024

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
3	Corporate Shared Services (Marketing & Communication)	Review of Annual Report (2023/2024)	N/A	<ul style="list-style-type: none"> <li>Obtain the draft Annual Report for 2022/2023 financial period and review completeness of required information.</li> <li>Review the captured information to ensure that it is accurate, relevant and complete.</li> <li>Ensure that the timelines of the Annual Report Process Plan are adhered to.</li> </ul>	40	Depending on the date of submission of the report.
4	Finance (Expenditure)	Expenditure Management	ER-01	<ul style="list-style-type: none"> <li>Ensure compliance with laws, regulations, policies and procedures.</li> <li>To verify whether there is an Expenditure Management Policy adopted by Council.</li> <li>To verify whether an SOP (Standard Operating Procedure) is developed.</li> <li>To verify and confirm whether withdrawals from the Municipal Bank Account are done by delegated officials and done in writing and authorised by the Accounting Officer.</li> <li>To verify whether creditors are paid within 30 days of receiving invoices or statements.</li> <li>To verify whether petty cash transactions are authorised by delegated officials and procedures are followed in terms of petty cash transactions.</li> </ul>	160	Q2 Oct-Dec 2024

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
				<ul style="list-style-type: none"> <li>To verify whether there are interest paid on late payments due to negligence.</li> <li>To verify whether salaries and wages are made in accordance with pay sheets approved by the Head of Expenditure.</li> <li>To verify whether Reconciliations are done on a monthly basis and refunds in respect of other deposits accounts are refunded to the bank account originally certified by the beneficiaries at the time of payments.</li> <li>To verify and confirm whether there are no payments duplicates and if they exist what action is taken to recoup the amount.</li> </ul>		
5	Finance (Budget & Treasury)	Assets Management	ER.01	<ul style="list-style-type: none"> <li>Compliance with laws, regulations, policies and procedures.</li> <li>Evaluate the adequacy and effectiveness of the Assets Management process relating to adherence to policies, acquisition of assets, receipt and update of the assets register, safe guarding of assets, and verification of assets.</li> <li>Verify the completeness of the fixed asset register.</li> <li>Verify the accuracy of the Infrastructure and Movable register</li> </ul>	160	Q2 Oct-Dec 2024



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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
				<ul style="list-style-type: none"> <li>• Test the controls surrounding infrastructure and movable asset.</li> <li>• Verify the extent of compliance with GRAP 17</li> <li>• Perform physical verification of Assets</li> <li>• Review of systems for maintaining of assets (for efficiency)</li> <li>• Assess to ensure that assets are adequately insured.</li> <li>• Review of the commitments register to ensure that is accurate</li> <li>• Assess that completed Infrastructure Projects are capitalized appropriately</li> </ul>		
6	Community Services (Traffic)	Cash Count/: Traffic Department	ER.01	<ul style="list-style-type: none"> <li>• To review the adequacy and effectiveness of internal controls over management of cash within MCLM Traffic Department in terms of Cash Management Policy.</li> <li>• Surprise visits will take place at Carletonville and Fochville Traffic Sections.</li> <li>• Verify whether Provincial Department pay the Municipality 20% percent on monthly collected amount.</li> <li>• Compare the daily income statement and amount collected to the CD (Natis Print out) statement to ensure that is balancing.</li> </ul>	120	Q2 Oct-Dec 2024

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
7	Finance (SCM)	UIF & W		<ul style="list-style-type: none"> <li>To verify whether there is an existing UIF&amp;W Policy adopted by the Council.</li> <li>To verify whether there is a UIF&amp;W Register in Place.</li> <li>To verify and confirm whether UIF&amp;W of previous financial years have been investigated and recommendations implemented.</li> <li>To verify whether Expenditure in the Register has been classified per Unauthorised, Irregular and Wasteful Expenditure.</li> <li>To verify whether employees are held accountable for any Unauthorised, Irregular, Fruitless and Wasteful Expenditures incurred in their respective Sections.</li> <li>To verify whether processes are followed in cases of unauthorised, Irregular or Fruitless and Wasteful Expenditure.</li> </ul>	160	Q3 Jan-March 2025
8	Corporate Shared Services (Human Resource)	Management of Human Resource	ER.10	<ul style="list-style-type: none"> <li>Review the adequacy and effectiveness of controls related to human resource process plan; policies and procedures review.</li> <li>Enquire whether policies are reviewed regularly and system are in place to</li> </ul>	160	Q3 Jan-March 2025

