

# **éDUMBE LOCAL MUNICIPALITY**



## **INTERNAL AUDIT PLAN FOR 2018/19 FINANCIAL YEAR**

## 1. BACKGROUND

### éDumbe Local Municipality:

éDumbe Local Municipality is one of the five local municipalities within the Zululand District. Its powers and functions are defined in the Constitution (Schedules 4 and 5 and Chapter 7) and refined further in the Municipal Structures Act (Section 84 and 85) and notice gazetted by the MEC for Local Government.

### Overview of the éDumbe Local Municipality:

- ❖ Main town is the commercial centre in Paulpietersburg;
- ❖ Strong in crop production and forestry.

## 2. INTRODUCTION

The Institute of Internal Auditors defines Internal Auditing as follows:

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

## 3. PURPOSE OF THIS DOCUMENT

This document sets out the Annual Internal Audit Plan for the financial year ending 30 June 2019 for consideration and approval by Management and the Audit Committee. The plan was prepared based on:

- ❖ The strategic and major risks identified and determined by the priority of ranking based on the Internal Audit three year plan, of identified audit areas;
- ❖ The gradual implementation of the “combined assurance” principle whereby the efforts of various assurance providers are effectively coordinated to avoid duplication and inefficiencies;

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

- ❖ The Municipality's Council through the Audit Committee of the Municipality;
- ❖ Kwazulu Natal Department of COGTA;
- ❖ National Department of COGTA;
- ❖ Municipal Manager;
- ❖ Executive Directors;
- ❖ Municipal Public Accounts Committee; and
- ❖ Audit Committee.

The overall approach was to formulate a risk-based Annual Internal Audit Plan to align the priorities of the Internal Audit function with the strategic objectives and goals of the éDumbe Local Municipality and the related strategic and major business risks as identified by management and the Auditor General.

## 4. RESTRICTION ON DISTRIBUTION OF THIS DOCUMENT

This document has been prepared for the sole and exclusive use of the éDumbe Local Municipality and will not be held responsible to any third party who may use or rely upon the contents of this document for purposes other than that for which it was originally intended.

## 5. INTERNAL AUDIT – ROLES AND RESPONSIBILITIES

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

### 5.1. GOVERNANCE

The Internal Audit function assists Management in achieving goals of the éDumbe Local Municipality 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 (organisational performance);

- ❖ Accountability is ensured and corporate ethics and values are preserved.

### 5.2. RISK MANAGEMENT

Internal Audit assists Management of the éDumbe Local Municipality in identifying, evaluating and assessing significant strategic and organisational risks and to provide independent, objective assurance as to the effectiveness of related internal controls.

Furthermore, Internal Audit will further assist management by examining, evaluating, reporting and recommending improvements on the adequacy and effectiveness of the risk management process within the éDumbe Local Municipality.

### 5.3. 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. The Internal Audit function is authorised to:

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

The Internal Audit function is not authorised to:

- ❖ Initiate or approve accounting transactions external to the internal auditing function;
- ❖ Direct the activities of any organisation employee not employed by the internal auditing function, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors in carrying out investigations.

The Internal Audit function 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 as well as relevant éDumbe Local Municipality policies and procedures.

### 5.4. PLANNING AND REPORTING

Planning and reporting activities of the Internal Audit function includes amongst others:

- ❖ Preparation of a detailed Annual Internal Audit Plan;
- ❖ Liaison with top Management, External Auditors and key stakeholders;
- ❖ Reporting to the Municipal Manager and Management;
- ❖ Follow-up on reports issued.

### 5.5. PROJECT MANAGEMENT

Project Management activities of the Internal Audit function includes amongst others:

- ❖ Organising and directing audit staff,
- ❖ Review of working papers and reports;
- ❖ Monitoring actual activities against the Annual Internal Audit Plan;
- ❖ Quality assurance reviews.

### 5.6. ADVISORY SERVICES

Advisory service activities of the Internal Audit function includes amongst others:

- ❖ Providing assistance and expertise on either newly developed systems or improving current systems;
- ❖ Assisting management with the facilitation of risk assessments and the implementation of a formal system of risk management;
- ❖ Act as a "sounding board" to management for ad-hoc projects.

