



AUDITOR - GENERAL
SOUTH AFRICA

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AUDIT STRATEGY

CAPE WINELANDS DISTRICT MUNICIPALITY

30 June 2021





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INTRODUCTION

1. The purpose of this strategy is to assist the auditor to:
 - set the scope, timing and direction of the audit
 - guide the development of the audit plan as the audit progresses
 - take key decisions at the commencement of the audit regarding:
 - scoping the annual audit
 - reporting objectives
 - expected audit effort and focus
 - composition of the engagement team
 - the nature, timing and extent of resources necessary to perform the engagement
 - cost and time budgets
 - nature of communications with the auditee
2. The audit strategy also provides the audit team, management and those charged with governance with an overview of the planned scope, timing and cost of the audit. The audit strategy should be considered in conjunction with the engagement letter.

SCOPE AND OBJECTIVE OF THE ANNUAL AUDIT

3. The auditee's financial statements, annual performance report and compliance with legislation form the scope of the annual audit. The objective of the annual audit is to:
 - provide an opinion on the financial statements.
 - report findings regarding reported performance information against predetermined objectives for the selected objectives as presented in the annual performance report.
 - report findings on compliance with specific legislation in terms of selected subject matters.
 - report significant deficiencies in internal control.
4. Information that is more detailed and the scope of each type of audit are described in the paragraphs below.

NATURE OF COMMUNICATION WITH MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE

5. During the course of the audit, the auditor communicates on matters concerning the audit with management and those charged with governance (TCWG). This communication is an important two-way process. It is fundamental to the planning, conducting and reporting on the audit. Communication received is also a key input to the audit process.
6. Communication takes the following forms:

Type of communication	Communication with	Timing
<i>Engagement letter</i>	<i>Accounting officer</i>	<i>14 September 2021</i>
<i>Audit strategy</i>	<i>Management</i>	<i>14 September 2021</i>
<i>Audit strategy and engagement letter</i>	<i>Those charged with governance</i>	<i>16 September 2021</i>
<i>Meetings</i>	<i>Management and those charged with governance</i>	<i>Throughout the audit</i>
<i>Audit findings</i>	<i>Management and those charged with governance where applicable</i>	<i>Throughout the audit</i>
<i>Identified or suspected non-compliance with laws and regulations in terms of the IESBA code</i>	<i>Management and those charged with governance where applicable</i>	<i>Throughout the audit</i>
<i>Draft management report</i>	<i>Accounting officer</i>	<i>16 November 2021</i>
<i>Final management report and draft audit report</i>	<i>Management Accounting officer Executive authority</i>	<i>24 November 2021</i>
<i>Auditor's report</i>	<i>Accounting officer and Executive authority</i>	<i>30 November 2021</i>

7. Amongst other matters contained in this audit strategy there is a specific requirement to communicate the following to those charged with governance:
 - Significant qualitative aspects of the accounting practices, policies, and financial statement disclosures
 - Significant difficulties, if any, encountered during the audit e.g. significant delays, unavailability of personnel, unwillingness to provide information, extensive effort to obtain audit evidence, restrictions imposed by management, unreasonably brief time to complete the audit.
 - Significant matters arising during the audit that were discussed or subject to correspondence with management
 - Significant deficiencies in internal control identified during the audit

8. From the matters communicated to those charged with governance the auditor determines those matters that required significant auditor attention during the audit and taking into consideration:
 - Areas of higher assessed risk of material misstatement in the financial statements or significant risks identified
 - Significant auditor judgements related to areas in the financial statements that involved significant management judgement
 - The effect on the audit of significant events or transactions that occurred during the year

AUDIT OF THE FINANCIAL STATEMENTS

9. The audit of the financial statements is performed to provide reasonable assurance whether the financial statements present fairly in all material respects the auditee's financial position, financial performance and cash flows in accordance with the financial reporting framework applied.
10. The financial reporting framework applied by management in the preparation of the financial statements is the South African Standards of Generally Recognised Accounting Practice (GRAP).

