



DRAKENSTEIN
MUNICIPALITEIT • MUNICIPALITY • UMASIPALA

Paarl | Wellington | Gouda | Saron | Simondium

2016/2017 Oversight Report

on the
2016/2017 Annual Report

14 March 2018

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1. INTRODUCTION

The Annual Report (AR) is one of the key instruments of transparent governance and accountability. It is a post-financial year document which provides an overview of the process of financial and non-financial performance in respect of the previous financial year, in this instance the 2016/2017 financial year. The adoption of an AR is a legislative requirement in terms of the Municipal Finance Management Act (MFMA).

2. PURPOSE

The purpose of this report to present to Council for adoption, the 2016/2017 AR as well as the Oversight Report (OR) on the 2016/2017 AR as required in terms of Section 129 of the MFMA.

3. 2016/2017 ANNUAL REPORT

3.1 LEGAL FRAMEWORK

Section 121 of the MFMA determines that Drakenstein Municipality must deal with the preparation and adoption of the 2016/2017 AR as follows:

- “(1) Every municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality’s sole or shared control in accordance with section 129.*
- (2) The purpose of an annual report is:*
- (a) To provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates;*
 - (b) To provide a report on performance against the budget of the municipality or municipal entity for that financial year; and*
 - (c) To promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.*

Section 127(2) of the MFMA also determines with regard to the submission and tabling of annual reports that the Executive Mayor must, within seven months after the end

of a financial year, table in the Municipal Council the AR of Drakenstein Municipality. This was done on 31 January 2018.

Section 129 of the MFMA determines with regard to the OR on the 2016/2017 AR that:

- “(1) The council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality’s sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing the council’s comments on the annual report, which must include a statement whether the council:*
- (a) Has approved the annual report with or without reservations;*
 - (b) Has rejected the annual report; or*
 - (c) Has referred the annual report back for revision of those components that can be revised.”*

3.2 COMPONENTS OF THE ANNUAL REPORT

The format of the 2016/2017 AR is based on the annual report template issued by National Treasury in terms of MFMA Circular 63 of 2012. The Circular requires that an AR consists of six (6) chapters and attempts to cover all the aspects that needs to be reported on as derived from the MFMA and the Local Government: Municipal Systems Act.

4. 2016/2017 ANNUAL REPORT CONSULTATION AND ADOPTION PROCESS

4.1 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

Council established a Municipal Public Accounts Committee (MPAC) in term of Section 79 of the Local Government: Municipal Structures Act, 1998. The Terms of Reference tasks the MPAC with the responsibility to perform an oversight role over the process of preparing the AR of Council and to produce an OR based on the AR.

As required by the MFMA the City Manager attended the Council Meeting where the 2016/2017 AR was tabled by the Executive Mayor on 31 January 2018 to be released for public comment. The MPAC convened two meetings on 1 March 2018 and 14 March 2018 respectively to deliberate on the content of the 2016/2017 AR together with the comments received on the 2016/2017 AR. The City Manager attended both of the MPAC meetings as required to answer questions posed by MPAC members on the 2016/2017 AR and written comments received.

The attendance of MPAC members for the purpose of compiling the OR is recorded as follows:

Name	Political Party Affiliation	MPAC Capacity	Meeting Attendance: 1 March 2018	Meeting Attendance: 14 March 2018
Cllr J Matthee	ACDP	Chairperson	✓	✓
Cllr A Bekeer	ANC	Member	✓	✓
Cllr AML Buckle	DA	Member	✓	✓
Cllr J de Wet	DA	Member	✓	✓
Cllr NN George	DA	Member	✓	Absent
Cllr LS Sambokwe	ANC	Member	✓	✓
Cllr WE Smit	DA	Member	✓	Apology
Cllr AJ van Santen	DA	Member	✓	✓

Table 1: MPAC Members and Attendance

4.2 ADOPTION AND PUBLIC CONSULTATION PROCESS

The Executive Mayor tabled the Draft 2016/2017 AR in Council on 31 January 2018 compliant with the MFMA. The Draft 2016/2017 AR was made public on the municipal website within five (5) days as well as within seven (7) days in the local newspapers after it was approved by Council.

Members of the community and any other stakeholder were invited to submit written comments on the 2016/2017 AR. In addition, the 2016/2017 AR was also made available at all municipal libraries and selected municipal offices.

The 2016/2017 AR was also submitted, in terms of Section 127(5)(b) of the MFMA to the Auditor General (AG) of South Africa, Western Cape Provincial Treasury and the Western Cape Department of Local Government. The AG was also invited to attend the Council meeting held on 31 January 2018 as well as the MPAC meetings held on 1 March 2018 and 14 March 2018 respectively.

The closing date for public comments was on 15 February 2018. No submissions from the public were received. Written comments were received from Drakenstein Municipality's Mayoral Committee and the Audit Committee. The Western Cape Provincial Treasury submitted written comments dated 15 February 2018 on the

tabled 2016/2017 AR. These comments were tabled and considered at the MPAC meetings held on 1 March 2018 and 14 March 2018 respectively.