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
				<p>manage and monitor Human Resource Policies.</p> <ul style="list-style-type: none"> <li>• Verify whether employee's files are maintained to acceptable standard and all required information are included in the personal files according to the checklist.</li> <li>• Review whether Workplace Skills Plan is approved;</li> <li>• Verify whether implemented activities on Skills Workplace Plan are properly filed and included in the Skills Workplace Plan.</li> <li>• To verify whether the following Human resources divisions are performed effectively and efficiently: Recruitment; Employee Relations and Wellness; Skills Development and Training; and Benefits.</li> </ul>		
9	Community Services (Waste)	Waste Management	ER.06	<p>To evaluate the following major processes:</p> <ul style="list-style-type: none"> <li>• Compliance with the MFMA and NEMWA, policies and procedures.</li> <li>• Whether Waste Management Strategy and Operational Plan are in place.</li> <li>• To ascertain whether illegal dumping is accurately monitored and followed-up.</li> <li>• Monitoring and evaluation measures with regards to Solid Waste</li> </ul>	160	Q3 Jan-March 2025

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
10	Finance (SCM)	Procurement Processes: Tenders	ER.11	<p>Management Department.</p> <ul style="list-style-type: none"> <li>• Validity, accuracy and completeness of records.</li> <li>• To evaluate the adequacy of the Tender processes relating to adherence to policy, invitation of bids, and receipts of bids;</li> <li>• To evaluate the processes of Bid Evaluation Committee and Adjudication Committee;</li> <li>• To evaluate clearing of successful bidders before the awarding of contract;</li> <li>• To verify whether there is proper record keeping and contract management.</li> <li>• Review current vendor selection and evaluation policies and procedures.</li> <li>• Understand how each Manager's role/responsibilities link to the purchase requisitions/purchase orders process (segregation of duties)</li> <li>• Review current vendor bidding policies and procedures.</li> <li>• Interview individuals involved with the vendor bid process.</li> <li>• Select the top five Service Provider contracts and ensure that adequate</li> </ul>	160	Q4 Apr-June 2025

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
				<p>documentation of the competitive bidding process exists.</p> <ul style="list-style-type: none"> <li>Interview personnel in the purchasing department to ascertain the timelines it takes for processing.</li> <li>Select maybe two purchase requisitions and purchase orders and test that proper signatures for approval before processing are available and that proper documentations is in place.</li> </ul>		
11	<b>Corporate Shared Services</b> (Human Capital)	Verification of Salary Scales: SALGBC Employees Annual Increase	<b>ER.01</b>	<ul style="list-style-type: none"> <li>To determine the accuracy and completeness of Human Capital calculations on yearly salary increase.</li> <li>To verify and confirm whether South African Local Government Bargaining Council (SALGBC) circular for yearly salary and wage increase is interpreted correctly.</li> </ul>	<b>40</b>	Q4 Apr-June 2025
12	<b>Corporate Shared Services (Fleet)</b>	Fleet Management	<b>ER.01</b>	<ul style="list-style-type: none"> <li>To review whether Municipal vehicles are driven with valid driver's licenses and Professional Driver Permits.</li> <li>To ascertain whether there is proper monitoring of fuel by departments.</li> <li>To ensure whether there is validity, accuracy and completeness of information recorded on vehicle logbooks.</li> <li>The adherence and compliance with the MCLM Fleet Management Policy</li> </ul>	<b>160</b>	Q4 Apr-June 2025



