

ULUNDI LOCAL MUNICIPALITY -AUDIT COMMITTEE OF COUNCIL WORK PLAN – 2026/2027

Audit Committee Meeting dates.

Q1 – 10 July 2026 & 25 August 2026

Q2 – 27 November 2026 ,

Q3 20 January and 12 March 2027 (Special Q3- Project Clean Audit and Interim AFS 6 months)

Q4 – 21 May 2027

Year end Meeting – 9 July 2027

Activity	Responsible Officer	Meeting
Quarter 1 of 2026-2027		
Financial Reporting. - Review of Draft AFS Preparation Plan - Review of Integrity of Financial Statements - Review of Annual Financial Statement - Review of Section 71 reports - Implementation of Supply Chain Report included the UIFWE. - Review AG Engagement Letter	CFO OR Deputy CFO.	Quarterly
Performance Reporting. - Review of Annual Performance and Annual Report preparation plans - Review of quarterly PMS Report Q4. - Review of Annual performance Review 2025-20256. - Review of Monitoring of Service providers. - Review of Draft Annual Report 2025-2026.	PMS Manager/ Municipal Manager	Quarterly
Dashboard Reporting and Follow up on AG Action Plan. - Review of the dashboard report for quarter 4 and June – July. - Follow up on progress made on AG Action Plan.	Deputy Director Internal Audit.	Quarterly
Risk Management Reporting. - Review of quarterly reports on risk management. - Review of Compliance Report - Review of risk registers. - Review of Legal Report - Review the progress on Fraud and Corruption and Disciplinary cases - Review report on Implementation of ICT Reports.	Snr Manager – Risk and Governance.	Quarterly

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Internal Audit Report. - Review of internal audit reports. - Monitor Internal Audit Plan - Make recommendations on internal audit Plan	Deputy Director Internal Audit.	Quarterly
Reporting to Council. - Forward reports to Mpac on performance of Audit committee and internal Audit. - Report on Council on performance of the municipality.	Audit Committee Chairperson	Quarterly
QUARTER 2		
Financial Reporting. - Bi- Annual Financial statement (bi- annual) review (2026-2027). - Review of Section 71 reports and SCM Reports (2026-2027). - Review draft AG Report.	CFO	Quarterly
Performance Reporting. Review of quarterly PMS Report.	PMS Manager/ Municipal Manager	Quarterly
Budget Funding Plan and Dashboard Reporting and Follow up on AG Action Plan. - Review of the Budget Funding Plan report for quarter 2. - Follow up on progress made on AG Action Plan.	Deputy Director Internal Audit.	Quarterly
Risk Management Reporting. - Review of quarterly reports on risk management. - Review of risk registers. - Review of Legal Report - Review the progress on Fraud and Corruption and Disciplinary cases - Review report on Implementation of ICT Reports.	Snr Manager – Risk and Governance.	Quarterly
Internal Audit Report. - Review of internal audit reports. - Monitor Internal Audit program - Make recommendations on internal audit program.	Deputy Director Internal Audit.	Quarterly
Reporting to Council. - Forward reports to Mpac on performance of Audit committee and internal Audit. - Report on Council on performance of the municipality.	Audit Committee Chairperson	Quarterly

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QUARTER THREE.		
Financial Reporting. - Review of Section 71 reports and SCM Report. - Implementation of Supply Chain Report included the UIFWE. - Interim AFS 6 Months and 9 months - FINAL AG Report - AG Action Plan to resolve the findings 2025-2026 - Audited AFS.	CFO	Quarterly Bi - Annually
Performance Reporting. - Review of quarterly PMS Report. - Review Audited Annual Report 2025-2026 - Review of Bi- Annual performance Review (Mid – Year) 2026-2027. - Review of Bi- Monitoring of Service provides (Mid-Year)2026-2027. - Review of Monitoring of Service providers. - Review of Performance Bonus for section 56 and 57. - Review of Oversight Report. - March 2026	PMS Manager/ Municipal Manager	Quarterly Quarterly Annually Annually
Dashboard Reporting and Follow up on AG Action Plan. - Review of the dashboard report. - Follow up on progress made on AG Action Plan.	Deputy Director Internal Audit.	Quarterly
Risk Management Reporting. - Review of quarterly reports on risk management. - Review of risk registers. - Review effectiveness of internal controls and risk and strategy management systems - Review statements in annual report - Review of Legal Report - Review the progress on Fraud and Corruption and Disciplinary cases - Review report on Implementation of ICT Reports.	Snr Manager – Risk and Governance.	Quarterly
Internal Audit Report. - Review of internal audit reports. - Monitor Internal Audit program - Make recommendations on internal audit program.	Snr Internal Audit Manager.	Quarterly

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Reporting to Council. - Forward reports to Mpac on performance of Audit committee and internal Audit. - Report on Council on performance of the municipality.	Audit Committee Chairperson	Quarterly
QUARTER 4		
Financial Reporting. - Review of Section 71 reports - Implementation of Supply Chain Report included the UIFWE. - Interim AFS and Reconciliations (9 months) - Plans for Drafting the Annual Financial Statement.	CFO	Quarterly Annually Annually
Performance Reporting. - Review of quarterly PMS Report. - Review of Monitoring of Service provides. - Plans for drafting the Annual Report and Annual Performance Report.	PMS Manager/ Municipal Manager	Quarterly Annually
Budget Funding Plan and Follow up on AG Action Plan. - Review of the Budget Funding Plan report. - Follow up on progress made on AG Action Plan. - Follow up on debt relief (ESKOM AGREEMENT)	Deputy Director Internal Audit.	Quarterly
Risk Management Reporting. - Review of quarterly reports on risk management. - Review of risk registers including IT and Fraud Risks. - Review effectiveness of internal controls and risk and strategy management systems - Review statements in annual report - Review progress report on Compliance Register	Snr Manager – Risk and Governance.	Quarterly
Internal Audit Report. - Review of internal audit reports. - Monitor Internal Audit Plan.	Deputy Director Internal Audit.	Quarterly
Reporting to Council. - Forward reports to Mpac on performance of Audit committee and internal Audit. - Report on Council on performance of the municipality.	Audit Committee Chairperson	Quarterly
Audit Committee Performance - Review annual plan - Review training plan - Review own performance - Meet with Council	Audit Committee Chairperson	Annually

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External Audit - Review and monitor Audit findings - Meet with external auditor once a year, without management. - Review and make recommendations on annual audit plan - Review management letter and response to external auditors' findings	Audit Committee Chairperson	Quarterly and yearly
Strategic Planning Review of Plans.	Audit Committee Chairperson	Yearly
Action Plan to resolve Auditor General's Report – Follow up on AG report and Management letter.	Audit Committee Chairperson	Quarterly on every after 10 working days of each month.

Prepare and Reviewer:

Prepared by: P Dlomo.
Deputy Director : Internal Audit.

Signature:.....

Reviewed by: SM Zitha
Audit Chairperson

Signature:

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