



INTERNAL AUDIT THREE YEAR ROLLING PLAN

(01 JULY 2025 TO 30 JUNE 2028)

AND

ONE YEAR AUDIT PLAN

(01 JULY 2025 TO 30 JUNE 2026)

MR. I.E AISENG
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DISTRICT MUNICIPALITY
CHIEF EXECUTIVE OFFICER

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY
INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

Table of Contents

1. Legislative Mandate	2
2. Purpose Statement	2
3. Strategic Approach	2
4. Co-ordination of internal audit.....	3
5. Combined assurance	3
6. Internal Audit Plan	4
7. Quality review program.....	5
8. Conclusion	6
9. Approval of plan	6
10. Annexure A: Audit Coverage	8
11. Annexure B: One year Plan	51

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

1. LEGISLATIVE MANDATE

Section 62(1)(c)(i)(I) and (ii) states that the Accounting Officer of the Municipality must ensure that the Municipality has and maintains effective, efficient and transparent systems-
Of financial and risk management and internal control and;
Of internal audit operating in accordance with any prescribed norms and standards.

It is further stated in MFMA section 165(2)(a) that the Internal audit unit must prepare a risk-based audit plan and audit program for each year. MFMA section 166(2)(a)(i) The audit committee must advise the Council, Political Office Bearers, the Accounting Officer and Management staff on matters relating to internal financial control and internal audits.

Internal audit must be conducted in accordance with the Global Internal Audit Standards set by the Institute of Internal Auditors. GIAS (Standard 9.4) requires the chief audit executive to develop a plan based on the outcome of the organization-wide risk assessment performed.

2. PURPOSE STATEMENT

The mission of John Taolo Gaetsewe District Municipality's Internal Audit Shared Services' function is aligned to the international purpose statement of internal auditing, as follow:

"To strengthen the organization's ability to create, protect and sustain value by providing the audit, risk and performance committee and management with independent, risk-based and objective assurance, advice, insight and foresight."

The behavioral expectations of the Internal Audit Unit are outlined in Domain II (Ethics and Professionalism) of the GIAS:

- **Principle 1 Demonstrate Integrity**
Internal Auditors demonstrate integrity in their work and behavior.
- **Principle 2 Maintain Objectivity**
Internal auditors maintain an impartial and unbiased attitude when performing internal audit services and making decisions.
- **Principle 3 Demonstrate Competency**
Internal auditors apply the knowledge, skills and abilities to fulfill their roles and responsibilities successfully.
- **Principle 4 Exercise Due Professional Care**
Internal auditors apply due professional care in planning and performing internal audit services.
- **Principle 5 Maintain Confidentiality**
Internal auditors use and protect information appropriately.

3. STRATEGIC APPROACH

- The Internal Audit adopted a risk-based approach which considers the results of the risk assessment conducted by management for the 2025/2026 financial year, prior year audit reports of the Auditor-General, internal audit reports previously issued, as well as subsequent discussion with management.
- The approach involves understanding the work of each focus area and the risks identified within each focus area. It further includes a process of linking the risks identified to the audit plan and audit program development.

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY
INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

The scope of Internal Audit work is focused on the risks identified by Management and Internal Audit; and resulted to areas selected for review and thus does not imply that all areas, controls and/or weaknesses are covered in this plan. The auditable areas are allocated over a three- year audit cycle, subject to annual reassessment, as follows:

- Extreme/High risk areas are audited every year.
- Medium risk areas are audited once every other year.
- Low risk areas are audited once in a three-year cycle.

4. CO-ORDINATION OF INTERNAL AUDIT

4.1 INTERNAL AUDIT TEAM

The team are as follow:

Internal Audit Manager

Senior Internal Auditor x2

Internal Auditor x1

Internal Audit Clerk x 2

Interns x2

This team will be providing internal audit services to the district municipality and Gamagara local municipality.

5. COMBINED ASSURANCE

In terms of King IV combined assurance is defined as "Integrating and aligning assurance processes in a company to maximize risk and governance oversight and control efficiencies, and optimize overall assurance to the audit and risk committee, considering the company's risk appetite." Internal audit will closely liaise with Risk Management and the External Auditors as part of achieving combined assurance.

5.1 RISK MANAGEMENT

The Internal audit will use the risk assessment as performed by the risk management unit, as part of the planning process for the strategic and annual internal audit plans.