## 6. MANAGEMENT RESPONSIBILITIES

Management is responsible for the establishment and maintenance of an effective system of governance, risk management and internal control.

The objective of the system of internal control is, *inter alia*, to provide Management with reasonable, but not absolute, assurance that:

- ❖ Risks are properly managed;
- ❖ Assets are safeguarded;
- ❖ Financial and operational information are reliable;
- ❖ Operations are effective and efficient;
- ❖ Laws, regulations and contracts are complied with.

## **7. FRAUD CONSIDERATIONS**

The principal safeguard against fraud, misstatement and irregularities is an effective system of internal control. It must, however, be recognised that there are inherent limitations in any system of internal control – including human error and circumventions through collusion. The prevention and detection of fraud is therefore Management's responsibility.

## **8. CO-ORDINATION AND CO-OPERATION**

It is accepted that the co-operation and availability of the Municipality's personnel plays a significant role in impacting on the effectiveness and efficiency of internal audit service to the Municipality. Every effort must be made to obtain the complete co-operation of Departmental Site management.

## **9. OUR APPROACH**

### **9.1. SCOPE OF INTERNAL AUDIT**

The scope of Internal Audit, in line with good Corporate Governance principles and the éDumbe Local Municipality's Audit Charter, is to determine whether éDumbe Local Municipality's network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- ❖ Risks are appropriately identified and managed;
- ❖ Interaction with the various governance groups occurs as required;
- ❖ 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 municipality's control process;
- ❖ Significant legislative or regulatory issues impacting the municipality are recognised and addressed appropriately;
- ❖ Proactive steps towards the Skill Development and Human Resource Management including antecedent verification should cover serious Operational Risk emanating from high attrition rate - a common phenomenon in South Africa;
- ❖ Adherence to Municipal Finance Management Act, Municipal Systems Act, Division of Revenue Act, Supply Chain Management Framework etc;
- ❖ Compliance with various policies for example the Supply Chain Management, Human Resource Policy, Debtors Policy, Investment Policy, etc;
- ❖ Corporate Governance such as various Committees is meeting with regularity and agenda. Minutes are properly documented and circulated and follow up action is taken and reviewed in a timely manner.

Although investigating fraud and other irregularities are not the primary focus of an Internal Audit approach, Internal Audit should maintain close liaison with Management should any such issues be identified.

### **9.2. REPORTING AND COMMUNICATION**

- ❖ Communication, orally and through reports, is an essential part of the Internal Audit process.
- ❖ Internal Audit should also communicate with Management through a series of planned formal meetings.
- ❖ Progress reports are to be submitted to Management on an ongoing basis. A quarterly summarised report is to be submitted to Management with a copy going to the Audit Committee. Reports are to clearly demonstrate the control and operational concerns arising from the reviews, the potential impact and the practical reasoned recommendations for

change. Any critical issues to be reported orally to Management and the Audit Committee immediately upon identification. Management to be given 05 working days to respond to internal audit reports

- ❖ Follow-up audits to be carried out to ensure that control weaknesses have been adequately rectified or that appropriate action is being planned.

### 9.3. INTERNAL CONTROL CHECKLIST

We will concentrate on the basic internal control environment (Financial Management review). Internal Audit will concentrate on the operational risks identified during the risk assessment. Management is responsible for mitigating all risks. The main focus during the review of internal controls will be to evaluate the effectiveness of controls around initiation and approval of transactions prior to final processing and recording.

### 9.4. COMMENCING THE AUDIT

Before an audit at a division is commenced, Internal Audit will prepare an Audit Planning Memorandum (Engagement Letter) in consultation with the Head of the Department. This will ensure that the department's expectations are addressed.

## 10. STRATEGIC INTERNAL AUDIT PLAN 2016/2017 TO 2018/2019

The Strategic three year rolling Audit Plan will be maintained and updated according to the annual risk assessments.

