

		customer care. The Municipality does have a customer care and credit control policy; however,	Monthly reporting of case management response and turnaround time, implement consequence management.	In - House	In - House	Chief Financial Officer	01-Feb-26	ongoing	90% of cases resolved within the standard turnaround time of 1-3 days	Monthly Case Management Dashboard	Financial benefits accruing from improved administrative and operational efficiencies			
5	Cost reflective tariffs	The tariff structure applied by the Municipality is not cost-reflective therefore they are under recovering on the cost-of-services rendered: All trading services operate with operating shortfalls. The Municipality does not have fully cost-reflective tariffs, however in the absence of a more detailed analysis (and the lack of a long-term financial plan), the exact extent to which tariffs are not cost-reflective is not known. Electricity cost of supply study done	Implementation of cost-reflective tariffs to be an integral part of performance agreement of the CFO	In - House	In - House	Municipal Manager and Chief Financial Officer	01-Jan-26	Ongoing	CFO performance on cost reflective tariffs assessed	CFO Performance Agreement Tariff Model / Costing Worksheets	Cost-reflective tariffs are approved by Council NERSA approves the maximum allowable increase in electricity tariffs. Electricity distribution losses reduction targets: FY2026/27: 5% improvement FY2027/28: 3% improvement A 8% increase in electricity sales is projected due to the adoption of cost-reflective tariffs, installation of smart meters and improvement in billing.			
			Annually verify tariff increases for cost-reflectiveness	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Tariff Structure	Council resolution approving updated policy and tariff schedule	Cost-reflective tariffs are approved by Council NERSA approves the maximum allowable increase in electricity tariffs. Electricity distribution losses reduction targets: FY2026/27: 5% improvement FY2027/28: 3% improvement A 8% increase in electricity sales is projected due to the adoption of cost-reflective tariffs, installation of smart meters and improvement in billing.			
			Update and approval of Tariff Policy and Tariff Structure to make provision for the application of cost-reflective tariffs in a phased approach	In - House	In - House	Chief Financial Officer	01-Jan-26	ongoing	Approved tariff policy	Council resolution, Updated tariff policy	Cost-reflective tariffs are approved by Council NERSA approves the maximum allowable increase in electricity tariffs. Electricity distribution losses reduction targets: FY2026/27: 5% improvement FY2027/28: 3% improvement A 8% increase in electricity sales is projected due to the adoption of cost-reflective tariffs, installation of smart meters and improvement in billing.			
6	Indigent Management	Poor indigent household registration: 2200 households registered but there should realistically be 5000	Account for 'Revenue Foregone' in line with mSCOA standards	In - House	In - House	Chief Financial Officer	01-Jan-26	Ongoing	100% of revenue foregone accurately classified and reported under mSCOA statements	mSCOA segmental chart of accounts with correct posting levels for revenue foregone	Financial benefits accruing from improved administrative and operational efficiencies			
			Review and update the Indigent Register annually	In - House	In - House	Director: Corporate & Community Services	01-Feb-26	Ongoing	90% of indigent households registered	Indigent Register	Financial benefits accruing from improved administrative and operational efficiencies			
			Quarterly verify that the indigents register does not include municipal employees and those employed in government. Report any offences found immediately to the CFO.	In - House	In - House	Director: Corporate & Community Services	01-Feb-26	Ongoing	100% of indigent households verified quarterly against employment databases	Cross-referencing lists with PERSAL (government payroll) or HR records Evidence of investigations and disciplinary actions where applicable	Financial benefits accruing from improved administrative and operational efficiencies			
			Capping of FBS for indigent households	In - House	In - House	Director: Corporate & Community Services	01-Feb-26	Monthly	Capped FBS for indigent households	Monthly consumption report per indigent households	Financial benefits accruing from improved governance practices			
7	Supply Chain Management	SCM Policy not compliant with all the statutory imperatives, legislation and reforms (Both the SCM and Preferential Procurement Regulations need updating) Capital and operational projects have no plans in place Current SCM structure does not meet the policy requirements and further does not provide for an adequate number of officials necessary to maintain an effective system of SCM SCM Unit consist of 6 Staff members: - 1 X Manager - 1 X Senior Practitioner - 1 X Senior Clerk - 1 X Inventory Control - 1 X Logistical - 1 X Contract Manager Key challenges are: Completeness of documents, abuse of Regulation 36 for emergency procurement (but nature point to poor planning rather) and unjustified deviations: High corruption risk	To ensure procurement planning is integrated, SCM unit must be part of the budget process to provide inputs to the overall procurement plan. Municipality to prioritise the annual review and amendments of the SCM policy to ensure alignment to the latest SCM prescripts and developments, as stipulated on Regulation 3 (1) (b). Fill vacancies in the SCM unit. Focus on Demand Management, long-term planning and the linkage to Procurement plans (in return it can greatly stimulate and enable economic growth through strategic alignment). The Municipality should utilise a commodity-based strategy for standardisation of item expenditure, which will assist in determining the sourcing strategies and achieve economies of scale. This will further assist the Municipality to identify certain commodities for alternative procurement decisions such as District Transversal Contracts, framework agreements and bulk procurement.	In - House	In - House	Chief Financial Officer	01-May-26	Ongoing	100% SCM participation in departmental planning meetings	Minutes and attendance registers	Financial benefits accruing from improved governance practices			
				In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	SCM Policy reviewed, updated, and approved annually before start of new financial year	Updated SCM Policy document showing tracked changes Council approval,	Financial benefits accruing from Governance efficiencies			
				In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Number of multi-year projects procured through planned contracts	Approved demand plan	Financial benefits accruing from improved administrative and operational efficiencies			
			Implement SCM SOPs compliant with legislation and reforms	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Compliant SCM SOPs implemented	Internal audit reports	Financial benefits accruing from Governance efficiencies			
8	Cost containment and cash flow management	Municipality has cash reserves that are not sufficient to cover their needs and are below the National Treasury-prescribed norms. Current liabilities exceed current assets, highlighting insufficient cash to meet short-term financial obligations. Cash/ Cost Coverage ratio under the norm for less than 1 month	Implement monitoring controls for all overtime in line with the policy	In - House	In - House	Director Corporate Services and Chief Financial Officer	01-Oct-25	Ongoing	100% of overtime claims supported by pre-approved overtime request forms	Overtime request and approval forms	Targeted saving of 10% per annum			
			Conduct a duplicate cost analysis on contracted services to identify functions that can be performed internally by the municipality.	In - House	In - House	Chief Financial Officer	01-Jan-26	Ongoing	Cost savings identified through internalisation of functions Number of functions transitioned from outsourced to in-house	List of all contracted services with contract values and durations Internal capacity assessment reports (HR, assets, skills)	Reduction in administration and support services in contracted services, reduction of entertainment costs and local travel. The municipality can achieve approximately 20% reduction in expenditure across these expenses			

		<p>2022/23 expenditure exceed budget with 27%</p>	Sustain the cash flow management committee to ensure cost-containment measure are implemented and monitored effectively	In - House	In - House	Chief Financial Officer	01-Sep-25	Ongoing	Functional flow management committee	Minutes of meetings of the cash flow management committee	Financial benefits accruing from improved revenue Strategies						
9	Financial Control Environment	<p>Inadequate oversight regarding Implementation of Audit Action Plan resulted in repeat audit findings on compliance with laws and regulations.</p> <p>Lack effective system of Risk Management to achieve the objectives of a strengthened internal control environment to mitigate the risks of material misstatements in the Annual Financial Statements.</p>	Issue internal audit reports in line with the Internal Audit Plan	In - House	In - House	Chief Financial Officer	31-Mar-26	Ongoing	Internal Audit reports issued	Internal Audit reports	Financial benefits accruing from improved governance efficiencies						
			Appoint Chief Audit executive to perform internal audit duties and second staff from other units to assist them.	In - House	In - House	Municipal Manager	01-Jul-26	2026/07/31	Chief Audit Executive Appointed	Appointment letter	Financial benefits accruing from improved governance efficiencies						
			Assess IT controls on the financial system to prevent unauthorised transactions.	In - House	In - House	Chief Financial Officer	01-Feb-26	2026/03/31	Improved IT controls	General IT control internal audit report	Financial benefits accruing from improved governance efficiencies						
			Respond to issued internal audit reports for improved financial controls	In - House	In - House	Chief Financial Officer	31-Mar-26	Ongoing	Audit action plan implemented	Audit action plan	Financial benefits accruing from improved governance efficiencies						
10	Creditor management	<p>Creditors payment period = 258 Days (increased from 174 Days in 2021/22)</p> <p>The Municipality has large outstanding debts to multiple creditors, totalling R89 million. The largest creditor is Eskom (R52 million Eskom + R12 million for 2 outstanding current accounts) As at 28 May 2025 the Municipality was at the risk of not meeting the ESKOM condition for debt write off if R16 million is not paid by August 2025.</p> <p>2nd = SAMRAS R2,6m (payment arrangement)</p> <p>3rd AG = R21,1m</p> <p>4th SALGA = R5,2m</p> <p>5th Legal Firms = R1,3m</p> <p>6th Garden Route DM (Fire Services R2,4m) The GR has met with KLM to discuss a reduction in debt however there was no response from the municipality</p> <p>Collaborator R1,4 million, there is a creditors agreement in place but has not been honoured</p> <p>Outdshoorn is owed R900 thousand there has not been payment since 2021, there were attempts to reach out to KLM but to no avail R127 Thousand has been written off.</p>	Implement rigorous financial controls and closely adhere to the budget to manage and mitigate overspending, particularly in employee-related costs and councillor remunerations	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Overspending eliminated	Exception report and variance analysis with corrective actions documented	There is a cap on overtime to 10% due to employees claiming overtime but not on the engagement, reversal of irregular appointments and application for exemption for no salary increases.						
