



EXTRACT FROM THE COUNCIL MINUTES HELD ON 27 JULY 2026

Item A85. 27.07.2026

REVIEW AND APPROVAL OF THE AUDIT AND PERFORMANCE AUDIT COMMITTEE CHARTER 2026/2027

S Cupido: Senior Manager Internal Audit

(Ref.: 6/14/1/P)

PURPOSE

To review amendments and approve the Audit and Performance Audit Committee Charter for the 2026/2027 financial year.

BACKGROUND

The Charter is the written Terms of Reference which outlines the mandate and authority of the Audit and Performance Audit Committee. This Charter must be reviewed annually and updated to ensure relevance and consistency with the MFMA, Municipal Systems Act (Act 32 of 2000), other related regulations, guides and best practise.

Auditor General of South Africa (AGSA) raised a finding in the 2024/25 audit cycle and recommended that the Audit Committee should advise the accounting officer with regard to the setting of key performance indicators (KPIs) and targets. This review should be conducted prior to the finalisation of the Service Delivery and Budget Implementation Plan (SDBIP) to ensure that KPAs and targets are aligned with strategic objectives and meet the SMART criteria (Specific, Measurable, Achievable, Relevant and Time-bound). This includes reviewing and providing input on the alignment between the institution's mandate, strategic plan and annual performance report prior to the finalization of the Service Delivery Implementation Plan (SDBIP).

To ensure that the audit committee promotes accountability and service delivery through evaluating and monitoring responses to risks and providing oversight over the internal audit environment including financial and performance reporting and compliance with laws and regulations.

LEGISLATIVE REQUIREMENTS

Municipal Finance Management Act, No 32 of 2000

ATTACHMENT

Audit and Performance Audit Committee Charter 2026/2027

RESOLVED :

- 1) Council approves the reviewed amendments to the Audit and Performance Audit Committee Charter and adopts the revised Charter for the 2026/2027 financial year..

**CERTIFIED A TRUE EXTRACT FROM THE MINUTES OF THE COUNCIL MEETING HELD
ON 27 JULY 2026.**



E PHILLIPS
ACTING MUNICIPAL MANAGER