5.2 EXTERNAL AUDITORS

The Internal Auditors should liaise closely with the External Auditors to eliminate unnecessary duplication of work. This will be accomplished by:

- a meeting between Internal and External Audit to discuss the annual internal and external audit plans;
- access by the External Auditors to Internal Audit's documentation;
- exchange of management letters; and
- access to system documentation held by either party.

5.3 OTHER ASSURANCE PROVIDERS

The Internal Audit Unit will co-ordinate their work with the other assurance providers to minimize duplication of audit effort. This will be accomplished by:

- Meetings between the Audit, Risk and Performance Committee, Internal Audit Unit and Assurance provider to discuss the annual internal audit plans;
- Exchange of reports where it is relevant

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

- Access to systems documentation and methodologies.

The Internal Audit Unit will follow up on recommendations made by other assurance providers and should determine if management has implemented the recommendations as made by management or decided to accept the risk.

6. INTERNAL AUDIT PLAN

We have identified the processes to be audited during year one of the three year rolling internal audit plan. The detailed time budget and period of the audit activity will be completed and cleared with management before any audit activity is commenced. The time budget allocated to each business process will be based on the following activities:

- Understanding the business through documenting the system,
- Identifying and assessing the risks to which the process is exposed,
- Evaluating the effectiveness of the control environment, and
- Reporting on the internal control environment.

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 F

The time budget is based on a preliminary risk assessment and has to be flexible given the nature of the operations. An allocation dedicated to the execution of the district's annual internal audit plan. The remaining 60% will be assigned to Gamagara Local assessment of scope of work per municipality. The available hours for auditing are as follow:

Determination Of Available Hours:		1 July 2025 - 30 June 2026							
Name	Working Days	Annual Leave	Sick Leave	Study Leave	Training	Strat planning, team building etc	Admin	Hours in Work day	Total Hours available
C. Van Wyk	244	24	12	8	20	12	24	8	195
T. Makhorole	244	24	12	16	16	3	12	8	195
F. Esterhuizen	244	24	12	0	20	3	12	8	195
D. Mosiwa	244	24	12	0	8	3	12	8	195
M. Naba	244	24	12	0	8	0	12	8	195
D. Lehudi	244	24	12	0	8	0	12	8	195
K. Mochware	244	24	12	0	8	0	12	8	195
G. Motswakgole	244	24	12	0	8	0	12	8	195
Total Hours available until 30 June 2026	1952	192	96	24	96	21	108	8	1561

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

7. QUALITY REVIEW PROGRAMME

7.1 The Internal Audit will be reviewed/measured on their performance by the client upon completion of each audit assignment and the audit committee will use management's performance evaluation forms and performance reviews in terms of performance plans, at financial year end, to measure the performance of the Internal Audit unit.

7.2 To ensure continuous quality review of audit engagements the following controls will be implemented:

- The audit program should be prepared for each audit engagement.
- All reports should be reviewed by the Senior Internal Auditor and Manager prior to release thereof.
- Audit files should be reviewed by the Senior Internal Auditor and Manager prior to finalization of the audit report.
- Development of personnel to ensure technical, conceptual and management abilities of the unit.
- Regular evaluation of the audit approach to ensure that it is benchmarked with best practice and GIAS .
- Implementation of Quality Assurance Improvement Program (QAIP).

7.3 External quality review through an independent peer review need to be concluded, however; budget constraints and availability of assistance from Treasury prevent the setting of specific timeframe. Once challenges are addressed and commitments made, the review will be performed. The results of both internal and external reviews will be submitted to the Municipal Manager and the Audit, Risk and Performance Committee.

8. CONCLUSION

Internal audit acknowledges that not all risks identified will be audited and/ or are auditable. Monitoring and management of risks is primarily a management matter, and as such, management is responsible to ensure that risks are properly identified, managed and monitored.

The below internal audit plan is prepared on the following assumptions:

- Items such as additional / special requests and ad hoc assignments have been included – however, the hours provided are based on remaining available hours and not linked to specific scope. The nature of such requests will be agreed upon at the time of the request. The impact of such work on the approved internal audit plan and internal audit's independence will be evaluated and, if necessary, discussed and agreed with management and the audit, risk and performance committee.
- The internal audit staff compliment remains unchanged and the unit have sufficient human resources to execute the operational internal audit plan.
- Internal audit will have timely access to management and staff, and documents (manual and electronic) and records as it will be required for the execution of internal audit work.
- Internal audit does not have sufficient tools of trade and therefore productivity levels cannot be guaranteed.