Audit Area	Year 1	Year 2	Year 3
	2016/2017	2017/2018	2018/2019
<b>COMPLIANCE WITH LEGISLATION</b>			
Municipal Finance Management Act (MFMA);·	X	X	X
Division of Revenue Act (DoRA);·	X	X	X
Municipal Systems Act;·	X	X	X
Municipal Structures Act.·	X	X	X
<b>LOSS CONTROL</b>			
Identification, recording, investigation and follow up of action plan	X		
<b>PERFORMANCE MANAGEMENT SYSTEM (PMS)</b>			
Quarterly audit of performance of information	X	X	X
Review of entire PMS process for alignment to the Integrated Development Plan and SMART principles	X	X	X
<b>RISK MANAGEMENT</b>			
Risk Management i.e. Policy, Plan and Implementation;		X	X
Fraud Prevention i.e. Policy, Plan and Implementation;·		X	X
Establishment and functioning of Risk Committee;·		X	X
Code of Ethics;·		X	X
Disaster Recovery Planning;·		X	X
Disaster Response Planning;·		X	X
Succession Planning;·		X	X
Delegation framework, including all staff.		X	X
<b>INTERGRATED DEVELOPMENT PLAN (IDP)</b>			
Compliance with relevant legislation for the IDP process	X	X	X
<b>OFFICE OF THE MUNICIPAL MANAGER</b>			
Back to basics			X
Review the effectiveness of management committee meetings			X

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Audit Area	Year 1	Year 2	Year 3
	2016/2017	2017/2018	2018/2019
Effective functioning of Risk Management, Internal Audit and Performance Management Audit Committee.	X	X	
Review performance of Audit Committee, Performance Management Audit Committee and Municipal Public Accounts Committee		X	X
Community Participation and Strategies			X
<b>CORPORATE SERVICES</b>			
Effectiveness of Occupational Health and Safety Committee	X		X
Records Management (Registry)	X		
Records Management (Council Minutes and Agendas)	X	X#	
Disaster Management	X#		X
Legal Services		X	X#
Corporate Governance: Fraud & Corruption			X
<b>HUMAN RESOURCES</b>			
Recruitment and Appointments;·	X#		X
Terminations;·	X#		X
Leave Administration;·		X	X#
Overtime Management;·			X
Employment Equity and Transformation;·			X
Training and Development;·		X	X#
Review of the HR policies	X	X	X#
<b>INFORMATION TECHNOLOGY (IT) GENERAL CONTROLS</b>			
IT Policies	X#	X	X
Security Management	X#	X	X
Computer Operations	X#	X	X
User Accounts Management	X#	X	X
IT Disaster Recovery Plan	X#	X	X
Physical Security and Environmental Control	X#	X	X
Change Management	X#	X	X
Information Security	X#	X	X
CAATs	X#	X	X
MSCOA	X	X	X
<b>COMMUNITY SERVICES</b>			
Waste Management		X	X#
Cemeteries		X	X#
Libraries			X
<b>INTERIM AND ANNUAL FINANCIAL STATEMENTS</b>			
Review of Interim Financial Statements.			X
Review of Annual Financial Statements.	X	X	X
<b>BANKING AND CASH MANAGEMENT</b>			
Investments;·	X	X	X
Bank and Cash Management;·	X	X	X
Petty Cash.·	X	X	X
<b>BUDGET &amp; REPORTING</b>			
Budget Compliance review.	X	X#	X

