



PROVINCIAL TREASURY CIRCULAR NO. 56 OF 2026

TO:

MUNICIPAL MANAGERS: MPUMALANGA MUNICIPALITIES

CHIEF AUDIT EXECUTIVES

**SUBJECT: TRAINING ON ANNUAL FINANCIAL STATEMENTS REVIEWS FOR
MPUMALANGA MUNICIPAL INTERNAL AUDITORS**

1. PURPOSE

The purpose of this exercise is to train Mpumalanga Chief Audit Executives with their Internal Audit teams on the review of Annual Financial Statements.

2. BACKGROUND

In order for a better service delivery and for improved audit outcomes in the Province, it is important that Chief Audit Executives with their Internal Audit teams ensure that internal controls of Municipalities are consistently strengthened.

One of the ways to strengthen controls is to ensure that finances and performances of the institution are adequate, strong and kept up to date with the changes in business or operational universe.

Section 165 of the Municipal Finance Management Act, No. 53 of 1999, requires that the Internal Audit Activity should report functionally to the Audit Committee and administratively to the Accounting Officer, about other things matters relating to;

- i. internal financial control and internal audits;
- ii. risk management;

- iii. accounting policies;
- iv. the adequacy, reliability and accuracy of financial reporting and information;
- v. performance management;
- vi. effective governance;
- vii. compliance with the Act, the annual Division of Revenue Act and any and other applicable legislation;
- viii. performance evaluation;
- ix. any other issues referred to it by the municipality or municipal entity.

It is on the basis of the above that the Mpumalanga Provincial Treasury has identified a need to provide training and support the Municipalities on how to review finances and performance information.

3. DISCUSSION

This Circular is issued to request the availability of the Chief Audit Executives with their Internal Audit teams to attend the training on the review of Annual Financial Statements that will be held by the Mpumalanga Provincial Treasury. The training will be performed to enhance the quality of the Annual Financial Statements and to ensure that the Internal Audit Activity adds value in the achievements of management's objectives.

It will be appreciated if the availability of the Chief Audit Executives, Internal Auditors and Interns can be confirmed by email to mndawebe@mpg.gov.za and carbon copied to thagasm@mpg.gov.za.

The proposed dates for the training are 17, 18 and 19 June 2026. Please note that a formal invitation letter that will indicate the actual time and venue will be issued in due course.



MS. M.J.F. BEZUIDENHOUT
GENERAL MANAGER: FINANCIAL GOVERNANCE
DATE: 09-06-2026