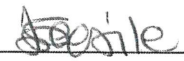
The audit plan implementation will be monitored by the Audit, Risk and Performance Committee on a quarterly basis and revised if necessary.

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/26 FINANCIAL YEAR

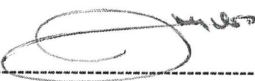
9. AUDIT PLAN APPROVAL

The plan was considered by and approved in an audit, risk and performance committee meeting.



MUNICIPAL MANAGER

11 / 06 / 2025



CHAIRPERSON OF AUDIT, RISK AND PERFORMANCE COMMITTEE

11 / 06 / 2025



JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY
INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

ANNEXURE A

AUDIT COVERAGE: 01 JULY 2025 TO 30 JUNE 2028

The three (3) year rolling plan will be maintained and updated according to the annual risk assessments.



Current Risk Assessment			
No	Auditable Unit	Risk	Residual Risk Rating
1		Alternative energy plan not submitted Failure to plan and be proactive for relevant infrastructure development	Low
2	Auditable Unit 1	Implementation of alternative energy solutions not monitored	Low
3	Auditable Unit 1	Progress in respect of the eradication of mud houses not monitored	Low
4	Auditable Unit 1	Progress i.r.o. the development of a regional hospital not monitored	Low
	Auditable Unit 1		

Proposed Schedule Year 1 2025/26				Proposed Schedule Year 2 2026/27				Proposed Schedule Year 3 2027/28			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4

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14	Auditable Unit 1	Failure to submit quarterly RRAMS reports Loss of revenue, grant being withheld	Low
15		Inability to improve professional capacity in the built environment in the District Loss of revenue, grant will be withheld	Low
16	Auditable Unit 1	Inability to improve professional capacity in the built environment in the District Loss of revenue, grant will be withheld Failure to report	Low
17	Auditable Unit 1	Inability to improve professional capacity in the built environment in the District Loss of revenue, grant will be withheld Failure to report	Low
18	Auditable Unit 1	Failure to plan for transport Failure to respond to community needs proactively	Low
19	Auditable Unit 1	Failure to engage and/or consult stakeholders ITP not supported by key stakeholders	Low
20	Auditable Unit 1	Failure to plan for transport Failure to respond to community needs proactively	Low
21	Auditable Unit 1	Failure to regulate District Transport	High

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY
INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

		System																		
22	Auditable Unit 1	Failure to submit reports on time	Low																	
23	Auditable Unit 1	Failure to submit reports on time	Low																	
24	Auditable Unit 1	Failure to submit reports on time	Low																	
25		Inability to promote economic development through air transport	Extreme																	
26	Auditable Unit 1 & 6.	Failure to create jobs through brickmaking	Low																	
27	Auditable Unit 1	Failure to create jobs through brickmaking	Medium																	
		Stopping of grant if not spent																		
28	Auditable Unit 1, 6 & 8.	Inability to develop Water Resource Management Strategy	Medium																	
29	Auditable Unit 1	Failure to provide services	High																	
30	Auditable Unit 1, 6 & 8.	Inability to access funding to create jobs	Low																	
31	Auditable Unit 1	EPWP Grant withheld	Low																	
32		Failure to report progress i.r.o. Human Settlement Sector Plans progress not monitored	Low																	
33	Auditable Unit 1	Failure to adequately respond to the housing and human settlement needs of residents in the District	Low																	

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44	Auditable Unit 1	Human Settlement projects progress not monitored Grant will be withheld	Low
45	Auditable Unit 1	Job creation not monitored	Low
46		Increased disease outbreaks Inability to perform MHS functions	Low
47	Auditable Unit 1	Increased disease outbreaks	Low
48	Auditable Unit 1	Failure to generate revenue to provide municipal health services	High
49	Auditable Unit 1, 2, 3, 4 & 5.	Increased disease outbreaks	High
50	Auditable Unit 1	Increased air pollution and disease outbreaks	Low
51	Auditable Unit 1	Failure to monitor the implementation of the air quality management plan	Low
52	Auditable Unit 1	Failure to respond to the impacts of climate change in the district	High
53	Auditable Unit 1	Failure to monitor progress in respect of the implementation of the Climate change Strategy	Low
54	Auditable Unit 1	Inability to access environmental management funding	Low
55	Auditable Unit 1	Inability to produce quarterly disaster statistical reports	Low
56	Auditable Unit 1	Inadequate disaster management coordination	Low