4.3 MATTERS DISCUSSED BY THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The MPAC met on 1 March 2018 and 14 March 2018 respectively to discuss and consider the adoption of the 2016/2017 AR. The MPAC members, prior to these meetings, perused through the contents of the 2016/2017 AR as well as the written comments received. After taking management's comments on the written comments into consideration, MPAC's response were documented in the MPAC minutes, attached hereto as Annexure A, for Council to consider.

In terms of Section 129(1) of the MFMA, Council must indicate whether the 2016/2017 AR is being adopted with or without reservations. The matters as discussed in Annexure A were finalised on 14 March 2018. As a result the MPAC is satisfied with the content of the Final 2016/2017 AR and as such recommends to Council that the 2016/2017 AR be adopted without any reservations.

5. CONCLUSION

As Chairperson of the MPAC, I would like to thank the MPAC members, the Mayoral Committee members, the City Manager and Senior Management, as well as the various contributors to the final 2016/2017 AR product for their diligence and constructive commitment during the oversight period.

The MPAC is satisfied that the 2016/2017 AR provides an accurate overview of the process of financial and non-financial performance during the period under review and therefore would like to recommend the adoption thereof.

6. RECOMMENDATIONS

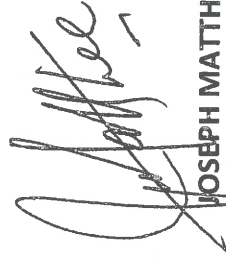
It is recommended to Council that:

- 6.1 Council adopts the 2016/2017 Oversight Report on the 2016/2017 Annual Report;
- 6.2 Council approves the 2016/2017 Annual Report (attached as Annexure B to the 2016/2017 Oversight Report) without any reservations;

- 6.3 The 2016/2017 Oversight Report on the 2016/2017 Annual Report be made public in accordance with Section 129(3) of the Municipal Finance Management Act;
- 6.4 Council notes the concerns raised by the Municipal Public Accounts Committee members as listed in the Minutes of the Oversight Committee meeting held on 14 March 2018 (attached as Annexure A to the 2016/2017 Oversight Report) that Management will attend to; and
- 6.5 The 2016/2017 Oversight Report on the 2016/2017 Annual Report, the Minutes of the Oversight Committee meetings held on 1 March 2018 and 14 March 2018 respectively (attached as Annexure A to the 2016/2017 Oversight Report) and the final 2016/2017 Annual Report (attached as Annexure B to the 2016/2017 Oversight Report) be submitted, in accordance with Section 129(2) and 132(2) of the Municipal Finance Management Act, to the Auditor-General of South Africa, Western Cape Provincial Treasury, Western Cape Department of Local Government and the Western Cape Provincial Legislature.

7. ANNEXURES

- 7.1 Annexure A: MPAC Minutes of 1 March 2018 and 14 March 2018; and
- 7.2 Annexure B: 2016/2017 Annual Report (*Distributed as a separate document in electronic format for all councillors*)



JOSEPH MATTHEE
CHAIRPERSON: MPAC

14 March 2018

DRAKENSTEIN MUNICIPALITY

MINUTES: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

ORDINARY MEETING HELD IN THE BIG COMMITTEE ROOM, FIRST FLOOR, CIVIC CENTRE,
BERG RIVER BOULEVARD, PAARL ON THURSDAY, 1 MARCH 2018 AT 14:00

PRESENT: Councillors: J Matthee (Chairperson)

A Bekeer

A M L Buckle

J De Wet

N N George

L S Sambokwe

W E Smit

A J van Santen

Officials:

Dr J H Leibbrandt

(City Manager)

S Johaar

(Executive Director: Corporate
Services)

J Carstens

(Chief Financial Officer)

G Boshoff

(Executive Director:
Community Services)

L Waring

(Executive Director: Planning and
Development)

D Hattingh

(Executive Director: Engineering
Services)

R Jaftha

(Chief Audit Executive)

A V Marais

(Senior Manager: Legal and
Administration)

G Dippenaar

(Chief Risk Officer)

F P Goosen

(Manager: Administrative
Support Services)

MINUTES: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
1 MARCH 2018

1. DECLARATION OF INTEREST BY COUNCILLORS AND OFFICIALS

None.

2. CONFIRMATION OF MINUTES

The minutes of the Ordinary meeting of the Municipal Public Accounts Committee held on 2 November 2017 was confirmed as correct.

3. OVERSIGHT REPORT ON THE 2016/2017 ANNUAL REPORT: CONSIDERING THE 2016/2017 ANNUAL REPORT AND WRITTEN COMMENTS RECEIVED

Ms Abrahams of the Auditor General attended the meeting and congratulated the Municipality with the clean audit received. She highlighted some of the aspects contained in the following reports:

1. MPAC briefing note, dated 1 February 2018 (Appendix C, attached to the departmental report); and
2. Emerging risks as continued in the Management report issued by the Auditor General.