			Execute a detailed action plan to address the discrepancies and ensure compliance with GRAP standards, including training for relevant staff on updated procedures and standards.	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Monthly reconciliations conducted and reviewed	Monthly reconciliations conducted and reviewed	Improved audit opinion						
			Enhance control and reporting processes for inventory, aligning with GRAP 12 principles. Address irregularities in reporting to ensure accurate financial records and improved inventory management.	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Monthly inventory reconciliations	Monthly inventory reconciliation reports comparing issued V/S consumed inventory	Improved audit opinion						
			Given the potential discrepancies between operational expenses, accruals, and payables, it is crucial to conduct monthly reconciliations. This will ensure that any discrepancies are identified and rectified promptly. Regular internal audits could	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Monthly reconciliations conducted and reviewed	Monthly reconciliations conducted and reviewed	The billing system is correctly reconciled to the valuation roll	FY2025/26: 2% improvement FY2026/27: 2% improvement FY2027/28: 2% improvement	A 6% increase in revenue due to reconciliation of valuation roll to billing system				
			Given the potential discrepancies between operational expenses, accruals, and payables, it is crucial to conduct monthly reconciliations. This will ensure that any discrepancies are identified and rectified promptly. Regular internal audits could be a part of this strengthened oversight.	In - House	In - House	Chief Financial Officer	28-Feb-26	Ongoing	Monthly reconciliations conducted and reviewed	Monthly reconciliations conducted and reviewed	Improved audit opinion and compliance with creditor covenants						
11	Grant Management	<p>Unspent Conditional Grants cash backed.</p> <p>Incomplete maintenance of the grant register for future years, which complicates financial planning.</p> <p>Concerns over the grants register lacking submission dates, which could lead to accountability issues.</p> <p>Absence of risk assessments and identified</p>	*The municipality needs to implement its capital budget promptly to prevent the need for rollover applications that could potentially be denied. Additionally, this proactive approach will help avoid the necessity of repaying already received funds and enable the commencement of spending on the received capital grants. *The municipality must recognise the necessity to proactively address any external challenges that may impact project timelines. This includes enhancing communication and	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	100% of capital grants spent within prescribed DoRA timelines	Approved capital budget and project implementation plan Monthly and quarterly Section 71 reports showing capital expenditure DoRA compliance reports and correspondence on grant spending	Financial benefits accruing from improved administrative and operational efficiencies						
12	mSCOA Implementation	<p>Kannaland has already spent an excessive amount on mSCOA implementation, and it should still be regarded as a work in progress with a lot that still needs to be done before it could be called a finished product.</p> <p>The municipality is owing the SAMRAS service provider R2,6 million</p> <p>The municipality is still struggling with budgeting balance sheet and cash flow concerns. Accounting movements are not populating in the contra accounts automatically, and those that do populate do not correspond to the amounts presented on the Income Statement.</p> <p>Non-adherence to MSCOA legislation. - No functional Steering committee for MSCOA implementation - No mSCOA Road Map developed</p>	Explore the SAMRAS new web-based system for possible use	In - House	In - House	Chief Financial Officer	01-Mar-26	Ongoing	100% of identified system requirements	Needs assessment or feasibility study report evaluating current system limitations and SAMRAS functionalities Meeting minutes or consultation records with SAMRAS service provide	Financial benefits accruing from improved administrative and operational efficiencies						
			Sustain functional mSCOA Steering Committee. Perform on-site inspection and assessment of municipalities' systems and implementation to determine compliance (circulars, legislation, regulation), vulnerability and progress of mSCOA implementation.	In - House	In - House	Chief Financial Officer	01-Jan-26	Ongoing	Functional MSCoA Steering committee that meets monthly	Minutes of the MSCoA committee	Financial benefits accruing from improved administrative and operational efficiencies						
			Training on SAMRAS system usage is needed as staff can perform the bare minimum on the system and major corrections with the system are addressed by the vendor at a cost.	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Number of training sessions conducted	Attendance Registers, Training Reports	Financial benefits accruing from improved administrative and operational efficiencies						
			Implement mSCOA Road Map PT to monitor in-year reporting and MFMA compliance	In - House	In - House	Chief Financial Officer	01-Jan-26	01-Jul-27	MSCoA System Certificate	MSCoA System Certificate	Financial benefits accruing from improved administrative and operational efficiencies						
13	Financial Reporting	<p>The in-year reports are timely submitted to Provincial Treasury but are not timely placed on the municipal website as legislated</p>	100% of KLM submitting in-year reports by due dates	In - House	In - House	Chief Financial Officer	10-Feb-26	Ongoing	100% of KLM submitting in-year reports by due dates	Submission Logs from LG Upload Portal	Financial benefits accruing from improved administrative and operational efficiencies						
14	Preparation of AFS	<p>2022/23 AFS submitted late</p> <p>Deteriorating audit opinion (Qualified to Disclaimer)</p> <p>The 2022/23 AFS was submitted to the Auditor-General after the MFMA compliance date of 31 August 2023.</p> <p>2023/24 AFS submitted on 31 Aug 24</p>	Ensure that all monthly reconciliations are compiled independently, reviewed, and approved by designated officials and that all items outstanding for longer than a month escalated to senior managers.	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Monthly reconciliations prepared, reviewed, and approved on time.	Signed reconciliation templates (dated and approved). Internal audit review reports confirming compliance	Financial benefits accruing from improved administrative and operational efficiencies						
			Compile AFS at least mid-year as this will alleviate pressure when compiling the final set of AFS at year-end	In - House	In - House	Chief Financial Officer	01-Feb-26	28-Feb-26	Interim financial statements prepared	Interim financial statements prepared	Financial benefits accruing from improved administrative and operational efficiencies						
			Develop standard operating procedures for the handling of all audit queries	In - House	In - House	Chief Financial Officer	01-Feb-26	31-Mar-26	Approved standard operating procedures	Approved standard operating procedures	Financial benefits accruing from improved administrative and operational efficiencies						

15	Financial/ Technical Interface	Poor Finance/ Technical interface Example: 324 consumers not buying since May 24 – reduced to 290 in Dec'24. Technical Department is slow to respond to the list provided by the CFO	Ensure the standard procedures for the technical/ finance interface are adhered to by both departments with consequence for non-compliance.	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	Standard procedures are adhered to	Checklists signed by both departments during asset/project handovers	Financial benefits accruing from improved administrative and operational efficiencies					
16	Asset Management	Asset Management Policy outdated and not compliant FAR complete but inaccurately presented in the AFS Low spending on repair and maintenance No budget for asset renewal and upgrading.	Increase the budgeted ratio for repairs and maintenance as a percentage of PPE.	In - House	In - House	Chief Financial Officer	01-Jul-26	31-May-27	Improved Repairs and Maintenance ratio	Council Resolution, Budget Document	2% increase in repairs and maintenance expenditure					
			Implement the approved Asset Management Policy and align it to the legislative prescripts, GRAP standards, and ISO 5001 definitions to ensure that the Policy aligns with the Municipality's strategic objectives.	In - House	In - House	Chief Financial Officer	01-Feb-26	ongoing	100% of assets management policy implemented	Internal/external audit reports	Financial benefits accruing from improved governance practices					
			Implement documented Standard Operating Procedures, Segregation of duties and cross-functional roles and duties outlined.	In - House	In - House	Chief Financial Officer	01-Feb-26	Ongoing	100% SOPs implemented	Internal/external audit reports	Financial benefits accruing from improved governance practices					
			Institutionalising non-conflicting segregation of duties. Where physical capacity cannot be addressed sufficiently, considerations should be given to further collaborations amongst user departments to assist with managing	In - House	In - House	Chief Financial Officer	01-Feb-26	31-Mar-26	100% of asset management processes with fully segregated roles	Revised and signed delegation of responsibilities or SOPs aligned to segregation principles	Financial benefits accruing from improved governance practices					
PILLAR FOUR: SERVICE DELIVERY																
1	Technical Staff / Organogram	The municipality is experiencing significant service delivery challenges due to the absence of permanent appointments in key positions. For instance, a single acting official is currently fulfilling both the Technical Director and PMU roles, while the Manager: Electrical and Mechanical Services position remains vacant..	Develop a strategic and operational internal communications matrix to be integrated within the Service Delivery unit and across other municipal functional units, particularly Supply Chain Management (SCM) and Finance.	Inhouse	Inhouse	MM & Directors - Financial Services & Infrastructure Services	01-Oct-25	31-Dec-25	Communication matrix completed and approved;	Communication matrix, Performance reports	Financial benefits accruing from improved administrative and operational efficiencies					
			Monitor the implementation of internal communications matrix for six months	Inhouse	Inhouse	MM & Directors - Financial Services & Infrastructure Services	01-Jan-26	30-Jun-26	Established reporting structures monitored for six months and completed	Communication matrix, Performance reports	Financial benefits accruing from improved administrative and operational efficiencies					
2	Spatial Development Framework	Municipality does not have a clear organisational structure of where the spatial planning and land use management function resides, and seemingly also no formal Procedures / Policies / Guidelines of how to manage this function internally, without external support. Municipality has inadequate capacity in the Geographic Information Systems (GIS) unit section (which is responsible for storing spatial information within the Municipality and assisting in surveying of completed infrastructure projects.)	Formally integrate the town planning functions in the service delivery unit, with clear guidelines, SOPs, and terms of references <i>[DLG offered to assist on the process]</i>	Inhouse	Inhouse	MM	01-Jan-26	30-Jun-26	Town planning appointment under infrastructure services completed; Clear guidelines, SOPs, and terms of references	Record of appointment; Organisational chart, Record of ToR and SOPs	Financial benefits accruing from improved administrative and operational efficiencies					
			Establish a dedicated enforcement team to ensure the effective application of the SPLUMA by-law, supported by clear terms of reference, accountability frameworks, and operational protocols	Inhouse	Inhouse	Manager - Town Planning services	01-Jan-26	30-Apr-26	Establishment of Bylaw enforcement teams. Clear ToR, reporting structures, operational controls outlined.	Record of appointments for officials, Terms of references	Financial benefits accruing from improved administrative and operational efficiencies					
			Monitor the effective implementation of SPLUMA for six months	Inhouse	Inhouse	Manager - Town Planning services	01-Apr-26	30-Sep-26	>80% of Land Use Applications Finalized Within Statutory Timeframes e.g., 60-90days 100% coverage of gazetted and implemented land use	Gazetted Land Use Scheme;	Financial benefits accruing from improved administrative and operational efficiencies					
			Recapitulate and train municipal staff on use, recording, and information access, exchange, and support system of the GIS software.	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26	GIS trainings completed; Increased internal capacity of GIS users; Percentage utilisation of GIS system modules	Training records and performance appraisals. Approved GIS policy	Financial benefits accruing from improved administrative and operational efficiencies					
				Inhouse	Inhouse	Director - Infrastructure Services & Financial Services	01-Jan-26	30-Jun-26	IAMP developed and adopted;	Approved and functional asset management plan and system.	Financial benefits accruing from improved administrative and operational efficiencies					