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76	Auditable Unit 1	Ineffectiveness of District Health Council Embarrassment of political principals	High
77	Auditable Unit 1	Ineffectiveness of Integrated Infrastructure meetings	Low
78	Auditable Unit 1	Good inter-governmental relations in respect of corporate services functions not fostered	Medium
79	Auditable Unit 1	Awareness of HIV and AIDS and TB not coordinated effectively and efficiently. Policy making not influenced by stakeholders	Low
80	Auditable Unit 1	Compliance not monitored	Low
81	Auditable Unit 1	Failure to consolidate the monthly Audit Action Plan progress updates for all departments	Low
82	Auditable Unit 1	Oversight functions not performed	Low
91	Auditable Unit 1	Ineffectiveness of Mayoral Forum	Low
92	Auditable Unit 1	Ineffectiveness of Speakers Forum Poor inter-governmental relations and public participation Governance not transparent	Low
93	Auditable Unit 1	Cooperation between Traditional Leaders and Government is not cultivated	Low

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

94	Auditable Unit 1	Uncoordinated events and communication	Low
95		Uninformed and non-participative communities	Low
96	Auditable Unit 1	Quarterly Internal newsletter not published Staff not informed	Low
97	Auditable Unit 1	Failure to identify the stakeholders of the Municipality	Low
98		Inability to support LMs in assisting them to complete their communication strategies	Low
99	Auditable Unit 1	Public Participation Strategy not reviewed	Low
100	Auditable Unit 1	Mayoral engagements with key stakeholders meetings not being held	Low
101		Failure to host council outreach programmes to communities	Low
102	Auditable Unit 1	Communication Strategy not revied	Low
103		Community satisfaction Survey not conducted	High
104	Auditable Unit 1, 2 & 4.	District Service Delivery Charter not drafted and send to Council for approval	Low
105	Auditable Unit 1	Quarterly targeted group forum meetings not being held Targeted group initiatives not promoted	Low

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

106	Auditable Unit 1	Inability to conduct quarterly targeted group campaigns Targeted group initiatives not promoted	Low
107		Inability to host bi-annual District Disability Council meetings Targeted group initiatives not promoted	Low
108	Auditable Unit 1	Internal Risk Management Committee not functional	Low
109	Auditable Unit 1	Failure to manage risks	Low
110	Auditable Unit 1	Risk management implementation progress not monitored	Low
111	Auditable Unit 1	Risk Strategy/Implementation Plan not monitored	Low
112	Auditable Unit 1	Risk policy environment not in place	Low
113	Auditable Unit 1	Fraud Prevention Policy outdated	Low
114		IDP, Budget and OPMs Framework not adopted by Council 10 months before the start of the financial year	Low
115	Auditable Unit 1	Draft IDP not approved by 31 March.	Low
116	Auditable Unit 1	Draft SDBIP not approved by 31 March.	Low
117	Auditable Unit 1	IDP Lekgotta fails to take place	Medium
118	Auditable Unit 1	Roadshows fail to take place	Low

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

119	Auditable Unit 1	Final IDP not approved by 31 May	Low
120	Auditable Unit 1	SDBIP not approved by Executive Mayor	Low
121	Auditable Unit 1	OPMS Framework not approved	Low
122	Auditable Unit 1	Q1 Performance Report not submitted to Council	Low
123	Auditable Unit 1	Mid-year Performance Report not submitted to Council	Low
124	Auditable Unit 1	Q3 Performance Report not submitted to Council	Low
125	Auditable Unit 1	Annual and Performance Report not submitted to Auditor General	Low
126	Auditable Unit 1	SDF review process not concluded	Low
127	Auditable Unit 1	Poor economic growth DGDS not reviewed	Low
128	Auditable Unit 1	Poor economic growth Failure to implement DGDS Failure to account Poor audit outcome and harm to reputation	Low
129	Auditable Unit 1	Poor economic growth Failure to implement DGDS Failure to account Poor audit outcome and harm to reputation	Low
130	Auditable Unit 1	Poor economic growth SMMEs not adequately supported Failure to promote job creation	Low