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Audit Area	Year 1	Year 2	Year 3
	2016/2017	2017/2018	2018/2019
Bank Reconciliations;·	X	X	X
<b>PAYROLL</b>			
Payroll management;·	X#		X
Subsistence and travel allowances;·			X
Councillors Allowances.·			X
<b>SUPPLY CHAIN MANAGEMENT</b>			
Ordering	X	X#	X
Tender process (Demand, Acquisition, Logistics, Disposal and Risk Management)	X	X#	X
Receiving process	X	X#	X
Invoicing and reconciliation	X	X#	X
Contract management	X	X#	X
Creditors ( Including payments)	X	X#	X
Inventory Management (Stores)	X	X#	X
Declaration of interest	X	X#	X
<b>ASSET MANAGEMENT</b>			
Fixed Asset Register	X	X#	X
Reconciliation	X	X#	X
Fleet Management	X	X#	X
<b>BILLING AND REVENUE</b>			
Rates	X	X#	X
Electricity	X	X#	X
Refuse	X	X#	X
Traffic	X	X#	X
Building Plans	X	X#	X
Landfill site	X	X#	X
Indigent management		X	X
Tariffs	X	X#	X
Revenue policies	X	X#	X
Reconciliations	X	X#	X
<b>TECHNICAL SERVICES</b>			
Electricity Infrastructure		X	X
Roads and Maintenance			X
Capital Projects	X	X#	X
Drought Management	X	X#	
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>			
Local Economic Development: Job creation		X	X
Local Economic Development: Informal trading			X
SMME Development			X
<b>FOLLOW UP</b>			
Follow up on previous Internal Audit Reports: <ul style="list-style-type: none"> <li>▪ Leased municipal houses Audit</li> <li>▪ Municipal head count Audit</li> <li>▪ Connections, disconnections and meter readings Audit</li> <li>▪ Tender processes for MIG projects Audit</li> <li>▪ PMS Q1, Q2, Q3, Q4 Audit</li> </ul>		X	X
Follow up on Auditor General Management Report	X	X	X

NB:# Represents audits scheduled for follow up

11. ANNUAL INTERNAL AUDIT FOR THE YEAR ENDING 30 JUNE 2019

AUDIT AREA	RISK	SCOPE OF WORK	BUDGETED HOURS
Quarterly Audit Performance of information (PMS)	Failure to meet planned objectives and targets	<p>Inspect whether there is a proper alignment between the IDP, Budget and SDBIP document.</p> <p>Evaluate whether objectives, indicators and targets are SMART compliant.</p> <p>Evaluate whether management intervention is adequate to improve performance.</p>	<p>Planning = 88hrs</p> <p>Execution = 264hrs</p> <p>Reporting = 88hrs</p> <p><b>Total = 440 hrs</b></p> <p>Hours allocated includes all four quarters</p>
Creditors and Expenditure Management Audit	<p>Unauthorised invoices may be processed for payment.</p> <p>Invoices may be duplicated on the system, resulting in duplicate payment to the supplier.</p> <p>Invoices at the incorrect price may be approved for payment.</p> <p>Over/under payments may be made to suppliers without being detected.</p> <p>Payments may not be accurate or adequately supported.</p> <p>Unauthorised payments may be made.</p> <p>Unauthorised masterfile amendments.</p> <p>Incorrect or incomplete information may be recorded on the supplier masterfile.</p> <p>Control accounts may not be reconciled.</p> <p>Reconciling items may not be accurate or valid</p>	<p>Inspect invoices received from the suppliers and processed are valid, accurate and complete.</p> <p>Review creditor and once off vendor payments and reconciliations are valid, accurate and complete.</p> <p>Review electronic fund payments are accurate, valid and approved.</p> <p>Review debit orders.</p> <p>Inspect all master file amendments are recorded in writing, entered and processed completely only once, and are valid and accurate.</p> <p>Review creditors control account reconciliations.</p> <p>Review creditor reconciliations are accurate and valid.</p> <p>Review reconciling items are investigated and resolved timeously.</p>	<p>Planning = 25 hrs</p> <p>Execution = 60 hrs</p> <p>Reporting = 25 hrs</p> <p><b>Total = 110 hrs</b></p>
Revenue	Loss of revenue to the	Income is raised on a tiemous	Planning = 56 hrs