AUDIT OF REPORTED PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

11. The audit of predetermined objectives for selected objectives as presented in the annual performance report i.e. subject matters is performed to determine whether the performance information per subject matter is useful and reliable, in accordance with the criteria as developed from the performance management and reporting framework set out below.
12. The performance management and reporting framework used by the auditee when preparing and presenting information about its performance against predetermined objectives in the annual performance report consists of the following:
 - Legislation applicable to performance planning, management and reporting which includes the following:
 - Local Government: Municipal Finance Management Act of South Africa, 2003 (MFMA)
 - Local Government: Municipal Systems Act (MSA)
 - Local Government: Regulations for planning and performance management, 2001, issued in terms of the MSA.
 - Local Government: Municipal performance regulations for municipal managers and managers directly accountable to municipal managers, 2006, issued in terms of the MSA.
 - The Framework for the managing of programme performance information (FMPPI), issued by the National Treasury.
 - Circulars and guidance issued by the National Treasury, Department of Public Service and Administration (DPSA) and supported by Department of Planning Monitoring and Evaluation (DPME) regarding the planning, management, monitoring and reporting of performance against predetermined objectives.

13. The criteria applicable to the audit as developed from the PMRF are as follows:

CRITERIA (amend as applicable per annexure A)	REFERENCE TO PMRF
<i>Consistency: Performance indicators and targets are consistent between planning and reporting documents</i>	
Reported indicators are consistent or complete when compared to planned indicators	Sec 121(3)(f) of the MFMA Sec 41 (a) - (c) & 46 of the MSA
Changes to indicators are approved	Sec 25(2) of the MSA
Reported targets are consistent or complete compared to planned targets	Sec 121(3)(f) of the MFMA Sec 41 (a) - (c) & sec 46 of the MSA
Changes to targets are approved	Sec 25(2) of the MSA
Reported achievement is consistent with the planned and reported indicator and target	Sec 121(3)(f) of the MFMA
<i>Measurability: Performance indicators are well defined and verifiable, and targets are specific, measurable and time bound.</i>	
A performance indicator is well defined when it has a clear definition so that data will be collected consistently and is easy to understand and use.	FMPPI chapter 3.2
A performance indicator is verifiable when it is possible to validate or verify the processes and systems that produce the indicator.	FMPPI chapter 3.
A target is specific when the nature and required level of performance of the target is clearly identifiable.	FMPPI chapter 3.3
A target is measurable when the required performance can be measured.	FMPPI chapter 3.3
A target is time bound when the timeframes for achievement of targets are indicated.	FMPPI chapter 3.3
<i>Relevance: Performance indicators relate logically and directly to an aspect of the entity's mandate and the realisation of its strategic goals and objectives.</i>	
The performance indicator and target relates logically and directly to an aspect of the entity's mandate and the realisation of its strategic goals and objectives.	FMPPI chapter 3.2
<i>Presentation and disclosure: Performance information in the annual performance report are presented and disclosed in accordance with the requirements contained in the legislation, frameworks, circulars and guidance.</i>	
Actual performance compared to planned targets and prior year performance is disclosed in the annual performance report.	Sec 46 of the MSA
Measures taken to improve performance are disclosed in the annual performance report.	Sec 46 of the MSA
Measures taken to improve performance are supported by corroborating audit evidence.	Sec 46 of the MSA
<i>Reliability: Recording, measuring, collating, preparing and presenting information on actual performance / target achievements is valid, accurate and complete.</i>	
Reported performance occurred and pertains to the reporting entity.	Sec 45 of the MSA Chapter 5 of the FMPPI



Reported performance is recorded and reported accurately.	Sec 45 of the MSA Chapter 5 of the FMPPI
All actual performance is recorded and included in the reported performance information.	Sec 45 of the MSA Chapter 5 of the FMPPI

14. In addition, the criteria below will be tested but any material findings identified will only be reported in the annexure to the management report and will not impact the audit opinion of the selected objectives. The criteria are as follows:

- **Relevance:**
 - Indicators/targets arising from the entity’s mandate, applicable legislation and strategic goals and objectives are all included in the approved planning documents.
- **Presentation and disclosure:**
 - The overall presentation of the performance information in the annual performance report is comparable and understandable.