The Committee considered the above documents as well as the following:

1. Comments on Draft Annual Report;
2. Audit Committee written comments;
3. Mayoral Committee members' comments;
4. Provincial Treasury written comments;
5. The response of Senior Management on the comments received; and
6. Draft oversight report.

The Chairperson worked through the Annual Report and allowed the members of MPAC the opportunity to provide further input.

After further discussion, it was

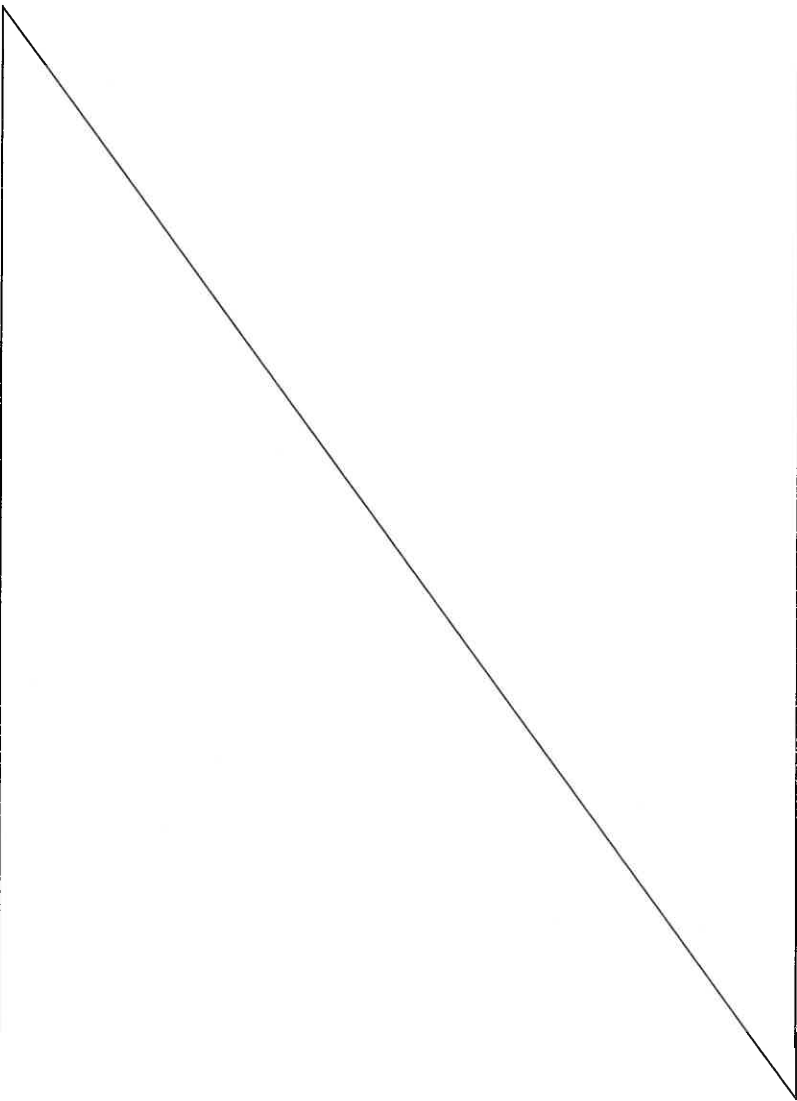
RESOLVED that

1. MPAC's response on the written comments received be approved as reflected on the attached schedule of comments on the Draft Annual Report 2016/17;
2. the Draft Annual Report 2016/17 be updated as per the attached schedule; and
3. the final Draft Annual Report be considered at a follow-up meeting of MPAC to be

MINUTES: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
1 MARCH 2018

held on 14 March 2018.

(It was agreed that the agenda will in future not be distributed together with a Council agenda in order to allow members sufficient time to prepare for the MPAC meeting.)



Meeting: Ref No: Coll No:	MPAC: 02/11/2017 9/1/2 1285106	Submitted by Directorate: Author/s: Referred from:	Financial Services J Carstens
<u>CLAUSE:</u>	<u>ACTION:</u> Implement decision	<u>RESPONSIBLE DEPT:</u> Chief Financial Officer	<u>DUE DATE:</u>

The meeting ended at 14:50.

CHAIRPERSON:

DATE:

Confirmed on with / without amendments.
FG

2016/2017 Financial Year

Comments Received on Draft Annual Report



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To be considered by the Municipal Public Accounts Committee on 1 and 14 March 2018

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
1.	Audit Committee (Appendix A attached hereto).	Titles of all Staff / Exco / Council members to be consistent throughout the Annual Report and Addenda using the revised Secondary City status titles (for example MM is now CM etc.).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
2.	Audit Committee (Appendix A attached hereto).	Alignment of pages (skew and binding going over print) – addenda to Annual Report are affected.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
3.	Audit Committee (Appendix A attached hereto).	Disclosure of Financial Interest – be sure to include all Council / Exco even if they are no longer in the employment of Drakenstein (for example De Beer and Louw).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
4.	Audit Committee (Appendix A attached hereto).	Consistency lacking in job titles – for example see positions in the top administrative structure.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
5.	Audit Committee (Appendix A attached hereto).	There are numerous spelling and grammar errors throughout the document – this will be picked up and corrected if a reliable "Review" for grammar and spelling is done electronically.	Noted. Will use the English South African spelling and grammar check version. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

