TSWELOPELE
LOCAL MUNICIPALITY
A MUNICIPALITY IN PROGRESS

TSWELOPELE LOCAL MUNICIPALITY COMBINED ASSURANCE POLICY

2026/2027

FINANCIAL YEAR

TSWELOPELE
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TABLE OF CONTENTS

1. PURPOSE OF THE POLICY

1.1. This framework sets out to integrate assurance, co-ordinate all assurance providers within Tswelopele Local Government Administration and establish a system for the implementation of combined assurance. The legislation, regulations, standards and frameworks referred to above were utilized to above were utilized in the development of this Combined Assurance Framework.

1.2. The Municipality commits to implementing Combined Assurance practices that support Ethical Culture, Performance and Sustainable Value Creation, Conformance and Prudent Control, and Legitimacy.

1.3. Combined Assurance shall promote integrated thinking and coordinated governance oversight across all assurance providers.

2. OBJECTIVES OF THE POLICY

The objectives of the combined assurance plan are mainly to:

i. Identify and specify the sources of assurance over the Institutions risks;

ii. Provide the Risk Management Committee, the Accounting Authority / and Executive Management with a framework of the various assurance parties;

iii. Link risk management activities with assurance activities. This will also assist the Accounting Authority / Officer to review effectiveness of the risk management system; and

iv. Provide a basis for identifying any areas of potential assurance gaps.

v. To strengthen ethical governance, accountability, transparency and effective oversight through coordinated assurance activities.

vi. To enhance stakeholder confidence and legitimacy through effective governance, assurance and risk management processes.

vii. To ensure that assurance activities are prioritised and coordinated over the Municipality's Top Ten Strategic Risks through the implementation of a risk-based Combined Assurance Plan.

3. SCOPE

3.1. This policy applies throughout the Municipality, as per the defined roles and responsibilities, becoming effective once approved by Council and will be implemented over time through a phased in approach as detailed and approved in the Combined Assurance Framework and Implementation Plan. It also applies to all governance, risk management, compliance, ethics, sustainability and technology assurance activities within the Municipality.

3.2. Special requirements, providers of combined assurance for Effectiveness.

3.3. Assurance providers shall maintain independence, objectivity, confidentiality and compliance with applicable professional standards and ethical requirements.

This section focuses on requirements to qualify as an assurance provider Category Minimum requirements

i. Independence/Objectivity Independent reporting lines;
ii. No recent direct involvement and/or work done in the area/aspects to be audited;
iii. Conflict of interest in the areas/aspects in which assurance is to be provided;
iv. Skills and experience the assurance provider should have appropriate skills and experience to effectively conduct the assignment;
v. Ideally, a risk-based approach should be followed;
vi. The reported findings and opinions should be supported by adequately documented working papers/audit trails.

4. POLICY DEFINITION

Policy definition:

Risk Assessment: The process concerned with determining the magnitude of risk exposure by assessing the likelihood of the risk materializing and the impact that it would have on the achievement of objectives.

Assurance: an objective examination of evidence for the purpose of providing an assessment on governance, risk management and control processes for the organisation.

Municipality When referred to as —

a) an institution, means as a municipality as described in section 2 of the Municipal Systems Act 32 of 2000; and

b) a geographic area, means a municipal area determined in terms of the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998).

Combined Assurance (CA): A risk-based annual assurance plan developed from the Municipality's approved Strategic Risk Register. The CAP focuses on the Top Ten Strategic Risks, identifies the relevant assurance providers across the Five Lines of Assurance, maps assurance activities to key controls and root causes, identifies assurance gaps and overlaps, and coordinates assurance activities to provide comprehensive assurance to Management, the Audit, Performance and Risk Committee and Council.

Combined Assurance Plan (CAP): the agreed upon plan, setting out activities (risks, SPFs, root causes and controls) on which CA is required, by whom and how often this should be given.