15. The following objectives have been scoped into the audit:

Objective
Strategic Objective 2 - Promoting sustainable infrastructure services and a transport system which fosters social and economic opportunities.

16. A reasonable assurance opinion will be provided on the above-mentioned objective in the management report and all material findings reported therein will be included under the heading report on audit of the annual performance report in the auditor’s report.

AUDIT OF COMPLIANCE

17. During the course of the audit, the subject matters listed below will be subject to auditing against key legislation.

- Financial statements, performance reports and annual reports
- Procurement and contract management
- Expenditure management
- Utilisation of conditional grants
- Consequences management
- Strategic planning and performance management
- Asset management
- Revenue management

18. The key legislation applicable is:

- Municipal Finance Management Act , 2003 (Act No. 56 of 2003) (MFMA) and regulations issued in terms of the act
- Annual Division of Revenue Act (DoRA)
- Municipal Structures Act, 1998 (Act No. 117 of 1998) and regulations and instructions issued in terms of the act

- Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA) and regulations and instructions issued in terms of the act
 - Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) and regulations and instructions issued in terms of the act
 - Construction Industry Development Board Act, 2000 (Act No. 38 of 2000) and regulations issued in terms of the act
 - Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004)
19. Audit of compliance is performed in accordance with the principles of ISAE 3000. Material findings on the above-mentioned subject matters will be included under the heading *Compliance with Legislation* in the auditor's report.
20. Additionally, in accordance with Section 360 of the IESBA code, where we discover non-compliance or suspected non-compliance, we will seek to obtain an understanding of the matter and where appropriate will discuss the matter with management and those charged with governance. This will allow for management and those charged with governance to take appropriate action to rectify, remediate or mitigate the consequences of the non-compliance, deter the commission of non-compliance where it has not yet occurred or disclose the matter to an appropriate authority where required by law or regulation or where considered necessary in the public interest.
21. We will also consider whether the response of management and those charged with governance to the instance of non-compliance or suspected non-compliance is adequate and may determine that further action is necessary. Such further action may include amongst other things the disclosure of the matter to an appropriate authority which may include the executive authority and/or appropriate oversight authorities. Depending on the severity of the matter, the matter may be reported in the auditor's report.
22. In exceptional circumstances, we may be required to immediately disclose the matter to an appropriate authority where we have become aware of actual or intended conduct that we have reason to believe would constitute an imminent breach of law or regulation that would cause substantial financial loss or harm to the municipality, investors, creditors, employees or the public. In such circumstances, we will discuss the matter with management and those charged with governance where it is appropriate to do so.

SPECIFIC FOCUS AREAS

23. The AGSA focus on the areas listed below as these areas have a significant impact on the auditee's ability to achieve clean administration and to provide effective and efficient service delivery. The AGSA's general reports include the audit outcomes on these focus areas and regular interactions take place with the relevant stakeholders to ensure that commitments are made to take corrective action where necessary.

Area
Procurement and contract management
Consequence management
Grant management
Financial Health

INFORMATION TECHNOLOGY SYSTEMS AUDIT

24. Based on the classification of the different levels of sophistication of the IT systems they will be subject to audit as follows:



Application system	Type of audit
VIP SAMRAS Collaborator	<ul style="list-style-type: none"> • Computer Assisted Audit Techniques (CAATS) to support the regularity audit of Supply Chain Management. <p>The following focus areas will be evaluated for the systems:</p> <ul style="list-style-type: none"> • Information Technology Governance • Security Management • User Access Management • Program Change Management • IT Service Continuity

ASSESSMENT OF INTERNAL CONTROL

25. During the audit, the internal controls relevant to all three types of audits will be assessed and the significant deficiencies will be communicated to management and those charged with governance. The discussions will focus on the role of the accounting officer to improve internal controls.