To be considered by the Municipal Public Accounts Committee on 1 and 15 March 2018

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
1.	Audit Committee (Appendix A attached hereto).	Titles of all Staff / Exco / Council members to be consistent throughout the Annual Report and Addenda using the revised Secondary City status titles (for example MI is now CM etc.).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
2.	Audit Committee (Appendix A attached hereto).	Alignment of pages (skew and binding going over print) – addenda to Annual Report are affected.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
3.	Audit Committee (Appendix A attached hereto).	Disclosure of Financial Interest – be sure to include all Council / Exco even if they are no longer in the employment of Drakenstein (for example De Beer and Louw).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
4.	Audit Committee (Appendix A attached hereto).	Consistency lacking in job titles – for example see positions in the top administrative structure.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
5.	Audit Committee (Appendix A attached hereto).	There are numerous spelling and grammar errors throughout the document – this will be picked up and corrected if a reliable "Review" for grammar and spelling is done electronically.	Noted. Will use the English South African spelling and grammar check version. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
6.	Audit Committee (Appendix A attached hereto).	Page 16, 2016/17, Age 60 – 69, the amount 8181 should be formatted correctly.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
7.	Audit Committee (Appendix A attached hereto).	Page 18, Comment on Background data paragraph, "The Majority of the population belong to...." The M should be a small letter.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
8.	Audit Committee (Appendix A attached hereto).	Page 22, last sentence above the table, "The Statement of Financial Performance (capital grants included) yielded a surplus of R80.3 million compared with the final adjustment budgeted deficit of R20.2 million – a positive variance of R100.5 million." The AC questioned whether this is in fact a positive variance, (CFO to check if this statement is correct).	Noted. A variance column will be added to the table. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
9.	Audit Committee (Appendix A attached hereto).	Page 26, 2 nd Paragraph, the reference to King III Code of Good Governance should be changed to King IV, Report on Corporate Governance for South Africa 2016.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
10.	Audit Committee (Appendix A attached hereto).	Page 28, Point 12, should be changed to "Oversight Committee (MPAC) assesses Draft Annual Report and issues an Oversight Report.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
11.	Audit Committee (Appendix A attached hereto).	Page 32, Speaker, the date should be 3 August 2016 not 2017.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
12.	Audit Committee (Appendix A attached hereto).	Page 202, Executive Management declarations, Deon Louw and Annalene de Beer should be included in the table.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
13.	Mayoral Committee Members.	The Glossary with definitions and acronyms should move from page 175 to after the list of tables on page 10 of the Draft Annual Report.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted. Where changes are made on pages it will be indicated in Yellow.
14.	Mayoral Committee Members.	Page 11: Page numbers in the beginning of each chapter do not correspond with the actual page numbers.	Noted. Will delete the page numbers on the first page of each chapter since the index with links takes the reader to the right page immediately. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
15.	Mayoral Committee Members.	Page 11 and 12: Reference to Mayor's Foreword should be changed to Executive Mayor's Foreword. Refer to Executive Mayor throughout the whole Annual Report.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
16.	Mayoral Committee Members.	Page 16: Table 1 – Population Details in table should include totals.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
17.	Mayoral Committee Members.	Page 18: First paragraph – reference to 71,686 City residents should be corrected to 71,686 households.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
18.	Mayoral Committee Members.	Page 35: Initials of Cllr Christophine Kearns should be corrected. Page 177: Cllr Anderson is a ward councillor and not a PR councillor.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
19.	Mayoral Committee Members.	Page 102: Second last paragraph – "Drakenstein Municipality 11 cemeteries" should read Drakenstein Municipality has 11 cemeteries.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
20.	Mayoral Committee Members.	Page 133: Table 138 – Remove the R sign from the first amount in the table.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
21.	Mayoral Committee Members.	Page 140: Table 149 – Review and correct the dates when Council adopted the HR policies.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
22.	Mayoral Committee Members.	Page 157: Graph 17 – Review the indicated result for 2016/2017. If correct, the reason for the increase should be explained.	Noted. Reason will be provided. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
23.	Mayoral Committee Members.	Page 202: Table 189 – Review if the disclosure of financial interests of all Executive Management have been done for example they all should have interest in real estate (properties).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council with regard to SCM declarations made.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
24.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	The municipal manager's foreword could elaborate more upon intergovernmental relations between the Municipality and its National and Provincial counterparts.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
25.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	<ul style="list-style-type: none"> • Stating its mission, vision, values as well as the strategic objectives as defined within the IDP; • Providing a narrative or description of prominent geographical areas / wards; and • Elaborating further on its socio-economic reality, specifically unpacking health, education and safety and security variables. 	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