3	Asset Management	There is a lack of integration between the Finance and Service Delivery units in the joint management of municipal assets. Ineffective asset management system to effectively manage assets.	Implement an Infrastructure Asset Management Plan and system and monitor for nine months.	Inhouse	Inhouse, DLG	Director - Infrastructure Services & Financial Services	01-Jan-26	30-Jun-26	Improved asset appraisals (quality, conditions, location, identification, as-built and maintenance history established for fixed assets); Asset utilisation (e.g. availability) and optimised asset life cycle costing complete (maintenance costs and residual valuation)	Approved and functional asset management plan and system. GRAP compliant fixed asset register. Asset valuation records	Financial benefits accruing from improved administrative and operational efficiencies					
			Perform physical asset condition audits and update the asset register (FAR) to be GRAP compliant and respective Master Plans. (Capture and record equipment details, condition, and operational parameters; track and report changes/updates on an ongoing basis to retain relevant operational information.)	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26	The number of asset condition audits completed (at least 1/yr for 100% assets); Improved asset valuation, insurance, and asset life cycle management.	Assets condition assessment reports; GRAP compliant fixed asset register	Financial benefits accruing from improved administrative and operational efficiencies					
			Train municipal staff responsible for asset management on best practices, modern technologies, and industry standards on asset life cycle management.	Inhouse	Inhouse, MISA	Director - Infrastructure Services & Financial Services	01-Jan-26	31-Jul-26	Training of selected staff completed; Reputable accreditation of training curriculum used	Training Records and certificate of competence.	Financial benefits accruing from improved administrative and operational efficiencies					
				Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26								

		<p>Asset maintenance activities are inadequate, and there is a declining trend in maintenance expenditure. (6% in FY 2023/24).</p> <p>Poor revenue collections resulting in limited availability of resources to provide for maintenance</p>	<p>Develop infrastructure services' Operation & Maintenance (O&M) Plans, (detailed annual asset maintenance plans with activities, resources, responsibilities, timelines and risks making reference to specifications, standards, and record-keeping procedures for both preventive and corrective maintenance).</p>	Inhouse	Inhouse	Director - Infrastructure Services	01-Nov-25	31-Jan-26	<p>Documented and regularly updated comprehensive and seasonal maintenance plans. (i.e. 100% assets: water, sewer, electricity, roads, stormwater, solid waste, fleet, and facilities [cemeteries, parks, WDF, WTW, WWTW, sports, community halls, municipal buildings, fresh market stalls]);</p> <p>Reduced cost of maintenance.</p>	Annual asset maintenance plans Performance reports	Financial benefits accruing from improved administrative and operational efficiencies				
			<p>Monitor and evaluate implementation of asset maintenance plans and rehabilitation programs. (Maintain job cards and update maintenance historical records.)</p>	Inhouse	Inhouse	Director - Infrastructure Services	01-Feb-26	30-Jun-27	<p>Maintenance ratio to Current replacement cost (CRC) Improved (>7%); >80% Asset maintenance activities completed within the year (compliance ratio)</p>	Maintenance implementation schedules; maintenance records; Annual performance reports	Financial benefits accruing from improved administrative and operational efficiencies				
4	Water	<p>- Municipality not recording International Water-balance Association (IWA) report to properly account for water losses.</p>	<p>Monitor and collate monthly data on water supply system input/output volumes for IWA water balance reporting. No-Drop Score improved.</p>	Inhouse	Inhouse, DWS	Manager - Civil Engineering	01-Jan-26	30-Jun-26	<p>100% accountability of system input volume (SIV) and water consumption profile; Consistent and traceable water loss reports</p>	Records of monthly bulk and zonal water statements; IWA water balance report	Financial benefits accruing from improved administrative and operational efficiencies				
		<p>Poor management of the supply side of the water network:</p> <ul style="list-style-type: none"> - Non-cost reflective tariffs for water - Water Conservation and water demands management strategy not fully implemented. <p>Lack of integrated leak identification and meter repair/replacement program.</p>	<p>Municipality to perform regular water meter audits (validate erf registrations, identify faults, validate repairs)</p> <p>Review and update the water meter repair and replacement program, and align the GIS system accordingly based on the results of recent meter audits</p>	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26	<p>Number of meter audits completed within six months</p>	Audit/assessment reports, implementation plans and records	Financial benefits accruing from improved service delivery efficiencies				
			<p>Integrate meter reading and leak/fault detection processes into repair and replacement program for accurate billing and proactive maintenance.</p>	Inhouse	Inhouse	Director - Infrastructure Services	01-Apr-26	31-Dec-26	<p>100% identification of zero consumption meters and faulty meters; Aligned meter registry with approved process links (i.e. document flow and reporting structures) between meter reading, leak/fault identification, and meter repair/replacement programs; On-time updates (weekly) of meter repair/replace program;</p>	Meter repair implementation plans and reports; Meter Registry records	0.5% Increase in revenue due to reduction in water losses and improved billing				
			<p>Implement water reticulation development and rehabilitation in accordance with the master plans (WSMP and WSDP), addressing issues such as internal pressure fluctuations, leaks, pipe bursts, water losses, faulty pumps, valves, meters, and network issues.</p>	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	31-Mar-26	<p>Improved process links (i.e. document flow and reporting structures) between meter reading, leak/fault identification, and meter repair/replacement programs; On-time updates (weekly) of meter repair/replace program;</p>	Process mapping diagrams; Updated meter repair/replace program; Performance reports	0.5% Increase in revenue due to reduction in water losses and improved billing				
		<p>Aged water infrastructure leading to pressure problems in the networks, leaks and pipe bursts.</p> <p>Poor planning of water infrastructure development and maintenance of reticulation system.</p>	<p>Implement water reticulation development and rehabilitation in accordance with the master plans (WSMP and WSDP), addressing issues such as internal pressure fluctuations, leaks, pipe bursts, water losses, faulty pumps, valves, meters, and network issues.</p>	Inhouse	Inhouse	Manager - Civil Engineering	01-Jan-26	31-Dec-27	<p>Improved reticulation system reliability index; Percentage of upgrades and rehabilitations completed for the water network (>40% 3-year average);</p>	Documented water and sanitation Master Plan, SDBIP performance reports	0.5% Increase in revenue due to reduction in water losses				
		<p>Poor management of Water Treatment Works (WTW).</p> <p>- Poor water quality .</p>	<p>Develop and monitor implementation of water quality plans (WQP) and water safety plans (WSP), to improve Blue Drop scores</p>	Inhouse	Inhouse	Manager - Demand Manager and Purification	01-Jan-26	30-Jun-26	<p>Water Quality / Safety plans approved and implemented; Quality parameters (blue drop) of potable water</p>	Water Quality Plan and water Safety plan, Water surveillance report	Financial benefits accruing from improved administrative and operational efficiencies				
		<p>unqualified process controllers [MISA has a programme for capacity building for process controllers].</p>	<p>Implement MISA's capacitation program and skills transfer from service providers.</p>	Inhouse	MISA	Director - Infrastructure Services	01-Jan-26	31-Dec-27	<p>100% completion of Internal capacitation and skill transfer activities (hours log book);</p>	Record of trainings and certificates of competencies, Approved skill transfer forms & contracts (SLA)	1.5% Increase in revenue due to reduction in contracted services				
		<p>Poor management of the demand side of the water network (Bulk water sourcing and storage incapacity)</p> <p>- Available storage 13ML versus current demand of 75ML/d</p> <p>Municipality has lack of adequate water storage capacity to make the required minimum of 75ML/d</p>	<p>Coordinate interdepartmental skill sets to develop projects and programs aimed at sourcing or advocating for water resource and reticulation development—including raw water sourcing, potable water storage, piping and pressure control, and Water Treatment Works (WTW) operations—with support from MISA, Provincial Treasury (PT), and the Department of Water and Sanitation (DWS)</p>	Inhouse	MISA, DWS	Director - Infrastructure Services	01-Jan-26	30-Jun-27	<p>Team of skilled personnel established and it convenes regularly (at least once per quarter); Increased number of development proposals and successful applications lodged; Growth in capital funding for development projects.</p>	Minutes from coordination meetings; Financial Reports; Commitments' register for all projects	Financial benefits accruing from improved administrative and operational efficiencies				
			<p>Engage business community for collaborations in PPPs, and sponsorship donations to fund water sourcing projects.</p>	Inhouse	Inhouse, PT, DLG	Director - Infrastructure Services	01-Jan-26	31-Dec-26	<p>Increased funding for water projects; Increasing number of stakeholder engagements planned and completed</p>	Financial reports, commitments' register, Applications and Partnership agreements	Financial benefits accruing from improved administrative and operational efficiencies				
5	Master Plans	<p>Poor succession planning for municipal infrastructure due to missing and outdated master plans.</p> <p>Lack of capacity or technology to deliver on the planned progress on Infrastructure master plans</p>	<p>Source funding and appoint requisite expertise to develop master plans</p>	Inhouse	Inhouse, DLG,	MM, Director - Infrastructure Services & Community Services	01-Aug-25	31-Dec-28	<p>Funding acquisitions realised.</p>	Funding applications and proposal plans. Grant register (capital contribution register)	Financial benefits accruing from improved administrative and operational efficiencies				
			<p>Develop/update and approve infrastructure master plans:</p> <ul style="list-style-type: none"> - Integrated Asset Management Plan (IAMP) - Water & Sanitation Master Plans (WSMP) [DWS funding for master plans] - Water Services Development Plan (WSDP) [DWS & DLG funding and assistance] - Electricity Master Plan (EMP) - Roads & Stormwater Master Plans (RSMP) [DTPW engaged and provided funding] - Integrated Waste Management Plan (IWMP) - Air Quality Management Plan (AQMP) - Integrated Transport Plan (ITP) - Fleet Management Plan (FMP) 	Inhouse	Inhouse, DLG, DWS DTPW	MM, Director - Infrastructure Services & Community Services	01-Aug-25	31-Dec-27	<p>Completed development, review, upgrades, and subsequent implementation of Infrastructure Master Plans and Development Plans, (i.e. Assets, Water, Electricity, Roads, Transport, Fleet, Waste);</p>	Integrated Asset Management Plan, Master Plans for water (WSMP & WSDP), roads (RSMP), Electricity (EMP), Transport (TP), and Solid waste (IWMP).	Financial benefits accruing from improved administrative and operational efficiencies				

			Implement and monitor progress on the recently adopted Master Plans in respect of every service delivery function	Inhouse	Inhouse, DLG, DWS, DTPW	MM, Director - Infrastructure Services & Community Services	01-Jan-27	31-Dec-28	100% of infrastructure planning and development governed by Master Plans; Improved (>75%) eligibility for conditional grant allocations, (e.g. DoRA evaluation, IDP integration)	IDP reports; Implementation Reports	Financial benefits accruing from improved administrative and operational efficiencies					
			Incorporate technology transfer programs during development and implementation of Master Plans for future regular review of master plans.	Inhouse	Inhouse, MISA	MM, Director - Infrastructure Services & Community Services	01-Jan-26	30-Jun-26	100% completion of internal capacitation activities. Reduced (at least 15%/year) cost of contracted services	Record of trainings and certificate of competencies. Approved skill transfer forms & contracts (SLA)	Target reduction - 5% of contracted services from 2nd year					
			Secure funding for infrastructure rehabilitation and prioritize asset maintenance/replacements in line with condition assessment reports, relevant Master Plans, and the asset management policy. (MIG application for maintenance grant)	Inhouse	DLG, MISA	MM, Director - Infrastructure Services & Community Services	01-Jan-26	30-Jun-26	MIG application for maintenance grant lodged; Percentage of reticulation rehabilitations, including asbestos pipe replacement, surfaced and gravel road upgrades, stormwater system improvements, electricity network and line upgrades, and landfill site rehabilitations.	Funding applications and proposal plans. Implementation plans and reports. Performance evaluation reports.	Target rehabilitation of more than 2 km per year of 110mm and 200mm diameter pipes, aiming for a 0.5% reduction in water loss					