OTHER INFORMATION TO BE INCLUDED IN THE ANNUAL REPORT

26. The other information does not include the financial statements, the auditor's report thereon and those selected objectives presented in the annual performance report that have been specifically reported on in the auditor's report.
27. In connection with the audit, our responsibility is to read the other information, and in so doing, to consider whether the other information is materially inconsistent with the financial statements and the selected objectives presented in the annual performance report, or our knowledge obtained during the course of the audit.
28. The responsibilities relating to other information do not constitute an assurance engagement and accordingly we do not express an audit opinion or any form of assurance thereon.

INFORMATION REQUIRED FOR AUDIT

29. Management and where appropriate those charged with governance are responsible for providing the auditor with access to all information of which they are aware that is relevant to the preparation of the subject matter information, to provide any additional information that the auditor may request for the purpose of the engagement, and to provide the auditor with unrestricted access to persons from whom the auditor determines it necessary to obtain evidence. Management and personnel should also be available during the period of the audit.
30. The annual performance report should be submitted concurrently with the financial statements.
31. The other information to be included in the annual report should be made available on or before **25 October 2021**. If the other information is not provided before the date of the auditor's report, management will be requested to provide written representation that the information will be provided as soon as possible and before the annual report is published. The fact that the other information is not provided before the date of the auditor's report does not preclude the issuing of the auditor's report. The other information will be read and

considered when it becomes available, if material inconsistencies or misstatements are identified this may require amendments to the auditor's report. Guidance on subsequent events should be followed in this regard.

32. The trial balance and general ledger that agree to the financial statements, together with the supporting asset register, inventory register and subsidiary ledgers for receivables and payables, must be submitted with the financial statements. This documentation and information is also relevant to disclosures in the financial statements and could include information outside the general and subsidiary ledgers. If this information is not provided in the time agreed, it will be regarded as a limitation on the audit, which could result in a modification of the audit opinion.
33. All the approved planning documents and all other documentation and information in support of the annual performance report must be submitted at the latest with the annual performance report. If this information is not provided it will be regarded as a limitation on the audit, which could result in a modification of the audit opinion.
34. All documentation and information in support of the financial statements, the annual performance report and compliance with legislation must be available on request and be retrievable within a reasonable time, which should not exceed two working days. This documentation and information are also relevant to disclosures in the financial statements and could include information outside the general and subsidiary ledgers. If this information is not provided in the time agreed, it will result in a limitation on the audit, which could result in a modification of the audit opinion.

RISKS IDENTIFIED

35. The following key risks have been identified to date on the audit and our initial overall response to each of these has been determined based on the knowledge of the audit and our prior experience. The controls to mitigate these risks and how to best respond to these risks will be determined as part of our detailed risk assessment procedures for the reasonable assurance engagements.

Risk identified	Overall response
Presumed Procurement and Contract Management Fraud Risk (ISSAI 1240)	Appropriate procedures will be designed to test compliance for procurement and contract management, as well as the use of CAATS. Emphasising to the audit team the need to maintain professional scepticism. Assigning more experienced staff to the audit and more time on supervision.
Risk of Management Override of control There is a potential risk of management override of controls in terms of ISA 240 due to the fact that management is in a unique position to perpetrate fraud and manipulate accounting records (ISA 240 Para 31).	The audit team will maintain high levels of professional scepticism on the susceptibility of financial statements from material misstatement due to fraud. Test the appropriateness of journals and other adjustments made in the preparation of the AFS.
There is a risk that related parties will not be correctly disclosed due to the change in GRAP 20.	Appropriate procedures will be designed to test whether related parties has been disclosed correctly in terms of GRAP 20.

MATERIALITY

36. The concept of materiality is applied when the audit is planned and performed, as well as in evaluating the effect of identified misstatements in the financial statements and reported performance information, as well as identified instances of non-compliance with legislation.
37. The auditor's determination of materiality is a matter of professional judgement and is affected by the auditor's perception/ understanding of the financial information needs of intended users. I.e. the quantitative and qualitative factors that determine the level at which relevant decisions taken by users would be affected by a misstatement or an instance of non-compliance.
38. In terms of the audit of predetermined objectives and compliance, materiality is considered in the context of qualitative factors and, when applicable, quantitative factors. The relative importance of qualitative factors and quantitative factors when considering materiality in a particular engagement is a matter for the auditor's professional judgement.