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AUDIT AREA	RISK	SCOPE OF WORK	BUDGETED HOURS
Management Audit	<p>municipality.</p> <p>Incomplete/inaccurate allocation of income in the general ledger.</p> <p>Consumer statements may not be posted timeously thereby resulting in delayed payments received.</p> <p>Consumers may not receive their billing statements.</p> <p>Monies received may not be timeously receipted on the system.</p> <p>Misappropriation of cheques and money received.</p> <p>Invalid cancellation of manual receipts resulting in loss of revenue to the municipality.</p> <p>Services may be provided without payments being received.</p> <p>Outstanding debtors may not be followed up on timeously resulting in financial loss to the municipality.</p> <p>Inability to recover all monies/debt owed to the municipality.</p> <p>All monies received may not be accounted for and banked.</p> <p>Misappropriation of cash and cheques.</p> <p>Banking may not take place on a timely basis.</p> <p>Inaccurate billings.</p> <p>Invalid transactions may not be identified.</p>	<p>basis and is accurately raised using an approved tariff list.</p> <p>Income is completely and accurately recorded.</p> <p>All consolidated billing statements are posted to consumers timeously and evidence of such is maintained.</p> <p>All billing statements returned from the post office is recorded and followed up to ensure accurate delivery addresses.</p> <p>All monies received are identified and receipted accurately.</p> <p>Cancelled receipts are valid and retained.</p> <p>Debtors are correctly accounted for in the general ledger.</p> <p>Outstanding debtors are followed up and recovered in a timely manner.</p> <p>There is an approved credit control policy and procedure governing the recovery of outstanding debtors in respect of income streams which are adhered to.</p> <p>All monies received by the cashiers are banked intact, timeously and accurately.</p> <p>Tariffs are captured onto the debtors system and levied in accordance with the Council approved tariff of charges.</p> <p>Monthly income reconciliations per debtor type are prepared timeously, reviewed by senior management for completeness, accuracy and validity and the debtor control accounts are reconciled to the general ledger accounts.</p> <p>Reconciling items are</p>	<p>Execution = 168 hrs</p> <p>Reporting = 56 hrs</p> <p><b>Total = 280 hrs</b></p>

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AUDIT AREA	RISK	SCOPE OF WORK	BUDGETED HOURS
	Income accounts may not be reconciled on a monthly basis resulting in unrecorded income or other differences not being detected.	investigated and resolved timeously.  Traffic management: Review section 56 notices, NIP, and traffic fines.	
Bank, Cash Management & Petty Cash Audit	Lack of oversight and monitoring will lead to theft of cash by employees.	Review of all cash and receipting processes.  Review bank reconciliations.  Review debtors and creditors cash book	Planning = 24 hrs  Execution = 72 hrs  Reporting = 24 hrs  <b>Total = 120 hrs</b>
DoRA Audit	Grant funding may be forfeited/suspended.  Funds spent in excess of the grants received.  Budgets may not be approved.  Non-compliance with external project funding requirements.  Failure to comply with legislative requirements (DoRA/MFMA).  Payments made for grant funding may not be valid and accurate.  Recording of transactions in the general ledger may be inaccurate, invalid or incomplete.  Reports on grants may not be done as required by legislation and may not be reviewed for accuracy, validity and completeness.	Inspect budget monitoring.  Review receipt of funds: business plans and memorandum of agreements are prepared and signed  Inspect funds paid into the primary bank account of Council.  Review payment of funds: payments are valid, accurate and completely recorded in accordance with DoRA and the memorandum of agreements. Review the recording of transactions in the general ledger is accurate, valid and complete.  Review reporting on grants received for accuracy and submitted as prescribed by DoRA and National Treasury.	Planning = 20 hrs  Execution = 80 hrs  Reporting = 20 hrs  <b>Total = 120 hrs</b>
Capital Projects Audit	Delays in completion of capital projects impacting negatively on service delivery.  Risk assessments not conducted for capital projects which could cause delays on construction and finishing the projects.  Value for money on capital projects may not be obtained.	Evaluate if risk assessments are conducted for each project.  Review budget analysis of each project.  Review performance of services providers.  Inspect service level agreements of each project.	Planning = 30 hrs  Execution = 100 hrs  Reporting = 30 hrs  <b>Total = 160 hrs</b>
Follow up on	Continuous non-compliance	Perform high level follow-up	Planning = 16 hrs