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131	Auditable Unit 1	Failure to take advantage of opportunities arising from mining activities Failure to coordinate development initiatives in the district Infrastructure development may not take place.	Low
132	Auditable Unit 1	Poor economic growth Failure to promote job creation Failure to stimulate and coordinate the development of manufacturing in the district Failure to embrace and take advantage of current economic realities Failure to reduce poverty Failure to diversify the economy and thus leaving the district vulnerable to the fluctuations of the commodities market. Failure to attract investment in the district.	Low
133	Auditable Unit 1	Inability to submit quarterly LED Strategy Implementation monitoring reports Failure to monitor implementation of the strategy	Low
134	Auditable Unit 1	Fragmented economic development	Low

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

135	Auditable Unit 1 & 6	Inefficient and ineffective development investment and/or distribution of resources in the district	Extreme
136	Auditable Unit 1	SMME information not current	Low
137	Auditable Unit 1	Failure to monitor LED support to LMs	Low
138	Auditable Unit 1	Failure to attract tourists to the district	Low
139	Auditable Unit 1	Failure to monitor progress in respect of tourism marketing	Low
140	Auditable Unit 1	Failure to promote economic development through tourism marketing	Low
141	Auditable Unit 1	Failure to promote economic development through tourism promotion	Low
142	Auditable Unit 1,2 & 3.	District Tourism Festival fails to take place and/or is not a success	High
143	Auditable Unit 1 & 6	SEZ feasibility study not conducted	Extreme
144	Auditable Unit 1	Implementation of SEZ feasibility study not monitored	Low
145	Auditable Unit 1,2,3 & 7.	Financial and asset loss	High
146	Auditable Unit 1	Financial and asset loss	Low
147	Auditable Unit 1	Failure to generate revenue	Low
148	Auditable Unit 1	Failure to monitor progress in respect of commonage management	Low

JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

149	Auditable Unit 1	Failure to monitor progress in respect of agricultural development programmes	Low
150	Auditable Unit 1	IDP and Budget progress not monitored.	Low
151	Auditable Unit 1	Grant allocations may be withheld.	Low
152	Auditable Unit 1	Grant allocations may be withheld.	Low
153	Auditable Unit 1	Grant allocations may be withheld. Council unable to take informed decisions Management unable to manage finances	Low
154	Auditable Unit 1	Grant allocations may be withheld. Council unable to take informed decisions Management unable to manage finances	Low
155	Auditable Unit 1	Sustaining the unqualified without matters audit opinion Non-compliance with legislation Harm to reputation	Low
156	Auditable Unit 1	Inability to submit reports on internal audit findings Failure to comply	Low
157	Auditable Unit 1	Non-compliance with MFMA Poor audit outcome	Low
158	Auditable Unit 1	Inability to submit bi-annual reports on external audit findings Poor audit outcomes	Low

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159	Auditable Unit 1	Non-compliance with MFMA Poor audit outcome	Low
160		Non-compliance with MFMA and Mid-year budget and performance report not approved by the 31st of January	Low
161	Auditable Unit 1	Adjustment budget not approved by 28 February	Low
162	Auditable Unit 1	Equitable share and other grants withheld	Low
163	Auditable Unit 1	Equitable share and other grants withheld	Low
164		Procedures not in place to guide financial management	Low
165	Auditable Unit 1	Equitable share and other grants withheld	Low
166	Auditable Unit 1	Audit and Performance Committee not reviewing the financial statements	Low
167	Auditable Unit 1	Failure to account in respect of the financial management of the Municipality	Low
168	Auditable Unit 1	Revenue enhancement strategy not developed . No additional revenue being generated	High
169	Auditable Unit 1, 2, & 7.	Procurement plan not approved MFMA non-compliance	Low
170	Auditable Unit 1		

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JOHN TAOLO GAETSEWE DISTRICT MUNICIPALITY

170	Auditable Unit 1	Failure to account in respect of the financial management of the Municipality	Low
171	Auditable Unit 1	Failure to account in respect of the financial management of the Municipality	Low
172	Auditable Unit 1	Contract Management report not submitted MFMA non-compliance	Low
173	Auditable Unit 1	Financial losses may be incurred due to assets not properly insured.	Low
174	Auditable Unit 1	Failure to account in respect of the financial management of the Municipality	Low
175	Auditable Unit 1	Lack of internal control over the management of assets	Low
176	Auditable Unit 1	HR Services not provided and staff not developed	Low
177	Auditable Unit 1	HR Strategy implementation progress not monitored	Low
178	Auditable Unit 1	Municipal services not provided	Low
179	Auditable Unit 1	Lack of Human Resources Management & Development	Low
180	Auditable Unit 1	Fruitless and wasteful expenditure	Low
181	Auditable Unit 1	Failure of the Municipality to function	Low
182	Auditable Unit 1,2,4 & 5.	Failure to review annual performance of senior management.	High