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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
				and the implementation of Fleet Management Operating Procedures. <ul style="list-style-type: none"> <li>Compliance with GRAP 17 requirement for the fixed assets register.</li> </ul>		
<b>LEGISLATIVE/COMPLIANCE AUDITS</b>						
13	COO (PMO)	Pre-Determined Objectives (PDO) Q4 (2023/2024)	N/A	Determine whether the reported performance against predetermined objectives is relevant, reliable and useful in all material respects, based on predetermined criteria.	160	Q1 July-Sept. 2024
14	COO (PMO)	Pre-Determined Objectives (PDO) Annual (2023/2024)	N/A	Determine whether the reported performance against predetermined objectives is relevant, reliable and useful in all material respects, based on predetermined criteria.	160	Q1 July-Sept. 2024
15	COO (PMO)	Pre-Determined Objectives (PDO) Q1 (2024/2025)	N/A	Determine whether the reported performance against predetermined objectives is relevant, reliable and useful in all material respects, based on predetermined criteria.	160	Q2 Oct-Dec 2024
16	COO (PMO)	Pre-Determined Objectives (PDO) Q2 (2024/2025)	N/A	Determine whether the reported performance against predetermined objectives is relevant, reliable and useful in all material respects, based on predetermined criteria.	160	Q3 Jan-March 2025
17	COO (PMO)	Pre-Determined Objectives	N/A	Determine whether the reported performance against predetermined objectives is relevant, reliable and useful	160	Q3 Jan-March 2025

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
		(PDO) Mid-Term (2024/2025)		in all material respects, based on predetermined criteria.		
18	COO (PMO)	Pre-Determined Objectives (PDO) Q3 (2024/2025)	N/A	Determine whether the reported performance against predetermined objectives is relevant, reliable and useful in all material respects, based on predetermined criteria.	160	Q4 April-June 2025
<b>FOLLOW-UP AUDITS</b>						
19	All Divisions	Internal Audit Follow-Up Audits (2022/2023) and (2023/2024)	N/A	Follow-up of Internal Audit reports issued during the previous financial years to review the status of implementation of agreed action plans	160(40hrs pq)	Q1-Q4, depending on the implementation date according to individual Internal Audit reports issued Q1-Q4
20	All Divisions	Operational Clean Audits (OPCA 2023/2024)	N/A	Follow-up of management letter issued during the previous financial year to review the status of progress with regards to the implementation plan to address matters raised by AG to avoid recurrence.	160(40hrs pq)	
21	All Divisions	Key Controls	N/A	Assess and gauge the movement in the status of key controls from the previous to the current assessment collectively for each of the three audit dimensions of financial information, performance information and compliance with laws and regulations	160(40hrs pq)	Q1-Q4, from the date the report was issued to Internal Audit

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
22	Finance	MFMA Compliance Checklist	N/A	Verification of the MFMA Compliance Checklist	160(40hrs pq)	Q1-Q4, from the date the report was issued to Internal Audit
<b>OUT-SOURCED AUDIT PROJECTS</b>						
23	Municipal Manager (Legal)	Contract Management	<b>ER.12</b>	<ul style="list-style-type: none"> <li>Review the adequacy and effectiveness of controls relating to centralisation of Contract Management, review contract management system.</li> <li>Approved Contract Management policies and/or procedure manuals.</li> <li>To determine whether contracts are approved in terms of delegation of authority and contract management policy.</li> <li>Determining the completeness, validity of the contract register.</li> <li>To determine whether there is adequate and effective record keeping.</li> <li>To determine whether contract performance is monitored.</li> <li>Review the adequacy and effectiveness of Contract Management System.</li> </ul>	260	Q3 Jan-March 2025
24	Finance (Revenue)	Audit of Revenue	<b>ER.01</b>	<ul style="list-style-type: none"> <li>Review Revenue Enhancement Strategy and Credit Control Strategy.</li> <li>Enquire whether Debt &amp; Revenue Policy is in place.</li> </ul>	260	Q4 April-June 2025