26.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	Section 2.1: <i>Political Governance</i> provides an overview of political structures, but does not reflect political party affiliations.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
27.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	The Municipality should consider adding an organisational organogram to Section 2.2: <i>Administrative Governance</i> .	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
28.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	More details should be provided regarding the meetings of the Municipal Public Accounts Committee, Internal Audit Committee and the Fraud- and Risk Management Committee.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
29.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality should consider adding its Service Level Standards (Charter) to Section 2.12: <i>Public Satisfaction with Municipal Services</i> .	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
30.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	More information is required as to how indigent households are registered for free basic services. It is recommended that the Municipality elaborate as to whether public awareness campaigns or registration drives were held to inform poor communities that they can access such services.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
31.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	Provide an overview / snapshot of the Municipality's tourism profile as part of either Chapter 1 or Section 3.10: <i>Local Economic Development</i> i.e. elaborate on major tourism attractions, prominent events and festivals, visitors, tourism industry contributions.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
32.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The annual report does not provide any reference to Western Cape Government broadband / Wi-Fi connectivity initiatives and the ability thereof to	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
33.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality's performance against each service delivery function is discussed in great detail, complete with a table that states actual performance against relevant key performance indicators applicable to said function. The report does however not contain a consolidated SDBIP scorecard that reflect the Municipality's non-financial performance for the year under review.	A paragraph speaking to and referring to the chart and table on page 359 of the Annual Report (page 7 of the Annual Performance Report) that give a high level overview of the Top-Layer SDBIP could be included in the introduction section on page 51 to 52 of the Annual Report.	Senior management's response accepted.
34.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	Component A: <i>Introduction to the Municipal Workforce</i> does not provide a racial or gender breakdown of employees and does not refer to the Municipality's equity targets. The omission of equity information is particularly problematic given the fact that the employment of equity groups is measured in the SDBIP (National Key Performance Indicator, NKPI).	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
35.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	Table 146: <i>Total number of employees</i> provides an employment overview of the various municipal departments / divisions, complete with the total number of employees, number of approved positions and vacancy rates.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
36.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality should consider providing a departmental breakdown of the information detailed in Table 150: <i>Number and cost of injuries on duty</i> . The totals provided in this table however, do not align to the departmental employment numbers provided as part of Chapter 2.		
37.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality should include the performance indicator relating to the implementation of the Workplace Skills Plan (IDP Reference Number S10(f); also a NKPI) under Table 157: <i>Skills Development Expenditure</i> .	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Senior management's response accepted.
38.	Provincial Treasury (Appendix B – page 5 of 5 attached hereto).	<u>Concluding Comment 1:</u> The Municipality compiled a detailed annual report that contains all of the components required by MFMA Circular 63 and National Treasury's annual municipal reporting template. The report was timely tabled before council and submitted to Provincial Treasury following which it was published in the press and on the municipal website requesting public comment.	Just a comment. The Annual Report content wise comply with MFMA Circular 63 but Provincial Treasury still wants Drakenstein to elaborate on certain issues.	Senior management's response accepted.
39.	Provincial Treasury (Appendix B –	<u>Concluding Comment 2:</u> Will be considered individually as listed above in this document.		Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
	page 5 of 5 attached hereto).	Provincial Treasury would like to urge the Municipality to take cognisance of the recommendations outlined above as many of the issues raised are repeat findings that has to date not yet been attended to despite being brought to the Municipality's attention as part of the findings on the 2015/2016 annual report.		
40.	Provincial Treasury (Appendix B – page 5 of 5 attached hereto).	<p>Concluding Comment 3: In conclusion, the Municipality is reminded of its responsibility to finalise and adopt the annual report and the oversight report by not later than two months from the date on which the annual report was tabled before council in terms of section 127 of the MFMA. Further details as to how the annual report should be finalised was communicated via a reminder email to all municipal managers on 23 January 2018.</p>	Drakenstein Municipality is aware of the legislative deadlines and will adhere to it.	Senior management's response accepted.
41.	Auditor-General (Appendix C attached hereto).	MPAC Briefing Note dated 1 February 2018 with an executive summary of the audit outcomes of the financial audit, audit of performance information and compliance with laws	Noted. The emerging risks referred to in paragraph 5 is being attended to as highlighted in the Management Report. Senior management gave the assurance that they are attending to the emerging	Senior management's response accepted.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
		and regulations for the 2016/2017 financial year.	risks referred to by the Auditor-General in the Management Report.	