USE OF THE WORK OF INTERNAL AUDIT

39. The consideration of using the work of internal auditors requires the external auditors to evaluate the internal audit function, which consists of an assessment of the extent to which the organisations status, relevant policies and procedures support the objectivity of the internal auditors; the level of competence of the internal audit function; and whether the internal audit function applies a systematic and disciplined approach including quality control.
40. We have determined that the work performed by the internal auditors will be used for risk identification.
41. The following areas included in the internal audit plan will be taken into consideration in performing our audit.

Areas of the internal audit plan
Supply Chain Management
MFMA compliance
DORA compliance
Performance management
Governance
Human Resources: OHS
Risk management
Inventory/Stores Year end Stock take
Asset management
IT-General controls
Fleet management- Outstanding
Social Development & Tourism review
COVID 19 expenditure

VISITS TO OPERATIONAL SITES

42. The auditee operates in different locations, to obtain the necessary audit evidence for the audits of financial statements, predetermined objectives and compliance, it will be necessary to visit a selection of these locations, which will be determined after a detailed understanding of the functions/ responsibilities at the locations has been obtained.

SERVICE ORGANISATIONS

43. A service organisation is a third-party organisation providing services to a user organisation. The services provided by the service organisation may be relevant to the audits of financial statements, predetermined objectives and compliance.
44. The auditee does not make use of service organisations.

AGENCY SERVICES

45. An agent refers an entity that has been directed by another entity through a binding arrangement to undertake transactions with third parties on behalf of the principal and for the benefit of a principal institution. Agency services usually results from an appointment of an institution to manage and/or deliver a capital project on behalf of the principal institution. Such arrangements involve the transfer of the project budget to the implementing agent with a requirement to return unspent funds back to the principal. Implementing agents are typically used for infrastructure of capital projects and grant funded services delivery programmes for public benefit.
46. The auditee acted as an agent for the following entities in the audit areas listed below. The auditors of these entities may require our assistance in obtaining audit evidence.

Principal entities	Audit areas
<i>Western Cape Department of Transport and Public Works</i>	<i>Roads (Revenue, Expenditure and Liabilities)</i>

MANAGEMENT'S EXPERTS

47. A management expert was/ will be used in the audit areas listed below. We are required to determine if the information is reliable and may be used as audit evidence. If necessary, we may engage an auditor's expert to determine the reliability of the information.

Management expert	Audit areas
<i>ZAQ Consultants and Actuaries</i>	<i>Employee Benefits (Long Service Award liability, Ex-gratia Benefits and Post-Employment Medical Aid subsidy liability).</i>

USING THE WORK OF AN AUDITOR'S EXPERT

48. There has been no area identified for the need to appoint an auditors expert based on a provisional assessment performed. This may be revised during the course of the audit should the need arise and results thereof will be communicated where applicable.

VERIFICATIONS/ CONFIRMATIONS

49. In order to obtain the required audit evidence we will request confirmation from different parties and conduct certain verifications as follows:

Item	Locations/3 rd party
<i>Physical asset count</i>	<i>Assets are located throughout the Cape Winelands District</i>
<i>Cash counts</i>	<i>Head Office in Stellenbosch</i>
<i>Bank confirmations</i>	<i>To be obtained from Confirmation.com</i>
<i>Legal confirmations</i>	<i>To be obtained from Cape Winelands District Municipality's legal council</i>
<i>Debtors confirmations</i>	<i>Written confirmation to be obtained from Cape Winelands District Municipality</i>



<i>Related party confirmations</i>	<i>Written confirmation to be obtained from Cape Winelands District Municipality</i>
<i>Investment confirmations</i>	<i>To be obtained from Confirmation.com</i>

EXPECTED USE OF PRIOR YEAR AUDIT EVIDENCE

50. To reduce the nature, timing and extent of the audit, the prior year's documentation of our pre-engagement activities, understanding, documentation of business processes and other planning will be used and updated with current year changes based on enquiries, inspection and observation as necessary.