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183	Auditable Unit 1	Failure to monitor employee's performance	Low
184	Auditable Unit 1	EPMS system not functional	Low
185	Auditable Unit 1	Loss of revenue Staff not capacitated	Low
186	Auditable Unit 1	Loss of revenue Staff not capacitated	Low
187	Auditable Unit 1 & 2.	Ineffectiveness of the Training Committee Compliance and progress l.r.o. skills development and employment equity not monitored	Low
188	Auditable Unit 1	IT Strategy not reviewed IT Services not provided effectively	Low
189	Auditable Unit 1	Failure to review IT Policy	Low
190	Auditable Unit 1	Ineffectiveness of the IT Steering Committee	Medium
191	Auditable Unit 1	Failure to submit IT Support and IT Services Management Monthly reports Failure to monitor and track IT services	Low
192	Auditable Unit 1	Loss of information Business continuity failure	Medium
193	Auditable Unit 1, 2 & 3.		

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

Non-auditable areas

		Proposed Staff Hours current year			
		MIA	SIA	Auditor	Total
1	Preparation for ARPC Meetings	64	32	0	
2	Updating risk universe and Internal Audit plan	16	40	193	
3	Staff Training	48	16	16	
4	Strategic Initiatives	8	12	2	
5	Internal Audit Awareness	40	40	40	
6	Quality Assurance	32	60,5	68,5	
Total effort required in a Year		208	200,5	319,5	728

Auditable Units

	Q	Year	Proposed Staff Hours current year			
			MIA	SIA	Auditor	Total
Auditable Unit 1	178	712	32	288	392	712
Auditable Unit 2	360	1440	240	400	800	1440
Auditable Unit 3	360	520	60	60	400	520
Auditable Unit 4	260	260	18	32	210	260
Auditable Unit 5	260	260	18	32	210	260
Auditable Unit 6	160	160	30	90	40	160
Auditable Unit 7	368	368	40	120	208	368
Auditable Unit 8	20	80	8	12	60	80
Total effort required in a Year	1966	3800	446	1034	2320	3800

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4528

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

The above assessment of internal audit auditable areas reveals that the following business processes/ cycles should be the key focus of internal audit:

- Governance: Ensuring effective organizational performance management & accountability
- Risk: Identification and management risk and control environment
- Control: Compliance with laws and regulations
- Control: Safeguarding assets
- Control: Effective and efficient use of resources
- Control: Reporting accurate and reliable information

Internal Audit will require management and the Audit, Risk and Performance Committee to approve co-sourcing, should ICT audit engagements require specialized skills. This will be communicated once planning (defining of scope) for individual engagements are done. In the plan below, the timing and resources required to review the identified auditable areas were based on factors such as the combined skills and experience of the internal audit staff, the inherent risk rating and past audits on the same areas by internal audit.

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INTERNAL AUDIT THREE YEAR PLAN AND ONE YEAR PLAN FOR THE 2025/2026 FINANCIAL YEAR

ANNEXURE B: One Year Plan
AUDIT COVERAGE: 01 JULY 2025 TO 30 JUNE 2026

No.	Auditable Unit	Engagement	Audit scope	Budgeted Hours	Frequency	Timing			
						Q1	Q2	Q3	Q4
1	Performance Management	AOPI	Performance validation	712	Q	✓	✓	✓	✓
2		SMART & Compliance	IDP & SDBIP		A			✓	
3	Internal Controls Accounting Procedures & Practice Risk and Risk Management Compliance with legislation	Finance	Budget and expenditure Asset management	2480	A			✓	✓
4		Corporate	ICT Leave		A	✓		✓	
5		Basic Services	Project Management		B-A		✓		✓
6	Advisory assignments and other projects	Economic Development	TBC	160	A		✓		
7		Revenue Enhancement	TBC		A	✓			
8	Engagements carried forward	Prior Engagements		80	A	✓			
9	Follow-up Audits	IA findings	Unresolved findings FMM & AAP	368	Q		✓	✓	✓

Q: Quarterly A: Annually B-A: Bi-Annual

MR. I.E AISENG
JOHN TAOLO GAETSEWE
DISTRICT MUNICIPALITY
SPEAKER