Controls: means any actions (such as reviews, checks and balances, methods and procedures) taken by personnel, management, council and others parties to manage risk and increase the likelihood that the established objectives and goals will be achieved.

Council:

a) In relation to a municipality, the Municipal Council as referred to in section 18 of the Municipal Structures Act, and as defined in section 1 of the MFMA; and

b) in relation to a municipal entity, the Municipal Council of its parent municipality.

Risk Management: A systematic, coordinated set of activities and methods used to direct an organization and to control risks, including a set of principles, a framework and a process.

Lines of defence: the various levels on which assurance providers provide assurance to various stakeholders. These levels are directly linked to the assurance provider's level of independence from the activity on which assurance is required.

Management: Collectively, all levels of management personnel and officials of the Institution responsible for planning, organizing, leading and controlling institutional activities. In other words, everyone except the Chief Risk Officer, Chief Audit Executive

and staff reporting to them, who are deemed to be independent of management in the exercise of their responsibilities for risk management.

Risk:

a) The effect of uncertainty on the achievement of the Institution's IDP and SDBIP caused by the presence of risk factors; and/or

b) The failure to optimize opportunities to enhance the achievement of the IDP and SDBIP.

Risk Management: A systematic, coordinated set of activities and methods used to direct an organization and to control risks, including a set of principles, a framework and a process.

Governance Outcomes: The governance outcomes contemplated in the King V Code Namely Ethical Culture, Performance and Sustainable Value Creation, Conformance and Prudent Control, and Legitimacy.

Ethical Culture: A culture characterised by integrity, accountability, fairness, transparency and responsible decision-making at all levels of the Municipality.

Technology and Information Governance: Governance arrangements designed to support the achievement of strategic objectives through responsible and effective management of technology, information and digital assets.

Environmental, Social and Governance (ESG): Risks relating to environmental, social and governance matters that may impact municipal sustainability, reputation and service delivery.

4.1. ABBREVIATIONS

AC means the Audit Committee of the Municipality;

CA means Combined Assurance;

CAP means Combined Assurance Plan;

CRO means Chief Risk Officer;

EMT means the Executive Management Team of the Municipality, consisting of the MM and all Directors;

IA means Internal Audit;

APRC means Audit, Performance and Risk Committee;

MM refers to the Municipal Manager

SPF means Single Point of Failure (Business Continuity Risk)

5. LEGISTLATIVE FRAMEWORKS

5.1 References/Legislative Mandates

The following documents were used in the development of the Combined Assurance Framework:

1.3.1. Municipal Finance Management Act, Act No. 56 2003;
1.3.2. Local Government Risk Management Framework;
1.3.3. Treasury Regulations;
1.3.4. King V Code on Corporate Governance for South Africa, 2025;
1.3.5. 2024 Global Internal Audit Standards (and back) and
1.3.6. The National Treasury Internal Audit Framework.
1.3.7. Protection of Personal Information Act, 2013 (POPIA),
1.3.8. Protected Disclosures Act, 2000.

6. POLICY OR PROCEDURE TARGET

6.1 Combined Assurance Policy has been developed to highlight the overall process and function of all relevant stakeholders (five lines of defence) within the organisation aligned to governance, risk management and assurance principles and how it will assist the organisation to achieve its objectives through risk management.

6.2 The Policy is established to assist and advise the Accounting Officer on the effectiveness of the internal controls and risk management.

6.3 The Combined Assurance process shall provide assurance regarding governance effectiveness, ethical culture, internal controls, compliance and risk management.

6.4 The mission is a summary of the way in all the relevant stakeholders through involvement in the risk management will provide Value to the organisation.

6.5 Combined Assurance shall support sustainable value creation and organisational resilience through coordinated assurance activities.

7. GENERAL POLICY PROVISIONS

7.1 The purpose of this Combined Assurance Framework is to communicate the progress made and the results on its implementation to the Audit Committee; Council and the management of the municipality.

7.2 The purpose of this Combined Assurance Framework is to communicate the progress made and the results on its implementation to the APRC, Council and the management of the municipality.

