

MPUMALANGA PROVINCIAL GOVERNMENT

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Department of Finance

Litiko LeteTimali

UmNyango weZeemali

Departement van Finansies

Kgoro ya Matlotlo

PROVINCIAL TREASURY CIRCULAR NO 43 OF 2013

THE ACCOUNTING OFFICER: VOTE 1: OFFICE OF THE PREMIER (DR NONHLANHLA MKHIZE)
THE ACCOUNTING OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS
(MR D MAHLOBO)

THE ADMINISTRATOR: BUSHBUCKRIDGE LOCAL MUNICIPALITY (MR D SHABANGU)
THE MUNICIPAL MANAGER: CHIEF ALBERT LUTHULI LOCAL MUNICIPALITY (MR VN MPILA)
THE MUNICIPAL MANAGER: DIPALESENG LOCAL MUNICIPALITY (MR V NGCOBO)
THE MUNICIPAL MANAGER (ACTING): DR JS MOROKA LOCAL MUNICIPALITY (MR Z SKHOSANA)
THE MUNICIPAL MANAGER: DR PIXLEY KA ISAKA SEME LOCAL MUNICIPALITY (MR PB MALEBYE)
THE MUNICIPAL MANAGER: EHLANZENI DISTRICT MUNICIPALITY (ADV H MBATHA)
THE MUNICIPAL MANAGER (ACTING): EMAKHAZENI LOCAL MUNICIPALITY (MS T SHOBA)
THE ADMINISTRATOR: EMALAHLENI LOCAL MUNICIPALITY (MR T VAN VUUREN)
THE MUNICIPAL MANAGER: GERT SIBANDE DISTRICT MUNICIPALITY (MR CA HABILE)
THE MUNICIPAL MANAGER: GOVAN MBEKI LOCAL MUNICIPALITY (MR M MAHLANGU)
THE MUNICIPAL MANAGER: LEKWA LOCAL MUNICIPALITY (MR L TSHABALALA)
THE MUNICIPAL MANAGER (ACTING): MBOMBELA LOCAL MUNICIPALITY (MR. LS DITSEGO)
THE MUNICIPAL MANAGER: MKHONDO LOCAL MUNICIPALITY (MR AN MAHLANGU)
THE MUNICIPAL MANAGER: MSUKALIGWA LOCAL MUNICIPALITY (MR M ZUNGU)
THE MUNICIPAL MANAGER (ACTING): NKANGALA DISTRICT MUNICIPALITY (MR AG ZIMBWA)
THE MUNICIPAL MANAGER: NKOMAZI LOCAL MUNICIPALITY (MR MD NGWENYA)
THE MUNICIPAL MANAGER: STEVE TSHWETE LOCAL MUNICIPALITY (MR WD FOCHE)
THE MUNICIPAL MANAGER (ACTING): THABA CHWEU LOCAL MUNICIPALITY (MR N NKOSI)
THE MUNICIPAL MANAGER: THEMBISILE HANI LOCAL MUNICIPALITY (MR JI SINDANE)
THE MUNICIPAL MANAGER: UMJINDI LOCAL MUNICIPALITY (MR D MSIBI)
THE MUNICIPAL MANAGER: VICTOR KHANYE LOCAL MUNICIPALITY (MS RM MAREDI)

THE GENERAL MANAGER: SUSTAINABLE RESOURCE MANAGEMENT: DEPARTMENT OF FINANCE
(MS G MILAZI)
THE GENERAL MANAGER: FINANCIAL GOVERNANCE: DEPARTMENT OF FINANCE
(MS J BEZUIDENHOUT)
THE GENERAL MANAGER: ASSETS AND LIABILITIES MANAGEMENT: DEPARTMENT OF FINANCE
(MR R MASAMBO) (ACTING)



AUDITOR-GENERAL ACTION PLANS

You are kindly referred to Provincial Circulars 37 and 38 of 2013 addressing the Auditor-General action plans and that also details the expectations from Municipalities.

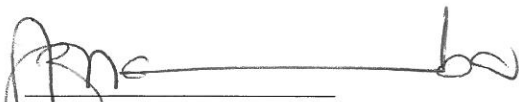
The Audit Management report is provided to the management of the auditee and the Executive Authority at the end of the audit. It details the findings from procedures performed, identifies the root causes of these findings and makes recommendations for improvement. Management is expected to provide management comments in order to address the issues included in the Report. It is important to note that, in the event that a matter is regarded as material and management does not respond adequately or does not provide adequate supporting documents, such a matter may be elevated to the Audit Report.

In light of the above, it is consequently imperative for Municipalities to ensure that all issues in the Audit Management report be included in the remedial action plans and not only the issues reflecting in the Audit report. This will ensure that issues that need attention are managed and monitored to avoid the same issues being included in the next year's Management or Audit report.

Please note that the Provincial Treasury will evaluate all action plans received from Municipalities to determine if issues in the Audit Management report have been addressed adequately and feedback will be provided in this regard.

Your co-operation is appreciated.

Regards


MS NZ NKAMBA
HEAD OF DEPARTMENT
DATE: 19/12/2013