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AUDIT AREA	RISK	SCOPE OF WORK	BUDGETED HOURS
IT Audit	resulting in qualified audit reports.	to ensure that recommendations are implemented and maintained.	Execution = 48 hrs Reporting = 16 hrs <b>Total = 80 hrs</b>
AFS Audit	<p>Poor internal controls will lead to municipal resources not utilized for their intended purposes,</p> <p>Poor internal control may lead to financial irregularities due to lack of detection and resolving issues at an early stage</p> <p>Misappropriations of funds or municipal assets due to poor internal controls.</p>	<p>Review of the interim and annual financial Statements together with the financial policies of the municipality, and notes thereto with respective supporting schedule and the trial balance</p> <p>Inquire about the procedures for recording accounting transactions</p> <p>Investigate unusual or complex situations that may impact reported results</p> <p>Investigate significant transactions occurring near the end of the accounting period</p> <p>Follow up on questions that arose during previous reviews</p> <p>Inquire about material events that occurred after the date of the financial statements</p> <p>Investigate significant journal entries</p> <p>Review communications from regulatory agencies</p> <p>Read the financial statements to see if they appear to conform with the applicable financial reporting framework</p> <p>Review the management reports of any accountants who reviewed or audited the entity's financial statements in prior periods</p>	<p>Planning = 16 hrs</p> <p>Execution = 48 hrs</p> <p>Reporting = 16 hrs</p> <p><b>Total = 80 hrs</b></p>
Follow up Audit	Continuous non-compliance resulting in qualified audit reports.	<p>Inquire and corroborate management response to the issues raised by the Internal Audit and Auditor General.</p> <p>Follow up on all the reported</p>	<p>Planning = 88 hrs</p> <p>Execution = 264 hrs</p> <p>Reporting = 88 hrs</p>

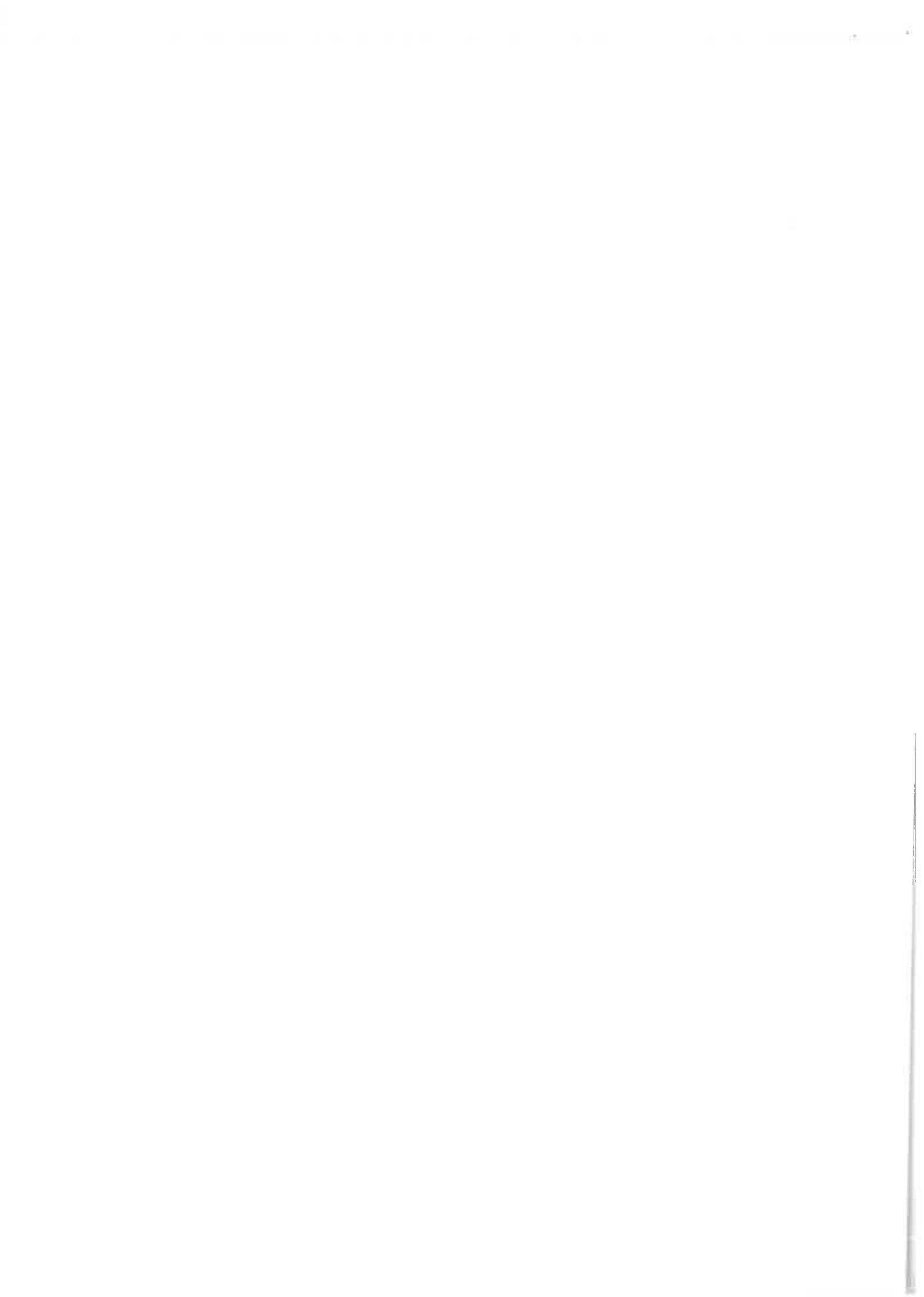
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AUDIT AREA	RISK	SCOPE OF WORK	BUDGETED HOURS
		<p>issues and document management action thereon.</p> <p>Discuss with senior management the outcome of implementing corrective actions as raised by Internal Audit and Auditor General.</p> <p>Perform testing on a sample basis (3 items) of those recommendations that have been resolved by management.</p>	<p><b>Total = 440 hrs</b></p>