DRAKENSTEIN MUNICIPALITY

MINUTES: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

ORDINARY MEETING HELD IN THE BIG COMMITTEE ROOM, FIRST FLOOR, CIVIC CENTRE,
BERG RIVER BOULEVARD, PAARL ON WEDNESDAY, 14 MARCH 2018 AT 16:00

PRESENT: Councillors: J Matthee (Chairperson)

A Bekeer

A M L Buckle

J De Wet

L S Sambokwe

A J van Santen

Officials:

Dr J H Leibbrandt (City Manager)

S Johaar (Executive Director: Corporate Services)

J Carstens (Chief Financial Officer)

G Boshoff (Executive Director: Community Services)

L Waring (Executive Director: Planning and Development)

D Hattingh (Executive Director: Engineering Services)

R Jaftha (Chief Audit Executive)

F P Goosen (Manager: Administrative Support Services)

P January (Senior Administration Officer)

ABSENT: Councillors:

N N George

W E Smit (apology)



MINUTES: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
14 MARCH 2018

1. DECLARATION OF INTEREST BY COUNCILLORS AND OFFICIALS

None.

2. CONFIRMATION OF MINUTES

The minutes of the Ordinary meeting of the Municipal Public Accounts Committee held on 1 March 2018 was confirmed as correct.

3. OVERSIGHT REPORT ON THE 2016/2017 ANNUAL REPORT: CONSIDERING THE 2016/2017 ANNUAL REPORT AND WRITTEN COMMENTS RECEIVED

The committee considered the following documents which were attached to the item:

1. Comments on Draft Annual Report; and
2. Draft Oversight Report.

The Chairperson worked through the Annual Report and allowed the members of MPAC the opportunity to provide further inputs:

- a) The Chief Financial Officer confirmed that the changes to the Annual Report, requested at the meeting of 1 March 2018, were effected and are included in the Annual Report.
- b) The Committee then highlighted issues in the Annual Report that require further attention by Management inter alia the following:
 - i. The eradication of the bucket system on farms;
 - ii. Access to potable water for farms, rural communities and informal settlements;
 - iii. Electricity supply to informal settlements;
 - iv. Lamp poles / Street lighting;
 - v. The role out of electricity demand side management projects for the whole of Drakenstein;
 - vi. Waste Management;
 - vii. Comprehensive Extended Public Works Programme (EPWP) projects);
 - viii. Upgrading / waterproofing of municipal rental stock;
 - ix. The development of a comprehensive Rural Development Strategy;
 - x. Transformation of the DLTA and tourism industry;
 - xi. The general upgrading of informal settlements; and
 - xii. Capacity for Ward Committees.

The City Manager welcomed the inputs and indicated that many of the issues are already being attended to and that Management would continue to attend to these.

MINUTES: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE
14 MARCH 2018

After further discussion, it was

RESOLVED that

1. MPAC's response on the written comments received be approved as reflected on the attached schedule of comments on the Draft Annual Report 2016/2017.
 2. it be recommended to Council that:-
 - 2.1 The final draft Annual Report 2016/2017 be approved without reservations;
 - 2.2 The draft Oversight Report 2016/2017 be adopted and be made public in accordance with Section 129(3) of the MFMA; and
 - 2.3 The Oversight Report on the Annual Report 2016/2017 be submitted to the Provincial Legislature in accordance with section 132(2) of the MFMA.
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Meeting: Ref No: Coll No:	MPAC: 14/3/2018 9/1/2 1287577	Submitted by Directorate: Author/s: Referred from:	Financial Services J Carstens
<u>CLAUSE:</u>	<u>ACTION:</u> Implement decision	<u>RESPONSIBLE DEPT:</u> Chief Financial Officer	<u>DUE DATE:</u>

The meeting ended at 16:41.

CHAIRPERSON:

DATE:

Confirmed onwith / without amendments.
PJ/ja

" A18 "

Comments Received on Draft Annual Report 2016/2017 Financial Year



DRAKENSTEIN
MUNICIPALITEIT • MUNICIPALITY • UMASIPALA
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To be considered by the Municipal Public Accounts Committee on 1 and 14 March 2018