6	Sanitation	Municipality has four (4) waste treatment plants but there is poor management and operation of the waste water treatment works (WWTW). There is poor operational and compliance monitoring. Green drop record is 8% (2022). No progress on the implementation of Corrective Action Plans (CAPs) and on the tender issued in Dec 2019 by the municipality, KANNA13/2019, for the upgrading of Ladismith WWTW.	Develop and approve a WWTW surveillance program for waste water quality monitoring. (Improve Green Drop Score)	Inhouse	Inhouse	Manager - Demand Manager and Purification	01-Jan-26	31-Mar-26	Surveillance program approved	Green Drop compliance and certification reports. Surveillance Program report	Financial benefits accruing from improved administrative and operational efficiencies					
			Monitor implementation of the WWTW surveillance program for six months	Inhouse	Inhouse	Manager - Demand Manager and Purification	01-Apr-26	30-Sep-26	Consistent 100% surveillance frequency of sanitation treatment facilities in six months	Green Drop compliance and certification reports. Approved Annual Performance Plan	Financial benefits accruing from improved administrative and operational efficiencies					
			Ring fence sourced funds for repair and refurbishment programs to operationalise all WWTW. (e.g. Van Wykodoop: MIG R1.7million, Calitzdorp: W/SIG - R2.2 million)	Inhouse	Inhouse	Manager - Demand Manager and Purification	01-Jan-26	30-Jun-26	Repairs and refurbishments completed per budget and schedule;	WWTW operation log sheets and performance reports.	Financial benefits accruing from improved administrative and operational efficiencies					
			Implement and monitor progress on all Corrective Action Plans (CAPs) as per Department of Water and Sanitation (DWS) directives. (Ladismith W/SIG - R9 million FY24/25)	Inhouse	Inhouse	Manager - Demand Manager and Purification	01-Jan-26	30-Jun-26	Corrective Action Plans completed before the next round of Green Drop assessments (2026)	Implementation reports; Green drop (TSA) scores.	Financial benefits accruing from improved administrative and operational efficiencies					
			Complete the Phase two (2) upgrades at Zoar WWTW. (MIG R3.3million -FY24/25)	Inhouse	Inhouse	Manager - Demand Manager and Purification	01-Jan-26	30-Jun-26	WWTW oxidation Phase 2 completed; 24hr operation and plant availability score	WWTW commissioning reports; WWTW operation log sheets and performance reports.	Financial benefits accruing from improved administrative and operational efficiencies					
7	Electricity	There is a lack of effective electricity billing due to the following issues: - Poor metering and improper registration of meters by erf number. - Absence of meters in some areas. - Illegal connections.	The municipality should conduct regular electricity meter audits to validate erf registrations, identifying faults, and verifying repairs/installations conducted	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26	Meter audits completed; Low consumption and faulty meters promptly detected;	Audit/assessment reports, Exception reports on distribution losses	Financial benefits accruing from improved administrative and operational efficiencies					
			Review and update the electricity meter repair and replacement program, and align the GIS system accordingly based on the results of recent meter audits	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26	Low consumption and faulty meters promptly detected; 100% alignment of registered meters to stands (erf registration)	Audit/assessment reports, Implementation plans and reports; Exception reports on distribution losses	1.5% Increase in revenue due to reduction in electricity distribution losses					
			Implement and monitor rehabilitation projects of electricity grid and network as per Electricity Master Plans.	Inhouse	Inhouse	Director - Infrastructure Services	01-Jan-26	30-Jun-26	Total Funds acquired increased; Improved reliability and efficiency of electricity supply and distribution metrics, (e.g. avg outage duration, SAIDI, & SAIFI)	Funding applications and Grants register, Implementation plans and reports, Performance evaluation reports.	Financial benefits accruing from improved administrative and operational efficiencies					
			Lack of electrical spares such as transformers, surge arrestors, due to lack of planned maintenance	Inhouse	Inhouse	Manager - Electrical & Mechanical Services	01-Jan-26	30-Jun-26	Spares inventory maintained (stock levels); Improved turnaround time and reduced outage duration & frequency	Spares inventory records; Performance reports	Financial benefits accruing from improved administrative and operational efficiencies					
8	Fleet Management	There is no visible plan for acquisition of fleet in order to fulfil municipal services requirements.	Develop and implement a vehicle management and replacement plan which articulates funding strategy and the acquisition and disposal timelines and processes.	Inhouse	Inhouse, DLG	MM, Director - Infrastructure Services & Financial Services	01-Jan-26	30-Sep-26	Fleet Management Plan developed and approved; Funding strategy, acquisition, and subsequent disposal schedules established.	Fleet management policy and Plan	Financial benefits accruing from improved administrative and operational efficiencies					
			Implement the vehicle management and replacement plan with the assistance of DLG	Inhouse	Inhouse, DLG	MM, Director - Infrastructure Services & Financial Services	01-Jan-26	31-Dec-26	100% implementation of vehicle management and replacement plan; Improved fleet replacement rate and average fleet age;	Fleet management policy/ Financial reports (AFS)	Target average fleet age of <5 years for light vehicles, <10 years for yellow plant					
			No routine review of policy documents on Fleet management.	Inhouse	Inhouse	Director - Infrastructure Services & Fleet controller	01-Jan-26	30-Jun-26	Fleet management policy approved; Systems of internal controls incorporated in the reviewed policy.	Fleet management policy/ Financial reports (AFS)	Financial benefits accruing from improved administrative and operational efficiencies					

			Implement the updated fleet management policy	Inhouse	Inhouse	Director - Infrastructure Services & Fleet controller	01-Jan-26	30-Jun-26	100% compliance status on all vehicles; (e.g., fleet utilisation, availability, safety compliance, licensed, insured, controlled vehicle allocations, fuel and milage control, and vehicle useful life).	Asset Register (Fleet); Licensing and insurance cover notes.	Financial benefits accruing from improved administrative and operational efficiencies				
		Relatively aged and inadequate vehicles to effectively support service delivery operational functions (development and maintenance)	Source funding for new fleet acquisitions and replacements of unroadworthy vehicles over ten years old. [DLG to assist with vehicle applications].	Inhouse	Inhouse. DLG	Director - Infrastructure Services	01-Jul-25	31-Dec-27	Applications lodged successfully and funding for vehicles acquired; Unroadworthy vehicles replaced; and <5years average fleet age.	Asset register (fleet), Financial Reports, Insurance cover notes	Financial benefits accruing from improved administrative and operational efficiencies				
9	Planning and Building Control	No Building control by-law in place and ineffective by-law enforcement. There is a notable rising number of informal buildings and developments as compared to the formal structures being built within the municipality. Some industrial and commercial stands are being billed property rates for residential	Develop, and gazette a Building Control By-law [DLG offered to assist and KLM to submit list]	Inhouse	Inhouse, DLG	Manager - Town Planning services	01-Jan-26	30-Jun-26	Building control By-law approved and gazetted;	Council approved building control bylaw;	Financial benefits accruing from improved administrative and operational efficiencies				
			Training or secondment of a building inspector x1	Inhouse	Inhouse	Manager - Town Planning services	01-Jan-26	30-Jun-26	Training of Building inspector completed; Increased internal capacity;	Record of training; Certification of competence records	Financial benefits accruing from improved administrative and operational efficiencies				
			Plan and conduct regular building assessment audits and bylaw enforcement to reduce informal buildings.	Inhouse	Inhouse	Manager - Town Planning services	01-Jan-26	31-Dec-26	Building assessment audits and enforcements completed; Percentage buildings' compliance to national.	Procr assessment plans and reports Building permits and Zoning certificates; Fines and Informal building notices	Financial benefits accruing from improved administrative and operational efficiencies				
10	Housing Delivery	The housing backlog is increasing rapidly, while the municipality has no land allocated for new settlements According to the Draft Human Settlements Sector Plan for the Garden Route District Municipality, several infrastructure upgrades—covering water, electricity, and waste management are required to support new residential developments within the municipality.	Further engagements with department of rural settlement for land allocations towards housing programs	Inhouse	DRDLR	Manager - Town Planning services	01-Jan-26	31-Dec-26	Engagements and formal applications lodged; Housing schemes land transfers approved.	Council resolutions; Zoning Certificates; Title deeds issued	Financial benefits accruing from improved administrative and operational efficiencies				
			Develop, adopt, and implement a Human Settlements Plan in line with Garden Route District Municipality .	Inhouse	Inhouse, GRDM	Manager - Town Planning services	01-Jan-26	31-Dec-28	Approved Human Settlements Plan in line with GRDM; Improved housing supply and affordability; Housing schemes	Housing Settlements Plan (DP)	Financial benefits accruing from improved administrative and operational efficiencies				
11	Capital Projects and Grant Funded Projects (PMU and performance)	There is no funding strategy for developing capital projects.	Develop and implement a capital contribution policy.	Inhouse	Inhouse	Manager - Project Management Unit	01-Jan-26	31-Dec-26	Capital Contribution policy approved; Stakeholder funding acquired for developer-funded infrastructure	Capital contribution policy; Developers and property owner's commitments register; Contribution agreements	Financial benefits accruing from improved administrative and operational efficiencies				
			Establish a capital investment framework to guide municipal investment decisions and enhance infrastructure development. (assessment criteria and prioritization process, including cost appraisal algorithm).	Inhouse	Inhouse	Manager - Project Management Unit	01-Jan-26	31-Dec-26	Capital investment framework screening high priority and high impact projects established; Improved project costs management	Project implementation Plans and reports; Performance reports	Financial benefits accruing from improved administrative and operational efficiencies				
			Secure additional funding for infrastructure development by exploring developer contributions, private sector partnerships, infrastructure banks, and innovative financing models such as green bonds and community fundraisers (including CSR initiatives).	Inhouse	PT, DLG	Manager - Project Management Unit	01-Jan-26	31-Dec-26	Growth in capital funding for development projects. Increasing stakeholder engagements.	Financial Reports. Commitments' register for all projects Applications and Partnership agreements	Financial benefits accruing from improved administrative and operational efficiencies				
		Failure to comply with the conditions of conditional grants and to secure new sources of funding. Under utilisation of the available grants. Total unspent grant funds of R14M for successive two financial years beginning 22/23 and 24/25.	Initiate, prepare, and enforce a capital projects implementation policy.	Inhouse	Inhouse	Manager - Project Management Unit	01-Jan-26	31-Dec-26	Capital projects implementation policy approved; Relevant standards, guidelines, reference	Capital projects implementation policy Project Management Office (PMO) records	Financial benefits accruing from improved administrative and operational efficiencies				
			Streamline the approval processes for efficient project execution and project management.	Inhouse	Inhouse	Managers - SCM & PMU	01-Jan-26	30-Jun-26	100% compliance to set turnaround times for project implementation approval requests; (internal turnaround targets set and outlined in the capital project implementation	Project implementation Plans and reports Performance reports	Financial benefits accruing from improved administrative and operational efficiencies				
12	Waste and Refuse Removal	There is poor co-ordination in waste management services especially on waste disposal and recycling of used material. Non-compliance with Environmental Legislations: - No internal audits in the last 5 years. - No records of waste entering the Calitzdorp and Van Wyksdorp landfill sites is occurring. - No closure permit extensions for closed sites. - No cover material at all facilities - Security issues at Zoar No rehabilitation programs on landfill sites that have reached maximum capacity, i.e., Calitzdorp and Van Wyksdorp landfills. Municipality using the volume estimation method to record waste disposal tonnage	Update the Integrated Waste Management Plan (IWMP) and the 2013 waste management by-laws.	Inhouse	Inhouse, DLG	Manager - Community Services	01-Jan-26	30-Jun-27	Approved IWMP and By-laws;	Updated and council approved IWMP and waste management by-laws	Financial benefits accruing from improved administrative and operational efficiencies				