7.3 The Municipality shall ensure that Combined Assurance activities support transparency, accountability and stakeholder confidence.

7.4 It may not be made available to anyone other than authorised persons within Tswelopele Local Municipality or relied upon by any third party.

7.5 It should not be used for any other purposes for which it was not specifically scoped or designed, and as such, it should not be relied upon as evidence in any disciplinary proceedings involving employees, whether conducted internally or externally.

7.6 All assurance activities shall comply with confidentiality, information governance and applicable data protection requirements.

8. PROCEDURES FOR IMPLEMENTING POLICY

For the effective implementation of the Combined Assurance Framework, all the necessary steps were followed during implementation:

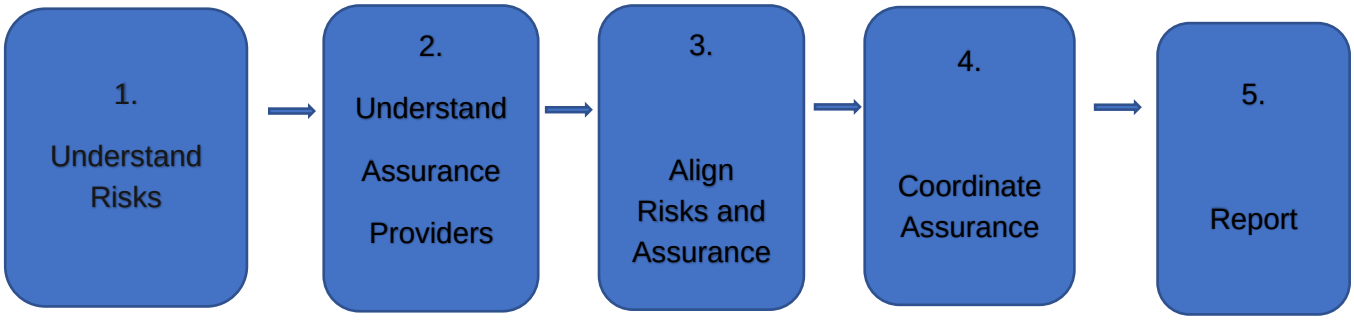
- Consultation of all relevant stakeholders
- Obligation of the framework
- Realistic of the framework
- Publicise of the framework
- Training of relevant staff to the framework
- Consistent implementation of the framework and
- Periodically review of the framework to ensure alignment with governance best practices, emerging risks and legislative developments.

9. COMBINED ASSURANCE METHODOLOGY

9.1 Combined assurance is a coordinated approach that ensures that all assurance activities including assurance over environmental, social, governance, cybersecurity and emerging strategic risks provided by management; internal assurance providers and external assurance providers adequately address significant risks facing the organization and that suitable controls exist to mitigate the risks.

The Combined Assurance Methodology includes:

1.1.1 Understanding the risks of the organization;
1.1.2 Understanding who the assurance providers are;
1.1.3 Aligning risks and assurance;
1.1.4 Coordinating assurance; and
1.1.5 Reporting



9.1.1.1 **Understanding the Risks of the Organization:**

i. Risks are informed by management's assessment of risk. Risk assessments shall consider technological, environmental, cyber, economic and regulatory developments affecting municipal objectives.
ii. This is achieved by Risk Management activities, including the compilation of a Strategic Risk Register.
iii. Risk areas are further complemented by various stakeholders' knowledge of the organization, its business activities and exposures.
iv. The Strategic Risk Register of the organization may be utilised for the understanding of the risks phase of the process.

9.1.1.2 **Understanding who the Assurance Providers are:**

Assurance providers are categorized in combined assurance layers:

9.1.1.3 **Management oversight:** Line management is accountable and responsible for the management of risk and performance. A key element of this activity is the extent of management reviews and the actions that follow. Management oversight shall promote ethical culture, accountability and responsible governance practices throughout the Municipality.

