



provincial treasury

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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SigcinaMafa SesiFundza

UmNyango weeMali ZesiFunda

Provinsiale Tesourie

Enquiries : MS NK VILAKAZI
Ref : MPT 13/4/4

**PROVINCIAL TREASURY CIRCULAR NO 3 OF 2022
(AMENDMENT TO PROVINCIAL TREASURY CIRCULAR NO. 51 OF 2021)**

TO:

THE MUNICIPAL MANAGER: EHLANZENI DISTRICT MUNICIPALITY (MR FS SIBOZA)
THE MUNICIPAL MANAGER: BUSHBUCKRIDGE LOCAL MUNICIPALITY (MS C NKUNA)
THE MUNICIPAL MANAGER: CITY OF MBOMBELA (MR WJ KHUMALO)
THE MUNICIPAL MANAGER: NKOMAZI LOCAL MUNICIPALITY (MR MD NGWENYA)
THE MUNICIPAL MANAGER: THABA CHWEU LOCAL MUNICIPALITY (MR SS MATSI)
THE MUNICIPAL MANAGER: GERT SIBANDE DISTRICT MUNICIPALITY (MR CA HABILE)
THE MUNICIPAL MANAGER: CHIEF ALBERT LUTHIJI LOCAL MUNICIPALITY
(MR MS DLAMINI)
THE MUNICIPAL MANAGER : DIPALESENG LOCAL MUNICIPALITY (MS NB KHANYE)
THE MUNICIPAL MANAGER: DR PIXLEY KA SEME (MR LB TSHABALALA)
THE MUNICIPAL MANAGER (ACTING): GOVAN MBEKI LOCAL MUNICIPALITY (MR M MICHELE)
THE ADMINISTRATOR: LEKWA LOCAL MUNICIPALITY (MR J METTLER)
THE MUNICIPAL MANAGER (ACTING): MKHONDO LOCAL MUNICIPALITY (MR CS MASANGO)
THE MUNICIPAL MANAGER (ACTING): MSUKALIGWA LOCAL MUNICIPALITY (MR BC SIBEKO)
THE MUNICIPAL MANAGER: NKANGALA DISTRICT MUNICIPALITY (MS MM SKOSANA)
THE ADMINISTRATOR: DR JS MOROKA LOCAL MUNICIPALITY (MR BM MHLANGA)
THE MUNICIPAL MANAGER: EMAKHAZENI LOCAL MUNICIPALITY (MR G MTHIMUNYE)
THE MUNICIPAL MANAGER: EMALAHLENI LOCAL MUNICIPALITY (MR H MAISELA)
THE MUNICIPAL MANAGER: STEVE TSHWETE LOCAL MUNICIPALITY (MR B KHENISA)
THE MUNICIPAL MANAGER: THEMBSILE HAM LOCAL MUNICIPALITY (MR ONKOSI)
THE MUNICIPAL MANAGER (ACTING): VICTOR KHANYE LOCAL MUNICIPALITY
(MR T MASHABELA)

THE DIRECTOR GENERAL : MPUMALANGA OFFICE OF THE PREMIER
(MR M MAMPURU)
HEAD: CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR S NGUBANE)

THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT
THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT
THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE

**PROVINCIAL TREASURY CIRCULAR NO. 3 OF 2022
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AUDIT REPORTS, MANAGEMENT LETTERS AND REMEDIAL ACTION PLANS FOR AUDIT FINDINGS: 2020/21

It has come to the attention of Provincial Treasury that the audit for the 2020/21 financial year by Auditor-General South Africa (AGSA) has not been concluded. It is therefore requested that all Municipalities submit to Provincial Treasury copies of the Audit Report and the Management Report with annexures within **5 working days** after they have been received from Auditor-General South Africa and the remedial action plan to be submitted within **10 working days** thereafter.

The remedial action plan framework for audit findings was distributed to Chief Financial Officers of all Municipalities per electronic mail on **30 November 2021**.

In order to address the matters as captured in the relevant audit documentation, the following should be included in the remedial action plan:

1. Issues raised in the Audit Report
2. Issues raised in the final Audit Management Letter
3. The actual root causes of the findings, in addition to those mentioned by the AGSA.
4. The actions that will be taken and all activities to be undertaken to operationalize the actions in order to address the root causes and findings.
5. The due dates by which the findings will be addressed (due dates must be specific).

It would be appreciated if the completed action plan for your Municipality be signed off and submitted to the following official as indicated above:

Janet Bezuidenhout
Provincial Accountant-General
Nokuthula Simelane Building, UG
E-mail: bezuidenhout@mpg.gov.za

Officials from the Provincial Treasury will evaluate the remedial action plans and provide feedback to your Municipality on whether or not all the issues raised have been included in the plan.

Your co-operation in this regard is much appreciated.

Regards



MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: _____/2022