			Appoint adequate waste management personnel with clear roles and reporting structures: 1xWaste manager/supervisor, 3xWaste Disposal Facility (WDF) clerks, waste management operatives, Security. (improve operational control/compliance, disposal records, waste characterisation, and incident registers).	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Jun-26	Positions for waste management personnel filled; Clear roles and reporting structures established; Improved operational efficiencies and % compliance at WDF;	Records of appointments; Organisational chart SAWIC reports	Financial benefits accruing from improved administrative and operational efficiencies				
			Allocate resources and implement WDF operations and maintenance activities. (waste handling equipment, fencing, weighbridges, ablatons, cover materials, roads and storm drains. Zoar)	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	31-Dec-26	Resources acquired and installations complete; Increased maintenance management metrics; % Environmental compliance to legislation	Assessments and audit scores, Performance reports	Financial benefits accruing from improved administrative and operational efficiencies				
			Undertaking regular internal and external audits for all waste disposal facilities (WDF). (complete internal audit reports in the prescribed format and submitting reports)	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Jun-27	Audits for WDF consistently conducted and reported in prescribed formats; Validation of Continuous improvements, accountability, and regulatory compliance.	Audit assessment reports	Financial benefits accruing from improved administrative and operational efficiencies				

			Source and allocate sufficient budget to commence closure and rehabilitation of Calitzdorp and Van Wyksdorp landfills.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	31-Dec-26	Funding acquired; Rehabilitation projects for closed landfill sites	Funding applications and proposals, Rehabilitation project implementation plans	Financial benefits accruing from improved administrative and operational efficiencies					
			Apply for MIG grant for closure and rehabilitation. (MISA to assist).	Inhouse	MISA	Manager - Community Services	01-Jan-26	30-Jun-26	Successful application lodged;	Funding applications and proposals, Rehabilitation project implementation plans	Financial benefits accruing from improved administrative and operational efficiencies					
			Reclaim closed WDFs and implement protection and corrective action measures such as fencing and access control, burning control, and manage Reduce, Reuse, Recycle processes.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Jun-26	100% implementation of CAPs; Reduced illegal dumping and illegal operations at WDF	Performance reports, SAWIC reports	Financial benefits accruing from improved administrative and operational efficiencies					
13	Cemeteries	Municipality has no Cemetery Demand Plan. Municipality needs to allocate land allocations for cemeteries in Ladismith and Calitzdorp.	Develop and approve a cemetery demand plan.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Sep-26	Cemetery Demand Plan approved; Improved management of cemetery services.	Reviewed Demand plan and Cemetery bylaws	Financial benefits accruing from improved administrative and operational efficiencies					
			Track and maintain digital records of cemeteries' data and respective revenue collections. Incorporate cemetery data into GIS system collations.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Jun-26	Improved accessibility and data accuracy. Improved planning and reporting of cemetery processes.	Cemetery register implementation plans and reports	Financial benefits accruing from improved administrative and operational efficiencies					
14	Parks and Sport Facilities	Lack of adequate maintenance activities on parks and sporting facilities. Lack of security infrastructure and services resulting in vandalism	Engage department of cultural affairs and sports (DCAS) for full funding of and management of sports facilities. DLG to assist.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Sep-26	Formal applications lodged; Optimal fund utilisation ratio	Financial analysis reports	Financial benefits accruing from improved administrative and operational efficiencies					
			Incorporate business plans for the parks and sports facilities in the LED strategy for revenue generation.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	31-Dec-26	Documented business plans for parks and sports; Increased commercial activities at municipal facilities	LED Strategy	Financial benefits accruing from improved administrative and operational efficiencies					
			Appoint adequate security to canvas on all municipal facilities and engage communities for collaborations against vandalism.	Inhouse	Inhouse	Manager - Community Services	01-Jan-26	30-Sep-26	Security or security services appointed; 100% security coverage of all municipal facilities; Community security and crime prevention established	Record of appointments; SLA Agreements Security reports	Financial benefits accruing from improved administrative and operational efficiencies					
15	Local Economic Development	Potential Loss of existing and future investments due to lack of an adopted Local Economic Development strategy Increasing un-serviced informal businesses	Complete the review and adopt the LED strategy so as to realise revenue generation and maximise on investment opportunities (projects)	Inhouse	Inhouse	Manager - Strategic Services	01-Jan-26	31-Dec-27	LED Strategy and plan approved; Investment projects and LED strategic actions completed; Growth in KLM GDP, employment rate, local processes	LED strategy and plan; Council resolutions, IDP, Performance reports	Financial benefits accruing from improved administrative and operational efficiencies					
			Streamline the registration processes of formal businesses and continue implementation of entrepreneurship awareness campaigns and youth training.	Inhouse	Inhouse	Manager - Strategic Services	01-Jan-26	31-Dec-26	LED Marketing and awareness campaigns completed; Increased business and investment activities; Number of business permits issued	Financial performance reports,	Financial benefits accruing from improved administrative and operational efficiencies					
PILLAR ONE: GOOD GOVERNANCE																
1	Governance Model	Inadequate Council oversight over the executive and administration	Institute regular coordination engagements between the political leadership (Mayor/Speaker/ Council) and the administration (Municipal Manager and Directors) to improve communication and accountability	in - house	in - house	MM	01-Apr-26	30-Sep-26	Six monthly Troika coordination meetings convened with signed attendance registers and formalised agendas	Approved annual meeting schedule; Signed attendance registers; Troika meeting minutes with resolutions; Evidence of follow-up actions implemented	Financial benefits accruing from improved governance efficiencies					
		MPAC Terms of reference not aligned with MSA sec 79A, and MFMA Circular 92	Revise MPAC Terms of Reference to comply with the Municipal Structures Act and MFMA Circular 92 through a Council resolution.	in - house	in - house; DLG	MM	01-Apr-26	30-Sep-26	Revised MPAC Terms of Reference approved by Council, aligned with MSA Section 79A and MFMA Circular 92,	Council resolution; Approved MPAC Terms of Reference document; Annual oversight workplan; Compliance checklist cross-referenced with MSA and Circular 92	Financial benefits accruing from improved governance efficiencies					
		Inadequate Council oversight over the executive and administration	Develop a structured Council Oversight Framework with scheduled quarterly performance reviews and mandatory reporting mechanisms from the executive to Council.	in - house	in - house	MM	01-Apr-26	30-Sep-26	Council Oversight Framework adopted by 30 September 2026 and quarterly reporting institutionalised; oversight reports submitted quarterly.	Framework document approved by Council; Quarterly Council oversight reports; Attendance registers; Workplan submissions; Committee minutes noting compliance	Financial benefits accruing from improved governance efficiencies					
		Outdated Rules of Orders of Council	Guided by the WCLG, conduct a review and benchmarking exercise of municipal Rules of Order to comply with current legislative requirements (MSA, MFMA), and adopt the revised Rules by Council resolution.	in - house	in - house; DLG	MM	01-Jul-26	31-Dec-26	Rules of Order reviewed, benchmarked, and adopted by Council resolution , with implementation guidelines issued to all councillors.	Benchmarking report ; Revised Rules of Order; Council resolution approving rules; Circular or communicate to councillors	Financial benefits accruing from improved governance efficiencies					
		No Public Participation Framework	Institutionalise regular community engagement platforms (quarterly public meetings, ward-based consultations), supported by an approved Public Participation Framework and budgeted activities, aligned to Chapter 4 of the MSA	in - house	in - house	MM	30-Aug-26	31-Dec-26	Adopt a Public Participation Framework and ensure that by December 2026, at least one community engagement session is held per quarter in all wards	Council-approved Public Participation Framework; Community meeting notices and agendas; Attendance registers; Session reports submitted to the Speaker and Council.	Financial benefits accruing from improved governance efficiencies					
		No approved integrated Stakeholder Engagement Strategy	Develop an Integrated Stakeholder Engagement Strategy outlining clear processes for public participation, communication protocols, and stakeholder mapping, aligned to Chapter 4 of the MSA	in - house	in - house	MM	01-Jul-26	31-Oct-26	Integrated Stakeholder Engagement Strategy developed, approved by Council, and implementation commenced by 30 October 2026 with stakeholder mapping	Approved strategy document; Stakeholder mapping matrix; Council resolution; Communication logs with stakeholders; Implementation progress report	Financial benefits accruing from improved governance efficiencies					

2	Political/ Administrative Interface	No Standard Operating Procedures (SOPs) and policies for council oversight over the administration	Develop formal SOPs and an Oversight Policy that define clear roles, timelines, reporting requirements, escalation protocols, and accountability measures for Council oversight of the administration, benchmarked against MFMA and MSA best practices.	in - house	in - house	MM	01-Jul-26	31-Oct-26	By 31 October 2026, SOPs for Council oversight processes and a supporting Oversight Policy developed, adopted by Council, and disseminated to all oversight structures	Approved SOP document; Oversight Policy; Council resolution; reports to Council confirming implementation; Oversight structure training attendance registers	Financial benefits accruing from improved governance efficiencies					
		Late submission of AFS, non-compliance with statutory prescripts	Establish an AFS Preparation and Review Calendar aligned with MFMA deadlines, assign dedicated finance team responsibilities, conduct pre-submission internal audits, and provide Council with monthly progress reports to ensure statutory compliance	in - house	in - house	MM	01-Jul-26	31-Dec-26	Annual Financial Statements submitted to AGSA by 31 August 2026 in compliance with MFMA Section 126	Approved AFS calendar; AGSA acknowledgement of submission; Internal audit checklist for AFS readiness; Management and Audit Committee sign-off reports	Financial benefits accruing from improved governance efficiencies					
3	Contract Management	Inadequate contract management processes	Develop a Contract Management Framework	in - house	in - house	Chief Financial Officer	01-Jul-26	31-Oct-26	Contract Management Framework approved by Council	Approved framework; Council resolution; Departmental circular on use	Financial benefits accruing from improved governance efficiencies					
			Implement Contract Management Framework	in - house	in - house	Chief Financial Officer	31-Oct-26	30-Apr-27	Contract Management Framework operationalised across departments by 31 October 2026	Internal audit report validating application of Contract Management Framework; Training attendance logs	Financial benefits accruing from improved governance efficiencies					
			Develop a contract management policy that aligns with Section 116 of the MFMA and outlines the roles and responsibilities for monitoring and managing all contracts and their payments.	in - house	in - house	Chief Financial Officer	02-Jul-26	29-Dec-26	Contract Management Policy aligned with MFMA Section 116 approved by Council and implemented by 30 November 2026	Approved policy document; Council resolution; Implementation plan; Contract Management Committee minutes confirming tracking of compliance	Financial benefits accruing from improved governance efficiencies					
4	Litigation and Contingent	No Litigation Reduction Strategy	Develop Litigation Reduction Strategy	in - house	in - house	MM	01-Jul-26	31-Dec-26	Litigation Reduction Strategy developed, approved by Council, and implemented by 31 October 2026, with quarterly litigation reports produced	Council-approved strategy; Implementation plan; Quarterly litigation reports; Legal department progress memos	Financial benefits accruing from improved governance efficiencies					
		2024/25 Litigation budgeted at ZAR 3 million	Develop Litigation Management Protocol	in - house	in - house	MM	30-Jan-27	31-Jul-27	By 30 November 2026, a Litigation Management Protocol approved and implemented, reducing litigation expenditure by at least 25% from 2024/25 baseline	Litigation protocol document; Council resolution; Comparative legal cost reports; Litigation tracking register.	Financial benefits accruing from improved governance efficiencies					