9.1.1.4 **Management of risk:** Internal functions provide support to line management in executing their duties. These include functions such a risks management, monitoring and evaluation or policy and planning units, financial standing committees, Oversight and Provincial Treasury Oversight. Risk management activities shall include cybersecurity, information governance and data protection oversight.

9.1.1.5 **Independent assurance:** Internal audit, external audit, APRC and Legislature oversight through the Standing Committee on Public Accounts provides independent assurance at various intervals. Independent assurance providers shall coordinate assurance activities to reduce duplication and address assurance gaps.

9.1.1.6 **Risk-Based Approach to the Combined Assurance Plan:**

The Municipality shall adopt a risk-based approach in developing and implementing the Combined Assurance Plan (CAP). The CAP shall be informed by the approved Strategic Risk Register and shall primarily focus on the Municipality's Top Ten (10) Strategic Risks, as approved by the Municipal Manager, Executive Management Team and the Audit, Performance and Risk Committee.

The selection of the Top Ten Strategic Risks ensures that assurance resources are directed towards the areas that pose the greatest threat to the achievement of the Municipality's Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP), strategic objectives and long-term sustainability.

The Combined Assurance Plan shall:

i. Identify the Municipality's Top Ten Strategic Risks based on the approved Strategic Risk Register.
ii. Identify the key controls, root causes, and mitigating actions for each strategic risk.
iii. Allocate assurance responsibilities to the appropriate assurance providers across the Five Lines of Defence.

iv. Coordinate assurance activities to eliminate duplication of effort and identify assurance gaps.
v. Determine the frequency and timing of assurance activities according to the significance and residual risk exposure of each strategic risk.
vi. Provide consolidated assurance to Management, the Audit, Performance and Risk Committee, Council and other oversight structures regarding the effectiveness of governance, risk management, internal controls and compliance over the Municipality's most significant strategic risks.
vii. Be reviewed at least annually, or whenever there are significant changes to the Municipality's strategic risk profile, legislative environment or organisational objectives.

10. ROLES AND RESPONSIBILITIES

1. Combined assurance in the Municipality is based on a five lines of defence module. Lines of defence should not be combined or coordinated in a manner that compromises their effectiveness.
2. The following CA role-players have been identified and should take an active interest in the CA processes, co-ordinating their assurance providing efforts with those of other assurance providers and improving on CA efforts in the municipality.
3. Internal role-players who fail to comply with this policy could face disciplinary action and potential dismissal.
4. Guidance with the steps required in order to comply with the requirements set out below are contained in the CA Framework and Implementation Plan.

10.1 FIRST LINE OF ASSURANCE

The first line of assurance is made of:

- Tone of the organization because of the of the significant influence it has on the organization's risk culture. this phrase is intended to describe the collective impact of the tone at the top, tone in the middle and tone at the bottom on risk management, Compliance and responsible business behaviour. Senior management shall establish and maintain an ethical culture and effective control environment supporting governance objectives.

- **The following responsibilities are attached to each line of defence for effective combined assurance model in a municipality:**
- Senior management is responsible for initiating the proper tone at the top, driving an “everyone is responsible for risk management” mantra throughout the organization and positioning each of the respective lines of assurance to function effectively.
- Business unit management, functional management and process owners are responsible for ensuring the tone in the middle is aligned with the tone at the top.
- Management shall consider sustainability, stakeholder impact and long-term value creation in assurance activities.
- The Council must be vigilant to ensure there is nothing constraining risk management and compliance functions (third line of assurance) and internal audit (fourth line of assurance) from reporting to it when critical risk issues arise; periodic executive sessions with the appropriate functional leaders and the Chief Audit Executive (Manager: Internal Audit and Risk) can help in this regard.