**12. AUDIT HOURS ALLOCATED TO AUDIT PROJECT**

Team Members	PMS	Creditors & Expenditure	Revenue Management	Cash, Bank, Bank Reconciliations	DoRA
Internal Auditor	264	30	200	20	100
Finance Intern	176	80	80	100	20
Senior Manager	-	-	-	-	-
Manager	-	-	-	-	-
<b>Total Hours</b>	<b>440</b>	<b>110</b>	<b>280</b>	<b>120</b>	<b>120</b>
Team Members	Capital Projects	# IT Audit	AFS Reviews	Follow up audits	Ad-hoc audits
IA	120	80	80	120	180
Finance Intern	40	-	-	320	-
Senior Manager	-	-	-	-	-
Manager	-	-	-	-	-
<b>Total Hours</b>	<b>160</b>	<b>80</b>	<b>80</b>	<b>440</b>	<b>180</b>
<b>Grand Total Hours</b>	<b>2010 hrs</b>				

NB: # Represents audits scheduled for follow up



**13. APPROVAL OF THE ANNUAL INTERNAL AUDIT PLAN**

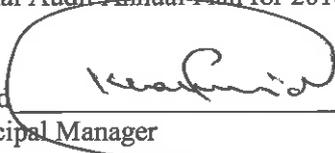
**13.1. PREPARER OF THE INTERNAL AUDIT PLAN**

The internal Audit Annual Plan for 2018/19 financial year is prepared by the Internal Audit Manager

Signed  \_\_\_\_\_ Date 27/09/2018  
Internal Auditor

**13.2. ACKNOWLEDGEMENT OF INTERNAL AUDIT PLAN.**

Internal Audit Annual Plan for 2018/19 financial year is acknowledged by the Municipal Manager

Signed  \_\_\_\_\_ Date 27/09/2018  
Municipal Manager

**13.3. APPROVAL OF INTERNAL AUDIT PLAN**

Internal Audit Annual Plan for 2018/19 financial year is approved by Audit Committee

Signed  \_\_\_\_\_ Date 27/09/2018  
Audit Committee Chairperson