		Legal department inadequately staff, Legal Manager appointed; Legal Advisor and Legal Clerk roles vacant	Appoint Legal Advisor and Legal Clerk	in - house	in - house	MM	01-Jul-26	31-Dec-26	Legal Advisor and Legal Clerk appointed and reporting for duty on or before 1 September 2026	Appointment letters; signed job descriptions; onboarding documents; HR system confirmation of post activation	Financial benefits accruing from improved governance efficiencies					
		Non-compliance with legislation on AFS, performance reports, asset management, consequence management, expenditure, human resources, procurement, contract management, revenue, and strategic planning	Develop Legal Compliance Framework	in - house	in - house	MM	01-Jul-26	31-Dec-26	Legal Compliance Framework adopted by 30 September 2026 and quarterly departmental compliance reports submitted to the MSA	Approved framework; Compliance checklist templates; Sample compliance reports; Management circular confirming adoption	Financial benefits accruing from improved governance efficiencies					
		Protracted service provider legal disputes	Introduce a Dispute Resolution Protocol for all service provider contracts, promote the use of alternative dispute resolution (ADR) mechanisms (e.g., mediation/arbitration) before litigation, and review contract clauses prior to engagement to minimise legal risks	in - house	in - house	MM	01-Jul-26	31-Dec-26	Alternative Dispute Resolution (ADR) Protocol adopted and operational by 31 October 2026, with at least two disputes resolved without court action by December 2026	ADR protocol; Council resolution; Records of mediated disputes; Legal department case register	Financial benefits accruing from improved governance efficiencies					
5	System of Delegations	Approved System of delegations inadequate; No signed off sub-delegations	Conduct a thorough review and revision of the System of Delegations with sub-delegations for all senior officials and managers, explicitly delineating responsibilities, authority levels, and reporting lines, with oversight from the Council; with the support of the WCLG.	in - house	in - house; DLG (S154)	MM	01-Jul-26	31-Dec-26	System of Delegations reviewed and approved by Council by 30 September 2026, aligned with MFMA and MSA	Revised Delegation Framework; Council resolution; Legal review memo; Implementation guideline circular	Financial benefits accruing from improved governance efficiencies					
		No delegations register in place	Develop a comprehensive Delegations Register that records all primary delegations and sub-delegations, linked to Council resolutions and accessible for audit and governance purposes.	in - house	in - house	MM	01-Jan-27	30-Jun-27	Comprehensive Delegations Register updated and audited by 31 October 2026 and made accessible to all directorates	Delegations Register; Internal audit verification report; User access logs; Signed update confirmation by MM	Financial benefits accruing from improved governance efficiencies					
6	By-Laws	Outdated by-laws	Conduct a full legal review and update all municipal by-laws to align with current national and provincial legislation; prioritise essential service by-laws (water, electricity, public safety) and adopt updated versions through public participation and Council approval.	in - house	in - house; DLG (S154)	MM	01-Jul-26	31-Dec-26	All municipal by-laws reviewed and updated for legal compliance and adopted by Council by 30 November 2026	Revised by-laws; public participation records	Financial benefits accruing from improved governance efficiencies					
		No Code of By-Laws in place	Compile an official, consolidated Code of By-Laws that organises all updated by-laws into a single, accessible legal document for internal use, enforcement, and public reference.	in - house	in - house	MM	30-Jan-27	31-Jul-27	Official Code of By-Laws compiled, published in Gazette and municipal website, and distributed to departments by 15 November 2026	Published Code; Gazette notice; Website link; Distribution logs to departments; Communication circular	Financial benefits accruing from improved governance efficiencies					
		Non enforcement of by-laws leading to water and electricity losses	Assign an "Enforcement and Compliance Unit" responsible for monitoring adherence to by-laws, issue fines and penalties for transgressions, and integrate enforcement functions into the performance agreements of relevant officials.	in - house	in - house	MM	30-Jan-27	30-Apr-27	By-law Enforcement Unit fully operational by 31 December 2026, with documented cases of enforcement action submitted monthly.	Unit mandate document; Organogram; Case dockets; Monthly enforcement activity reports; Register of fines issued	Financial benefits accruing from improved governance efficiencies					
7	Powers and Functions	Housing mandate is underfunded by R 1,237,000 in Yr. 2023/24	If no agreement on full funding is reached within six months of negotiation of the funding terms to ensure comprehensive coverage of expenditures with the Western Cape Department of Infrastructure, hand mandate back to the principal	in - house	in - house	DIRECTOR - CORPORATE & COMMUNITY SERVICES	01-Feb-26	31-Jul-26	By 31 Jul 2026, return mandate to Western Cape Department of Infrastructure	Meeting minutes with Western Cape Department of Infrastructure; Notice of termination of mandate.	Financial benefits accruing from improved governance efficiencies					

		Licensing mandate is underfunded, funding gap 2023/24 R 11,058,000	If no agreement on full funding is reached within six months of negotiation of the funding terms to ensure comprehensive coverage of expenditures with the Western Cape Department of Transport and Public Works.	in - house	in - house	DIRECTOR - CORPORATE & COMMUNITY SERVICES	01-Feb-26	31-Jul-26	By 31 Jul 2026 return mandate to Western Cape Department of Transport and Public Works		Financial benefits accruing from improved governance efficiencies				
		Fire service is underfunded by R 405,000 in Yr. 2023/24	If no agreement on full funding is reached within six months of negotiation of the funding terms to ensure comprehensive coverage of expenditures with the Garden Route District Municipality	in - house	in - house	DIRECTOR - CORPORATE & COMMUNITY SERVICES	01-Feb-26	31-Jul-26	By 31 Jul 2026, to return mandate to Garden Route District Municipality	Meeting minutes with Western Cape Department of Transport and Public Works. Notice of termination of mandate.	Financial benefits accruing from improved governance efficiencies				
8	UIF&W and Consequence Management	No UIF & W Management Strategy	Develop a UIF&W Strategy	in - house	in - house	MM	01-Jan-26	31-Mar-26	UIF&W Strategy developed and adopted by Council by 30 June 2026, incorporating support to MPAC and preventative/consequence measures as per MFMA s32.	UIF&W Strategy draft and final document; Council resolution; documented inputs from MPAC and Audit Committees; evidence of alignment with MFMA s32, NT Guidelines, and AGSA recommendations.	Financial benefits accruing from improved governance efficiencies				
		No UIF&W Expenditure Reduction Plan	Develop UIF&W Expenditure Reduction Plan	in - house	in - house	MM	01-Apr-26	30-Jun-26	UIF&W Expenditure Reduction Plan developed and adopted by Council by 31 July 2026, identifying root causes and setting measurable targets to reduce irregular, fruitless, and unauthorised expenditure by at least 30% year-on-year.	Reduction plan document detailing annual targets, risk mitigation measures, and accountability matrix; Council resolution; baseline data and tracking dashboard for reduction in UIF&W expenditure.	Financial benefits accruing from improved governance efficiencies				
		No UIF&W Register and SOP	Develop and implement a UIF&W Register and SOP	in - house	in - house	MM	01-Jan-26	30-Jun-26	UIF&W Register and Standard Operating Procedure (SOP) developed and implemented by 31 December 2025 to capture, track, and report all UIF&W expenditure, as per MFMA s32	UIF&W Register template and filled version (tracking each case); SOP document approved by management; schedule of monthly/quarterly reporting to Council and MPAC	Financial benefits accruing from improved governance efficiencies				
		NO POE of quarterly UIF & W reports submitted to the Mayor and annually to the Council	Institutionalise a quarterly reporting process with standard templates for UIF&W reporting, submit reports quarterly to the Mayor and annually to Council, and retain signed Proof of Evidence (POE) for audit purposes.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Submit UIF&W expenditure reports quarterly to Council, beginning Q1 2026/27, with documented evidence of tabling.	Quarterly UIF&W reports; Council agenda and minutes; Signed acknowledgment of submission; Filing log	Financial benefits accruing from improved governance efficiencies				
		Non-Disclosure of UIF & W information	Enforce mandatory disclosure of all UIF&W expenditure in quarterly and annual financial reports, aligned with MFMA Sections 32 and 71 reporting requirements.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Ensure 100% disclosure of all known UIF&W in AFS and management reports from 2026/27 FY onward	Annual Financial Statements (AFS); Management reports; Disclosure checklists; Auditor-General feedback	Financial benefits accruing from improved governance efficiencies				
		No POE of UIF & W section 32 investigations conducted to ascertain the officer bearers' liability.	Initiate and document formal Section 32 investigations for every UIF & W incident, maintain investigation reports as POE, and table outcomes to Council for action.	in - house	in - house	MM	01-Jul-26	31-Dec-26	All UIF&W items undergo formal Section 32 investigations, with outcomes reported to Council and management.	Investigation reports; Council minutes; Investigator appointment letters; UIF&W tracking register.	Financial benefits accruing from improved governance efficiencies				
		No consequence management for UIF & W	Develop and enforce a Consequence Management Framework linked to UIF & W findings, ensuring disciplinary action, recovery of losses, and criminal referrals where necessary.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Consequence Management Framework adopted by Council and disciplinary actions initiated against UIF&W breaches within 30 days of MPAC findings	Approved framework; Disciplinary records; Council resolution	Financial benefits accruing from improved governance efficiencies				
		No implementation of UIF & W management policies, procedures, and systems.	Develop a comprehensive UIF & W Management Policy outlining prevention, detection, reporting, investigation, and corrective action processes, outlining clear procedures and responsibilities.	in - house	in - house	MM	01-Jan-27	31-Mar-27	UIF&W Management Policy approved and rolled out across all departments by 31 October 2026.	Approved policy document; Implementation rollout plan; Departmental circulars.	Financial benefits accruing from improved governance efficiencies				
		Fruitless and wasteful expenditure incurred on interest charges for overdue creditor accounts.	Implement creditor payment tracking systems, prioritise timely payment of creditors to avoid penalties, and hold responsible officials accountable through performance management.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Implement tracking system for creditor payments by 30 September 2026 and reduce interest payments by at least 20% by end FY 2026/27 Q1	Creditor payment tracking records; Interest audit reports;	Financial benefits accruing from improved governance efficiencies				
9	Information and Communication Technology	No approved ICT Strategic Framework (in draft form).	Under guidance from CoGTA, finalise, approve, and operationalise the ICT Strategic Framework aligned to municipal goals and risks	in - house	in - house; CoGTA	MM	01-Jul-26	31-Aug-26	ICT Strategic Framework finalised, approved by Council, and implemented as a planning guide from 1 Oct 2026	Approved ICT Strategic Framework; Implementation schedule; Council resolution	Financial benefits accruing from improved governance efficiencies				
		Inadequate ICT security awareness among staff.	Roll out compulsory ICT security training and awareness sessions for all employees annually.	in - house	in - house	MANAGER - ICT	01-Jul-26	31-Dec-26	By 30 November 2026, 100% of municipal employees trained in ICT security awareness, including phishing, password management, and device security.	Attendance registers; training material	Financial benefits accruing from improved governance efficiencies				
		Safety of municipal data and information at high risk of cyber-attacks.	Implement a comprehensive Cybersecurity Improvement Plan (infrastructure upgrades, backups, access controls, and monitoring).	in - house	in - house	MM	01-Jul-26	31-Aug-26	Cybersecurity Improvement Plan implemented with monthly incident tracking and quarterly compliance review starting Q1 2026/27 FY	Approved cybersecurity plan; Incident tracking logs; Quarterly review reports	Financial benefits accruing from improved governance efficiencies				
		70% of end-user devices running discontinued Microsoft operating systems.	Replace all obsolete end-user licences to supported Windows versions	in - house	in - house	MM	01-Jul-26	30-Sep-26	Replace or upgrade 100% of outdated end-user devices running unsupported OS by 30 September 2026	Updated IT asset register; Device compliance audit	Financial benefits accruing from improved governance efficiencies				