AUDIT TEAM

51. The audit team will consist of the following members, who have been selected to ensure that the appropriate competencies and capabilities are available to conduct the audit:

Name	Designation	Qualification/experience
Ashley Olkers	Business Unit leader	CA(SA)
Walied Heynes	Acting Deputy Business Unit Leader	CA(SA)
Luthando Mehlomakhulu	Senior Manager	CA(SA)
Beauty Myende	Manager	RGA
Raeesah Mustapha	Assistant Manager	CA(SA)
Imraan, Ebrahim	Audit Senior	ITC
Thandile Mnukwana	2 nd year Trainee	ITC
Mahlase, Kagisho	1 st year Trainee	ITC
Ulrich Kalp (Planning)	1 st year	ITC
Faith Mukwevho (Planning)	3 rd year	CTA
Sunir Hariparsad	Product Champion Senior Manager	CA(SA)
Suroor Philander	Technical Manager	CA(SA)
Choeu Ramaile	Manager (CAAT's SCM)	BAdmin(Hons), BCom(Hons), CISA
Contracted in staff	To be confirmed	

52. The audit team will apply professional judgement and professional scepticism throughout the engagement.

TIME TABLE OF KEY EVENTS

53. The key events during this annual audit are timed as follows:

No.	Event	Responsibility	Planned date
1	Initial meeting with management and determination of specific officials with whom to communicate throughout the audit	AGSA & Management	02 September 2021
2	Initial meeting with accounting officer, audit committee	AGSA & Management	02 September 2021
3	Formal meeting among the engagement team	AGSA	Throughout the audit
4	Receive financial statements, annual performance report and other information to be included in annual report from auditee for audit	Management	31 August 2021
5	Steering committee meeting to discuss audit strategy	AGSA & Management	14 September 2021
6	Send confirmation letters	AGSA	September/October
7	Audit steering committee meetings (if necessary)	AGSA & Management	Every two weeks
8	Issue draft management report	AGSA	16 November 2021
9	Receive final management comments approved by AO	AGSA & Management	22 November 2021
10	Prepare audit report	AGSA	24 November 2021
11	Audit committee meeting	AGSA & Management	16 September 2021
12	Finalise audit report	AGSA	30 November 2021
13	Receive printer's proof of annual report for review	Management	TBC
14	Sign off printer's proof of annual report	Management	TBC
15	Final review of audit file	AGSA	31 January 2021
16	Complete and tidy audit file	AGSA	31 January 2021

AUDIT FEE

54. The budgeted audit fee for 2020/21 amounts to R2 658 738 (Excluding VAT).

	Current Year(R)	Audit Hours	Prior year actual(R)	Audit Hours	Variance (R)	Variance (%)
Annual audit	2 544 338	3 118	2 508 875	3669	35 463	
Subsistence and travel	114 400		42 828		71 572	
TOTAL (excluding VAT)	2 658 738		2 551 703		107 035	4
VAT TOTAL	398 811		382 755		16 056	
TOTAL (including VAT)	3 057 548		2 934 458		123 091	4

55. The variance from the previous year is the result of an average tariff increase of 4% as approved by the oversight committee of the Auditor-General of South Africa and due to previously scoped out compliance subject matters that has been scoped in for the 2020-21 audit.

56. The increase in subsistence and travel allowance is due to the change in COVID-19 lockdown levels when compared to the previous year in which the auditors were faced with various restrictions (going to the municipality in limited numbers and set times) to perform audit procedures.

57. The budget only allows for all audit procedures to be executed once and is based on the required documentation being received within the agreed time frame. Any impact on the



audit fee caused by delays in the submission of information, or re-performance due to amendments to the financial statements or annual performance report, or by additional information being submitted will be discussed.