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#	Division	Business Process / Auditable Area	Risk No.	High Level Scope of Work	Budgeted Hours	Anticipated Timing
				<ul style="list-style-type: none"> <li>To verify whether Municipal service deposit was paid and required documentation attached on the consumer agreement forms before services can be provided to the consumers.</li> <li>To verify whether Indigent account write offs are approved by Council.</li> <li>To verify whether periodic review of disconnected metres by contractor's performance are monitored internally.</li> <li>To verify accuracy of the debtors age analysis to determine whether unidentified deposit are cleared in consumer account.</li> </ul>		
<b>AD-HOC/MANAGEMENT REQUESTS</b>						
<b>Due to the Internal Audit capacity, provision has been made for three (3) Management requests.</b>						
25					160	
26					160	
27					160	

**\*\* TOTAL AUDIT HOURS : 4160**

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**10.2 THREE-YEAR STRATEGIC RISK-BASED AUDIT PLAN: 2024/2025 – 2025/2026 – 2026/2027**

#	PROJECT/FOCUS AREA	RISK NO.	INHERENT RISK	RESIDUAL RISK	INTERNAL AUDIT PLAN (2024/2025)	INTERNAL AUDIT PLAN (2025/2026)	INTERNAL AUDIT PLAN (2026/2027)
1	Fraud Hotline	ER.05	25 (High)	16 (High)	X	X	X
2	Review of Annual Financial Statements(2023/2024)	ER.01	25 (High)	25 (High)	X	X	X
3	Review of Annual Report (2023/2024)	N/A	N/A	N/A	X	X	X
4	Verification of Salary Scales: SALGBC Employees Annual Increase	ER.01	25 (High)	25 (High)	X	X	X
5	Pre-Determined Objectives (PDO) Q4 (2023/2024)	N/A	N/A	N/A	X	X	X
6	Pre-Determined Objectives (PDO) Annual (2023/2024)	N/A	N/A	N/A	X	X	X
7	Pre-Determined Objectives (PDO) Q1 (2024/2025)	N/A	N/A	N/A	X	X	X
8	Pre-Determined Objectives (PDO) Q2 (2024/2025)	N/A	N/A	N/A	X	X	X
9	Pre-Determined Objectives (PDO) Mid-Term (2024/2025)	N/A	N/A	N/A	X	X	X
10	Pre-Determined Objectives (PDO) Q3 (2024/2025)	N/A	N/A	N/A	X	X	X
11	MFMA Compliance Checklist	N/A	N/A	N/A	X	X	X
12	Internal Audit Follow-Up Audits (2020/2021); (2021/2022) (2022/2023) & (2023/2024)	N/A	N/A	N/A	X	X	X



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#	PROJECT/FOCUS AREA	RISK NO.	INHERENT RISK	RESIDUAL RISK	INTERNAL AUDIT PLAN (2024/2025)	INTERNAL AUDIT PLAN (2025/2026)	INTERNAL AUDIT PLAN (2026/2027)
13	Operational Clean Audits (OPCA 2022/2023)	N/A	N/A	N/A	X	X	X
14	Key Controls	N/A	N/A	N/A	X	X	X
15	Procurement Processes: Tenders	ER.11	25 (High)	12 (High)	X		
16	Expenditure Management	ER.01	25 (High)	25 (High)	X		
17	Assets Management	ER.01	25 (High)	25 (High)	X		
18	UIF & W	ER.01	25 (High)	25 (High)	X		
19	Management of Human Resource	ER.10	25 (High)	12 (High)	X		
20	Contract Management	ER.12	25 (High)	12 (High)	X		
21	Audit of Revenue	ER.01	25 (High)	25 (High)	X		
22	Waste Management	ER.06	20 (High)	16 (High)	X		
23	Fleet Management	ER.01	25 (High)	25 (High)	X		
24	Cash Count/: Traffic Department	ER.01	25 (High)	25 (High)	X		
25	High distribution losses on Water & Electricity	ER.04	20 (High)	20 (High)		X	
26	Review ICT System Plans	ER.13	16 (High)	12 (High)		X	