		No ICT budget for the past two financial years.	Reinstate an ICT operational and capital budget line within the MTREF to fund critical upgrades and services.	in - house	in - house	MM	01-Jul-26	31-Jul-26	Operational and capital ICT budgets reinstated and approved in the 2026/27 MTREF, aligned to asset and digital needs.	MTREF entries for ICT; Budget working paper	Financial benefits accruing from improved governance efficiencies			
		Ageing ICT infrastructure.	Prioritise phased replacement of critical ICT infrastructure (servers, networks, user devices) based on risk assessments.	in - house	in - house	MM	30-Aug-26	31-Dec-26	By 31 December 2026, complete risk-prioritised replacement of at least 60% of critical ICT infrastructure identified as obsolete	Procurement documentation; Updated asset register; Risk matrix; Implementation reports from ICT unit	Financial benefits accruing from improved governance efficiencies			
		Biometric access control in server room not linked to recording device.	Integrate biometric system with a secure access logging device/software to capture and audit access events.	in - house	in - house	MANAGER - ICT	01-Jul-26	31-Aug-26	Biometric access control integrated with secure log system by 30 November 2026; all events logged and reviewed monthly. D	Integration configuration documentation; Access control logs; Audit trail reports; User register	Financial benefits accruing from improved governance efficiencies			
		Server room air-conditioning unit defective; server cabinet overheating.	Repair/replace air-conditioning unit; install environmental sensors (temperature/humidity) with automated alerts.	in - house	in - house	MM	01-Jul-26	31-Aug-26	By 30 September 2026, repair server room aircon and install temperature monitoring sensors to maintain optimal temperature.	Sensor data logs; Maintenance records; Server room inspection report	Financial benefits accruing from improved governance efficiencies			
10	Audit Action Plans	Failure to implement Post Audit Action Plan (PAAP) and track AGSA recommendations.	Institutionalise PAAP implementation council oversight.	in - house	in - house	MM	01-Apr-26	30-Sep-26	Institutionalise PAAP by embedding it in quarterly Council oversight reports, with 100% of planned actions tracked by December 2026.	Quarterly PAAP implementation report tabled to Council; signed Audit Committee oversight minutes; PAAP action tracking matrix	Financial benefits accruing from improved governance efficiencies			
11	Internal Audit and Audit Committees	No reports submitted by Internal Audit to Audit Committee – Non-compliance with legislation.	Implement a structured internal audit plan with compulsory quarterly reporting deadlines to the Audit Committee and Council	in - house	in - house	MM	01-Jul-26	31-Dec-26	Internal Audit to submit structured quarterly reports to the Audit Committee and Council starting Q1 2026/27.	Quarterly internal audit reports; Council agenda and minutes; Audit Committee submission confirmations	Financial benefits accruing from improved governance efficiencies			
		Audit Committee failed to meet the minimum four meetings per financial year in 2023/24 (only met twice).	Enforce a structured meeting schedule ensuring at least four statutory Audit Committee meetings are held annually, with agenda and minutes tracking.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Audit Committee to convene all four statutory meetings for FY 2026/27 with recorded attendance and minutes.	Meeting invitations; Signed attendance registers; Approved minutes of all four meetings	Financial benefits accruing from improved governance efficiencies			
		No review and approval of the Combined Assurance Plan.	Design Combined Assurance Plan, incorporating a 3-year audit cycle with clear allocation of assurance responsibilities across management, internal audit, and external audit.	in - house	in - house	MM	01-Oct-25	31-Mar-26	Combined Assurance Plan approved by Council and reviewed quarterly by the Audit Committee from Q3 2025 onwards.	Council-approved Combined Assurance Plan; quarterly review minutes from the Audit Committee	Financial benefits accruing from improved governance efficiencies			
		Audit Committee did not submit at least two audit reports on the review of the performance management system to Council per year.	Introduce mandatory performance audits every six months, with formal report submissions to Council tracked in the Audit Committee work plan.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Quarterly performance audits conducted and submitted to Council commencing FY 2026/27 Q1	Performance audit reports; Submission logs; Council agenda and resolutions on audit findings	Financial benefits accruing from improved governance efficiencies			
		No advice or recommendations made to Council, Accounting Officer, or management on performance management.	Submit formal quarterly advisory notes from the Audit Committee addressing performance management issues, risks, and recommendations to Council.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Quarterly advisory notes issued by the Audit Committee to Council starting Q1 2026/27.	Formal advisory notes; Council meeting minutes; Cover letters signed by the Audit Committee Chairperson	Financial benefits accruing from improved governance efficiencies			
		No advice to Council or Accounting Officer on MFMA and applicable legislation compliance.	Implement a compliance review reporting template requiring the Audit Committee to formally report on MFMA compliance quarterly.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Compliance review reporting template developed and used for quarterly reviews by 30 November 2026.	Approved reporting template; Sample quarterly reviews; Consolidated compliance summary reports	Financial benefits accruing from improved governance efficiencies			
		Audit Committee did not assist in reviewing the effectiveness of IT security and controls.	Include IT governance and cybersecurity effectiveness reviews as a standing Audit Committee agenda item, assisted by external IT audit expertise if needed.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Audit Committee to include IT governance and cybersecurity in quarterly reviews	Audit Committee meeting agendas; IT review presentations; Audit findings on cybersecurity; Recommendations log	Financial benefits accruing from improved governance efficiencies			
		Audit Committee did not review coverage and coordination between internal and external audit.	Develop an annual audit coordination framework defining areas of internal and external audit coverage and ensuring no duplication or gaps.	in - house	in - house	MM	01-Jul-26	31-Aug-26	Annual Audit Coordination Plan adopted by 31 October 2026, ensuring no duplication and clear scope allocation between Internal and External Audits	Audit Coordination Plan; Scope matrices; Review meeting minutes	Financial benefits accruing from improved governance efficiencies			
		Audit Committee failed to review and comment on annual reports within stipulated timeframes.	Embed the annual report review timelines into the Audit Committee's annual work plan, with strict deadlines for draft reviews and Council submissions.	in - house	in - house	MM	01-Jul-26	31-Aug-26	Audit Committee to review the draft annual report and submit comments to Council at least 15 days before statutory due date	Draft review notes; Council receipt acknowledgment; Audit Committee work plan.	Financial benefits accruing from improved governance efficiencies			
		Lack of administrative support for the Audit Committee and Internal Audit functions.	Assign dedicated administrative support staff to service the Internal Audit Unit and Audit Committee (agenda setting, minute taking, tracking resolutions).	in - house	in - house	MM	01-Jul-26	31-Dec-26	Assign dedicated administrative support for Audit Committee by 30 September 2026	Assignment letters; Attendance logs at committee meetings; Job descriptions of support staff	Financial benefits accruing from improved governance efficiencies			
		Senior managers and relevant staff do not meet minimum competencies required by the Municipal Systems Act.	Roll out a structured competency development program aligned to MFMA and MSA minimum competency regulations, with mandatory completion timelines (12–18 months).	in - house	in - house	MM	01-Jul-26	28-Dec-26	All Audit Committee members and senior managers to complete accredited competency development programme within 18 months of rollout	Training records; Course completion certificates; Programme schedules; Post-training evaluation reports	Financial benefits accruing from improved governance efficiencies			
12	Risk Management	Lack of Risk Management Framework	Formalise a Risk Management Framework incorporating risk planning and systematisation	in - house	in - house	MM	01-Jul-26	31-Aug-26	Risk Management Framework incorporating ISO 31000 adopted by Council and operational by 31 October 2026	Approved strategy; Implementation logs; Directorate-specific action plans; Risk Champion workshop attendance registers	Financial benefits accruing from improved governance efficiencies			
		No Risk Management Strategy and Implementation Plan	Develop a formal Risk Management Strategy and Implementation Plan for 2024/25 aligned to MFMA and Treasury Guidelines.	in - house	in - house	MM	30-Sep-26	30-Nov-26	Risk Management Strategy developed and implemented across all directorates by 30 November 2026	Approved strategy; Implementation logs; Directorate-specific action plans; Risk Champion workshop attendance registers	Financial benefits accruing from improved governance efficiencies			

		No Risk Management SOP's	Develop Risk Management SOPs covering risk identification, assessment, mitigation, and monitoring processes.	in - house	in - house	MM	30-Dec-26	28-Feb-27	Risk Management SOPs approved and rolled out by 15 November 2026, with 100% relevant users oriented.	SOP documents; User guides; Acknowledgment of receipt by departments; Induction attendance lists.	Financial benefits accruing from improved governance efficiencies					
		No oversight exercised by Council over the Executive and administration in relation to risk management.	Strengthen Council's Risk Oversight role by establishing a Risk Management Committee reporting quarterly to Council.	in - house	in - house	MM	29-Apr-27	30-Jun-27	Risk Management Committee constituted and meeting quarterly with risk reports submitted from Q3 2026/27 onward	Risk Management Committee Charter; Meeting minutes; Quarterly risk reports; Council oversight reports	Financial benefits accruing from improved governance efficiencies					
		No risk management systems established within the municipality.	Develop a risk register to capture, monitor, and update municipal risks.	in - house	in - house	MM	01-Jul-26	31-Dec-26	Municipal Risk Register established and updated quarterly from October 2026 to monitor emerging risks	Initial risk register file; Quarterly update logs; Risk rating sheets; Review confirmation from Internal Audit	Financial benefits accruing from improved governance efficiencies					
		Quarterly reports on implementation of the risk management plan not submitted.	Institute quarterly reporting to the Risk Management Committee.	in - house	in - house	MM	01-Oct-26	31-Mar-27	Quarterly Risk Implementation Reports submitted to Risk Committee from Q2 2026/27 onwards	Quarterly reports; Risk Committee review minutes.	Financial benefits accruing from improved governance efficiencies					
		Enterprise-wide risk assessment not conducted for the 2024/25 financial year.	Conduct an enterprise-wide risk assessment immediately to identify, evaluate, and prioritise critical service delivery and financial risks with quarterly risk re-evaluations thereafter.	in - house	in - house	MM	01-Oct-26	31-Mar-27	Enterprise-wide risk assessment conducted by 30 November 2026 and reviewed bi-annually thereafter	Risk assessment reports; Departmental inputs; Action plans linked to key risks; Council summary report	Financial benefits accruing from improved governance efficiencies					
		Administrative incapacity contributing to non-compliance with risk management requirements.	Assign risk management champions per directorate and provide capacity building programmes	in - house	in - house	MM	01-Jul-26	30-Aug-26	At least one Risk Champion assigned per directorate by 31 October 2026 and trained in ISO 31000	Assignment letters; Training records.	Financial benefits accruing from improved governance efficiencies					
13	Immovable Property Management	No Land/ Property Management Strategy	Develop a Property Management Strategy	in - house	in - house	MM	01-Apr-26	31-Oct-26	Municipal Property Management Strategy developed, workshoped with departments, and approved by Council by 31 June 2026.	Draft Property Management Strategy document; interdepartmental workshop attendance registers; Council meeting agenda and resolution approving the strategy; final signed and dated strategy.	Financial benefits accruing from improved governance efficiencies					
			Develop a Land Alienation Policy	in - house	in - house	MM	01-Apr-26	31-Oct-26	Land Alienation Policy developed and adopted by Council by 31 December 2025, compliant with the MFMA and Municipal Asset Transfer Regulations (MATR)	Draft and final versions of the Land Alienation Policy; legal review memo (confirming alignment with MATR and MFMA); public participation summary; Council resolution adopting the policy	Financial benefits accruing from improved governance efficiencies					
PILLAR TWO: INSTITUTIONAL																
1	Operating Model.	The municipality has not redefined its operating model.	Ensure that the reviewed and approved organisational structure is aligned to the Operating Model. Embark on the process of cost benefit analysis on outsourced services against internal resourcing based on the challenges of service delivery inefficiencies.	in - house.	in - house	MM Section 56 managers.	01-Mar-26	30-Jun-26	Reviewed operating model.	Approved operating model.	Financial benefits accruing from administrative and operational efficiencies					