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
1.	Audit Committee (Appendix A attached hereto).	Titles of all Staff / Exco / Council members to be consistent throughout the Annual Report and Addenda using the revised Secondary City status titles (for example MI is now CM etc.).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – various pages in the document.
2.	Audit Committee (Appendix A attached hereto).	Alignment of pages (skew and binding going over print) – addenda to Annual Report are affected.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – various pages in the document.
3.	Audit Committee (Appendix A attached hereto).	Disclosure of Financial Interest – be sure to include all Council / Exco even if they are no longer in the employment of Drakenstein (for example De Beer and Louw).	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Table 195 on page 214 in the document.
4.	Audit Committee (Appendix A attached hereto).	Consistency lacking in job titles – for example see positions in the top administrative structure.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made in the Annual Report – various pages in the document.
5.	Audit Committee (Appendix A attached hereto).	There are numerous spelling and grammar errors throughout the document – this will be picked up and corrected if a reliable "Review" for grammar and spelling is done electronically.	Noted. Will use the English South African spelling and grammar check version. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – various pages in the document.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
6.	Audit Committee (Appendix A attached hereto).	Page 16, 2016/17, Age 60 – 69, the amount 8181 should be formatted correctly.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Table 1 on page 21 in the document.
7.	Audit Committee (Appendix A attached hereto).	Page 18, Comment on Background data paragraph, "The Majority of the population belong to...." The M should be a small letter.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Correction made to the Annual Report – see page 23 in the document.
8.	Audit Committee (Appendix A attached hereto).	Page 22, last sentence above the table, "The Statement of Financial Performance (capital grants included) yielded a surplus of R80.3 million compared with the final adjustment budgeted deficit of R20.2 million – a positive variance of R100.5 million." The AC questioned whether this is in fact a positive variance, (CFO to check if this statement is correct).	Noted. A variance column will be added to the table. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Table 7 on page 28 in the document.
9.	Audit Committee (Appendix A attached hereto).	Page 26, 2 nd Paragraph, the reference to King III Code of Good Governance should be changed to King IV, Report on Corporate Governance for South Africa 2016.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report - see page 32 in the document.
10.	Audit Committee (Appendix A attached hereto).	Page 28, Point 12, should be changed to "Oversight Committee (MPAC) assesses Draft Annual Report and issues an Oversight Report.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report see page 35 in the document.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
11.	Audit Committee (Appendix A attached hereto).	Page 32, Speaker, the date should be 3 August 2016 not 2017.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Correction made to the Annual Report – see page 40 in the document.
12.	Audit Committee (Appendix A attached hereto).	Page 202, Executive Management declarations, Deon Louw and Annalene de Beer should be included in the table.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Table 195 on page 214 in the document.
13.	Mayoral Committee Members.	The Glossary with definitions and acronyms should move from page 175 to after the list of tables on page 10 of the Draft Annual Report.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report - see pages 11 to 14 in the document.
14.	Mayoral Committee Members.	Page 11: Page numbers in the beginning of each chapter do not correspond with the actual page numbers.	Noted. Will delete the page numbers on the first page of each chapter since the index with links takes the reader to the right page immediately. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report in the beginning of each chapter.
15.	Mayoral Committee Members.	Page 11 and 12: Reference to Mayor's Foreword should be changed to Executive Mayor's Foreword. Refer to Executive Mayor throughout the whole Annual Report.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Correction made to the Annual Report – see page 16 in the document.
16.	Mayoral Committee Members.	Page 16: Table 1 – Population Details in table should include totals.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Table 1 on page 21 in the document.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
17.	Mayoral Committee Members.	Page 18: First paragraph – reference to 71,686 City residents should be corrected to 71,686 households.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 23 in the document.
18.	Mayoral Committee Members.	Page 35: Initials of Cllr Christophine Kearns should be corrected. Page 177: Cllr Anderson is a ward councillor and not a PR councillor.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see pages 42 and 188 in the document.
19.	Mayoral Committee Members.	Page 102: Second last paragraph – "Drakenstein Municipality should read Drakenstein cemeteries" should read Drakenstein Municipality has 11 cemeteries.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 113 in the document.
20.	Mayoral Committee Members.	Page 133: Table 138 – Remove the R sign from the first amount in the table.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Correction made to the Annual Report – Table 140 on page 144 in the document.
21.	Mayoral Committee Members.	Page 140: Table 149 – Review and correct the dates when Council adopted the HR policies.	Noted. The Recruitment, Selection and Appointments Policy (29/11/2017) and the Rehabilitation / Alcohol Policy (31/01/2018) were reviewed in 2017/2018 and Table 149 will be updated with the 2017/2018 Annual Report.	Support senior management's comments. The new Table 154 on page 152 in the document will be adjusted in the 2017/2018 Annual Report.
22.	Mayoral Committee Members.	Page 157: Graph 17 – Review the indicated result for 2016/2017. If correct, the reason for the increase should be explained.	Noted. Reason will be provided. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Correction made to the Annual Report – see page 169 in the document.
23.	Mayoral Committee Members.	Page 202: Table 189 – Review if the disclosure of financial interests of all Executive Management have been done	Noted. Will be corrected in final 2016/2017 Annual Report to be	Support senior management's comments. Corrections made to the Annual Report –