10.2 SECOND LINE OF DEFENCE ASSURANCE

The following responsibilities are attached to each line of assurance for effective combined assurance model in a municipality;

- In the ‘Five Lines of Assurance’ model, management (as the second line of assurance) will provide assurance on all areas within their span of control.
- Management is ultimately responsible for establishing, maintain and ensuring proper governance, risk management, ethics management, compliance management and internal control systems are maintained.
- Management must assess risks, determine how much risk is acceptable and strive to maintain risk within those levels; using various management tools, including self-assessments.
- Managements’ reports and associated representations should offer the various role-players reasonable assurance. Management needs to assist and play an active part in the compilation of the CAP and ensuring they fulfil their roles and responsibilities as set in the CAP.
- Management is responsible for ensuring that assurance providers appointed to give them or stakeholders additional assurance have the necessary skills, competencies and comply with required standards.
- In return CA should provide management with optimal assurance relating to the significant risks they manage.

10.2 THIRD LINE OF ASSURANCE

The third line of assurance is made up of:

10.2.1 Risk control and compliance assurance providers reporting primarily to management and oversight bodies, with limited independence in relation to the activity on which assurance is required.

10.2.2 In the municipality the risk control and compliance assurance provider making up the third line of defence includes, but not limited to APRC, EMT legal services; Environmental Resource Management, Occupational Health and Safety (OHS); Municipality Ombudsman, RM, Forensic Services.

10.2.3 The third line of defence provides assurance or corroborative assurance; that management is indeed sufficiently in control of the regulatory; statutory; environmental; ethical and quality requirements and the associated risks; critical to the on-going success of the Municipality. Co-ordinating these ensure the elimination of gaps and duplications and the resulting unmanaged risks or waste of resources.

10.2.4 Assurance providers shall provide assurance over ethical conduct, ESG risks, compliance obligations and governance effectiveness.

10.2.5 These assurance providers should ensure that they apply their specific professional standards and best practices, give inputs into the compilation of the CAP and ensuring they fulfil their roles and responsibilities as set in the CAP.

10.3 FOURTH LINE OF ASSURANCE

The fourth line of assurance includes:

i. Risk assurance providers who have greater independence, such as IA, various provincial and national departments; such as Treasury and external audit, who report to Oversight bodies.

ii. These assurance providers should ensure that they apply their specific professional standards and best practises, give inputs into the compilation of the CAP and ensuring they fulfil their roles and responsibilities as set in the CAP.

iii. Independent assurance providers shall assess technology governance, cybersecurity and information controls where applicable.

10.4 FIFTH LINE OF ASSURANCE

i. The Municipality has various independent oversight bodies and bodies who advise them; functioning as a fifth line of assurance.

These oversight bodies ultimately provide assurance to the inhabitants of the Municipality and Country relating to activities and governance issues of the Municipality. Various oversight bodies would have a vested interest in CA and could request feedback and give inputs into their area of responsibility, in order to ensure that assurance and performance is balanced and maximised. Oversight bodies shall promote accountability, transparency and legitimacy in governance and assurance processes.

The oversight bodies and bodies who advise them include, but are not limited: -

i. Municipal Public Accounts Committee (MPAC)
ii. Council
iii. Audit, Performance, and Risk Committee (APRC)
iv. Portfolio Committees

11. KEY-ROLE PLAYERS TO THE COMBINED ASSURANCE PROCESS

The Municipality identified the following key role-players with specific roles and responsibilities with regards to the implementation of Combined Assurance Processes in the Municipality:

11.1 MANAGEMENT

i. Management shall ensure compliance with applicable legislation, regulations, policies, standards and governance requirements.
ii. Management shall provide accurate, timely and reliable assurance information to Risk Management, Internal Audit and oversight structures.
iii. Management shall identify and communicate emerging strategic, operational, financial, technological and regulatory risks that may affect municipal performance and sustainability.
iv. Management shall ensure that technology and information assets are governed effectively and support municipal objectives, resilience and service delivery.
v. Management shall consider environmental, social, economic and sustainability risks and opportunities in decision-making processes.
vi. Management shall implement corrective actions arising from assurance findings, audit recommendations, risk assessments and compliance reviews within agreed timeframes.

vii. Management shall participate in combined assurance activities and collaborate with assurance providers to ensure adequate assurance coverage and minimise duplication of effort.
viii. Management shall support organisational resilience through business continuity planning, disaster recovery preparedness and continuity of critical municipal services.
ix. Management shall contribute to maintaining stakeholder confidence through effective governance, responsible decision-making and transparent reporting.
x. Management shall monitor and report on performance against approved objectives, service delivery commitments and strategic priorities.
xi. Management shall support the achievement of governance outcomes, including ethical culture, good performance, effective control and legitimacy.