					in - house	MM Section 56 managers.	01-Mar-26	30-Jun-27	Reviewed organisational structure.	Approved organisational structure.	Financial benefits accruing from administrative and operational efficiencies					
2	Organisational Structure	The 2023 approved organizational structure is not fit for purpose and is not aligned with the organization's strategy and needs.	Align Organisational Structure with the approved Operating Model	in - house.	in - house.	MM Section 56 Managers.	01-Mar-26	30-Jun-27	Aligned organisational structure.	Approved organisational structure.	Financial benefits accruing from administrative and operational efficiencies					
3	Employee Cost	Staff costs are unaffordable. Overtime expenses increased by 155% in the 2nd Quarter of 2024/25 FY. 13th Cheque in Dec'24 effected cash flow High increases in the cost of employment – must be investigated.	Approve and implement the recommendations of the forensic investigation report. Decrease overtime by 10% in the 2026/27 financial year. Decrease employee expenditures and other allowances by 5% in the 2026/27 financial year.	in - house.	in - house.	MM Section 56 managers	01-Mar-26	30-Jun-26	Approved forensic investigation report.	Outcomes of the forensic investigation report.	Financial benefits accruing from administrative and operational efficiencies					
				in - house.	in - house.	MM Section 56 managers	01-Jul-26	30-Jul-27	Reduced overtime payments schedules.	Approved overtime Schedules.	Financial benefits accruing from administrative and operational efficiencies					
				in - house.	in - house.	MM Section 56 managers	01-Mar-26	30-Jun-27	Reduced expenditures and allowances schedules.	Approved expenditures and allowance schedules.	Financial benefits accruing from administrative and operational efficiencies					
4	Filling of Critical Vacancies	Emplacement related vacancies were not backfilled by 33.37% in the year 2021/22. Acting positions pose risk of illegitimate appointments. The municipality is plagued with capacity and competency challenges	Make sure that employees are remunerated using correct grading and in line with the Municipal Staff Regulations. Strictly implement the recruitment plan. Request DLG WC to assist with skills audit.	in - house.	in - house.	HR manager	01-Mar-26	30-Jun-27	Schedule on officials remuneration .	Approved schedule on officials remuneration.	Financial benefits accruing from administrative and operational efficiencies					
				in - house.	in - house.	HR manager	01-Mar-26	30-Jun-27	Implemented recruitment plan.	Report on filled positions.	Financial benefits accruing from administrative and operational efficiencies					
5	Skills & Competencies	Municipality unable attract critical skills due to location, and remuneration packages.	Request DLG WC to assist with the development of HRD Strategy. Implement the outcome of the skills audit.	in -house.	DLG WC.	Director: Corporate Services and Community Services. HR manager.	01-Mar-26	30-Jun-27	HRD strategy.	Approved HRD strategy.	Financial benefits accruing from administrative and operational efficiencies					
				in - house.	in - house.	HR manager	01-Jul-27	30-Jun-28	Implemented skills audit report	Outcomes of skills audit report.	Financial benefits accruing from administrative and operational efficiencies					
			Annually submit WSP& ATR and linking it with Performance Management.	in - house.	in - house.	HR manager	01-Mar-26	30-Jun-27	Submitted WSP & ATR linked to Performance Management	Approved WSP & ATR linked to Performance Management.	Financial benefits accruing from administrative and operational efficiencies					
			DLG WC to assist by seconding officials with technical skills to the municipality pending the appointment of qualified officials.	in - house.	DLG WC.	MM Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Seconded officials	Improvement in service delivery.	Financial benefits accruing from administrative and operational efficiencies					
			Request LGSETA to fund learnership programmes on technical skills for local communities.	in - house.	LGSETA	Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Approved learnership programme.	Competency certificates.	Financial benefits accruing from administrative and operational efficiencies					
6	Labour Relations	Local Labour Forum (LLF) is established. The LLF calendar is not available. No employee engagement strategy	Monitor and consider the LLF recommendations and proposals. Apply consequence management for those not monitoring, and considering the recommendations and proposals of the LLF.	in - house.	in - house.	Director: Corporate Services and Community Services. MM Section 56 managers.	01-Mar-26	30-Jun-27	Monitoring report on the decisions of the LLF.	Implemented decisions of the LLF.	Financial benefits accruing from administrative and operational efficiencies					
				in - house.	in - house.	MM Section 56 managers.	01-Mar-26	30-Jun-27	Report on consequence management.	Improvement on infractions.	Financial benefits accruing from administrative and operational efficiencies					

7	Staff Discipline	Disciplinary cases are not handled expeditiously.	Request neighbouring municipalities to assist in addressing long outstanding disciplinary cases.	In - house.	In - house.	Initiators and presiding officers from neighbouring municipalities.	MM Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Finalised disciplinary hearings.	Report on outcomes of disciplinary hearings.	Financial benefits accruing from administrative and operational efficiencies					
			Draft and regularly update the disciplinary case management register.	In - house.	In - house.	HR manager.	01-Mar-26	30-Jun-27	Updated disciplinary case management register.	Approved disciplinary case management register.	Financial benefits accruing from administrative and operational efficiencies						
			Analyse all cases for prospects of success to limit legal costs.	In - house.	In - house.	HR manager. Manager legal services.	01-Mar-26	30-Jun-27	Withdrawal of cases that are not likely to succeed.	Approved report on analysed cases.	Financial benefits accruing from administrative and operational efficiencies						
8	Performance Management	The municipality lacks an integrated performance management framework that also manage operational performance. Performance agreements not signed by Senior managers. Performance management is not cascaded to all employees.	Adopt performance management and development system that complies with the Municipal Staff Regulations.	In - house.	In - house.	Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Performance management and development system.	Approved performance management and development system.	Financial benefits accruing from administrative and operational efficiencies						
			Cascade performance management to all officials below section 56 managers.	In - house.	In - house.	Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Cascaded performance management system.	Signed performance agreements	Financial benefits accruing from administrative and operational efficiencies						
			Review performance agreements of municipal staff.	In - house.	In - house.	MM Section 56 managers.	01-Mar-26	30-Jun-27	Performance review schedules.	Reviewed performance agreements.	Financial benefits accruing from administrative and operational efficiencies						
			Quarterly reports on financial and non-financial performance to be availed.	In - house.	In - house.	MM Section 56 managers.	01-Mar-26	30-Jun-27	Quarterly reports on financial and non - financial performance.	Approved quarterly reports on financial and non - financial performance.	Financial benefits accruing from administrative and operational efficiencies						
9	Consequence Management	The municipality does not have a consequence management strategy and policy.	Apply consequence management against those not complying with prescripts.	In - house.	In - house.	MM Section 56 managers.	01-Jun-26	30-Jun-27	Schedule of defaulters	Outcomes of disciplinary enquiries report.	Financial benefits accruing from administrative and operational efficiencies						
10	Key HR Policies	All HR policies are old and must be reviewed in line with the Municipal Staff regulations. Critical policies on recruitment and selection need to be realigned.	Annually review all key HR policies and SOPs.	In - house.	In - house.	MM Section 56 managers.	01-Jun-26	30-Jun-27	Reviewed HR policies and SOPs.	Approved HR policies.	Financial benefits accruing from administrative and operational efficiencies						
			Workshop staff on developed HR policies.	In - house.	In - house.	HR manager	01-Jul-27	31-Dec-27	Convened workshop.	Attendance register.	Financial benefits accruing from administrative and operational efficiencies						
11	Leave Management	Leave management policy is not aligned to the administration of leave system. No appropriate work attendance management system that is linked to the payroll, which could lead to poor leave management & abuse and absenteeism	Request DLG WC to assist the biometric time attendance system linked to payroll.	In - house.	In - house.	DLG WC.	Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Installed biometric time attendance system linked to payroll.	Functional biometric time attendance system linked to payroll.	Financial benefits accruing from administrative and operational efficiencies					
			Workshop staff on the leave management policy.	In - house.	In - house.	HR manager	01-Mar-26	30-Dec-26	Convened workshop.	Attendance register.	Financial benefits accruing from administrative and operational efficiencies						
			Internal Audit unit to constantly audit payroll.	In - house.	In - house.	IA manager	01-Mar-26	30-Jun-27	IA report.	Approved IA report.	Financial benefits accruing from administrative and operational efficiencies						
			Automation of leave management.	In - house.	External service provider.	Director: Corporate Services and Community Services.	01-Mar-26	30-Jun-27	Automated leave management.	Approved automated leave management.	Financial benefits accruing from administrative and operational efficiencies						
12	HR Strategy	The Municipality does not have an HR strategy and lacks critical competencies to develop the HR strategy for a competitive organization.	Workshop the entire staff on the developed HR strategy.	In - house.	In - house.	HR manager	01-Mar-26	30-Jun-27	Convened workshop.	Attendance register.	Financial benefits accruing from administrative and operational efficiencies						
			Conduct job evaluation through TASK.	In - house.	In-house, DLG WC.	HR manager	01-Mar-26	30-Jun-27	Conducted job evaluation report.	Approved job evaluation report.	Financial benefits accruing from administrative and operational efficiencies						
13	Physical Verification of Staff and Qualifications	Staff verification has not been conducted in the past 3 years. A qualification audit is only done when officials are appointed. The qualifications of Section 56 staff are not up to date.	Implement outcomes of the staff verification report.	In - house.	In - house.	MM Section 56 managers.	01-Mar	30-Jun-27	Schedules of staff verification.	Implemented staff verification report.	Financial benefits accruing from administrative and operational efficiencies						
			Annually conduct staff verification.	In - house.	In - house.	Director: Corporate Services and Community Services.	01-Mar	30-Jun-27	Staff verification conducted.	Approved staff verification report.	Financial benefits accruing from administrative and operational efficiencies						
14	Records Management	The municipality is having an approved records management framework. The municipality is having an approved file plan. The municipality is having an electronic records management system. Staff morale is too low.	Review records management structure to address segregation of duties, i.e., have separate functionaries for Records and Archives.	In - house.	In - house.	Manager records. HR manager.	01-Mar-26	30-Jun-27	Reviewed records management structure.	Approved records structure.	Financial benefits accruing from administrative and operational efficiencies						
			Centralise records management.	In - house.	In - house.	Manager records. HR manager.	01-Mar-26	30-Jun-27	Centralised records management.	Approved records management.	Financial benefits accruing from administrative and operational efficiencies						
15	Change Management	There is no culture of work. No change management plan or strategy.	Request WC Achieves Service to dispose of old records.	In - house.	In - house.	Manager records.	01-Mar-26	30-Jun-27	Schedule of records to be disposed.	Disposed old records report.							
			Implement the contents of change management strategy.	In - house.	In - house.	HR manager	01-Mar-26	30-Jun-27	Schedule on the implementation of change management strategy.	Implemented changed management strategy.	Financial benefits accruing from administrative and operational efficiencies						
			Implement the outcome of the employee satisfaction survey.	In - house.	In - house.	HR manager	01-Mar-26	30-Jun-27	Schedule on the implementation of employee satisfaction survey.	Implemented employee satisfaction survey.	Financial benefits accruing from administrative and operational efficiencies						
			Biannually have wellness and team building session.	In - house.	In - house.	HR manager	01-Mar-26	30-Jun-27	Convened wellness and team building and attendance register.	Report on wellness and team building.	Financial benefits accruing from administrative and operational efficiencies						