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
24.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	The municipal manager's foreword could elaborate more upon intergovernmental relations between the Municipality and its National and Provincial counterparts.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see pages 18 to 19 in the document.
25.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	<ul style="list-style-type: none"> Stating its mission, vision, values as well as the strategic objectives as defined within the IDP; Providing a narrative or description of prominent geographical areas / wards; and Elaborating further on its socio-economic reality, specifically unpacking health, education and safety and security variables. 	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see pages 18 to 19 and Tables 5 and 6 and Graph 3 on pages 23 to 25 in the document.
26.	Provincial Treasury (Appendix B – page 3 of 5 attached hereto).	Section 2.1: <i>Political Governance</i> provides an overview of political structures, but does not reflect political party affiliations.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 37 in the document.
27.	Provincial Treasury (Appendix B –	The Municipality should consider adding an organisational organogram to Section 2.2: <i>Administrative Governance</i> .	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Graph 5 on page 44 in the document.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
28.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	More details should be provided regarding the meetings of the Municipal Public Accounts Committee, Internal Audit Committee and the Fraud- and Risk Management Committee.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see pages 38, 39 and 49 in the document.
29.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality should consider adding its Service Level Standards (Charter) to Section 2.12: <i>Public Satisfaction with Municipal Services</i> .	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 58 in the document.
30.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	More information is required as to how indigent households are registered for free basic services. It is recommended that the Municipality elaborate as to whether public awareness campaigns or registration drives were held to inform poor communities that they can access such services.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 88 in the document.
31.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	Provide an overview / snapshot of the Municipality's tourism profile as part of either Chapter 1 or Section 3.10: <i>Local Economic Development</i> i.e. elaborate on major tourism attractions, prominent events and festivals, visitors, tourism industry contributions.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 104 in the document.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
32.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The annual report does not provide any broadband / Wi-Fi connectivity initiatives and the ability thereof to unlock economic growth and development potential.	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see page 106 in the document.
33.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality's performance against each service delivery function is discussed in great detail, complete with a table that states actual performance against relevant key performance indicators applicable to said function. The report does however not contain a consolidated SDBIP scorecard that reflect the Municipality's non-financial performance for the year under review.	A paragraph speaking to and referring to the chart and table on page 359 of the Annual Report (page 7 of the Annual Performance Report) that give a high level overview of the Top-Layer SDBIP could be included in the introduction section on page 51 to 52 of the Annual Report.	Support senior management's comments. Corrections made to the Annual Report – see page 61 and the two charts and tables on pages 372 and 375 in the document.
34.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	Component A: <i>Introduction to the Municipal Workforce</i> does not provide a racial or gender breakdown of employees and does not refer to the Municipality's equity targets. The omission of equity information is particularly problematic given the fact that the employment of equity groups is measured in the SDBIP (National Key Performance Indicator, NKPI).	Noted. Will be included in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Tables 148 to 150 on pages 149 to 150 in the document.

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Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
35.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	Table 146: <i>Total number of employees</i> provides an employment overview of the various municipal departments / divisions, complete with the total number of employees, number of approved positions and vacancy rates. The totals provided in this table however, do not align to the departmental employment numbers provided as part of Chapter 2.	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to various tables to reconcile with Table 151 in the Annual Report – see for example Table 25 on page 65 and Table 31 on page 70 reconciling to Table 151 on page 150 in the document.
36.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality should consider providing a departmental breakdown of the information detailed in Table 150: <i>Number and cost of injuries on duty</i> .	The information is not readily available and will be included in the 2017/2018 Annual Report.	Support senior management's comments. Information to be included in the 2017/2018 Annual Report.
37.	Provincial Treasury (Appendix B – page 4 of 5 attached hereto).	The Municipality should include the performance indicator relating to the implementation of the Workplace Skills Plan (IDP Reference Number S10(f)); also a NKP1) under Table 157: <i>Skills Development Expenditure</i> .	Noted. Will be corrected in final 2016/2017 Annual Report to be submitted to Council.	Support senior management's comments. Corrections made to the Annual Report – see Table 164 on page 158 in the document.
38.	Provincial Treasury (Appendix B – page 5 of 5 attached hereto).	<u>Concluding Comment 1:</u> The Municipality compiled a detailed annual report that contains all of the components required by MFMA Circular 63 and National Treasury's annual municipal reporting template. The report was timeously tabled before council and submitted to Provincial	Just a comment. The Annual Report content wise comply with MFMA Circular 63 but Provincial Treasury still wants Drakenstein to elaborate on certain issues.	Support senior management's comments.

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Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
		Treasury following which it was published in the press and on the municipal website requesting public comment.		
39.	Provincial Treasury (Appendix B – page 5 of 5 attached hereto).	<u>Concluding Comment 2:</u> Provincial Treasury would like to urge the Municipality to take cognisance of the recommendations outlined above as many of the issues raised are repeat findings that has to date not yet been attended to despite being brought to the Municipality's attention as part of the findings on the 2015/2016 annual report.	Will be considered individually as listed above in this document.	Support senior management's comments. Corrections made as listed above to the Annual Report.
40.	Provincial Treasury (Appendix B – page 5 of 5 attached hereto).	<u>Concluding Comment 3:</u> In conclusion, the Municipality is reminded of its responsibility to finalise and adopt the annual report and the oversight report by not later than two months from the date on which the annual report was tabled before council in terms of section 127 of the MFMA. Further details as to how the annual report should be finalised was communicated via a reminder email to all municipal managers on 23 January 2018.	Drakenstein Municipality is aware of the legislative deadlines and will adhere to it.	Support senior management's comments. Will adhere to the legislative deadlines.

Row Number	Comments Received From	Content of Comments Received	Senior Management Response	MPAC's Response to Council
41.	Auditor-General (Appendix C attached hereto).	MPAC Briefing Note dated 1 February 2018 with an executive summary of the audit outcomes of the financial audit, audit of performance information and compliance with laws and regulations for the 2016/2017 financial year.	Noted. The emerging risks referred to in paragraph 5 is being attended to as highlighted in the Management Report. Senior management gave the assurance that they are attending to the emerging risks referred to by the Auditor-General in the Management Report.	MPAC noted the briefing from the Auditor-General and that senior management is aware of the emerging risks to be mitigated through appropriate actions.

"A29"