11.2 RISK MANAGEMENT – CUSTODIAN OF COMBINED ASSURANCE

i. The Risk Management Function shall coordinate and facilitate the implementation of the Combined Assurance Model to provide an integrated view of governance, risk management, compliance and control effectiveness across the Municipality.
ii. The Risk Management Function shall coordinate assurance activities between management, risk champions, compliance functions, internal audit, external assurance providers and oversight structures to eliminate duplication and identify assurance gaps.
iii. The Risk Management Function shall support the achievement of governance outcomes through effective risk governance, ethical conduct, performance monitoring, compliance oversight and internal control assessments.
iv. The Risk Management Function shall provide assurance regarding strategic, operational, financial, compliance, reputational, technology and emerging risks that may affect the achievement of municipal objectives.
v. The Risk Management Function shall identify, assess, monitor and communicate emerging risks, opportunities and trends that may impact municipal sustainability, resilience and service delivery objectives.
vi. The Risk Management Function shall monitor key ethical risks, fraud risks, corruption risks and integrity-related matters and report significant concerns to management and the Audit, Performance and Risk Committee.
vii. The Risk Management Function shall prepare consolidated Combined Assurance reports reflecting assurance activities, significant risk exposures, control weaknesses, governance concerns and management actions.
viii. The Risk Management Function shall coordinate assurance relating to information technology governance, cybersecurity risks, data governance, digital transformation initiatives and technology resilience.

ix. ESG assurance omitted
x. The Risk Management Function shall facilitate assurance activities relating to environmental, social, economic and sustainability risks that may affect long-term municipal value creation and service delivery.
xi. The Risk Management Function shall promote a risk-aware culture and support management in embedding risk management practices throughout the Municipality.
xii. The Risk Management Function shall evaluate the adequacy and effectiveness of risk management processes and internal controls and recommend improvement actions where deficiencies are identified.
xiii. The Risk Management Function shall provide assurance information that supports transparency, accountability and stakeholder confidence in municipal governance processes.
xiv. The Risk Management Function shall support organisational resilience by monitoring risks that may affect business continuity, disaster recovery capability and continuity of essential municipal services.
xv. The Risk Management Function shall report quarterly to the Audit, Performance and Risk Committee on risk exposures, assurance coverage, emerging risks, governance concerns and progress on corrective actions.
xvi. The Risk Management Function shall maintain a Combined Assurance Map identifying assurance providers, assurance coverage areas, assurance gaps and opportunities for coordination.

11.3 IA - ASSURANCE PROVIDER OF CA PROCESSES

i. Internal Audit shall provide independent and objective assurance on the effectiveness of governance, risk management, internal controls, compliance management, ethics management, information and technology governance, business continuity arrangements and performance management systems.
ii. Internal Audit shall assess the effectiveness of the Municipality's Combined Assurance Model and provide assurance to the Audit; Performance and Risk Committee regarding the adequacy, efficiency and coordination of assurance activities.
iii. Internal Audit shall provide assurance on the effectiveness of governance structures, decision-making processes and oversight mechanisms supporting ethical and effective leadership.
iv. Internal Audit shall independently evaluate the effectiveness of risk governance processes and the adequacy of risk mitigation measures implemented by management.
v. Internal Audit shall provide assurance on information, data and technology governance, including cybersecurity, data protection, system resilience and disaster recovery controls.

vi. Internal Audit shall evaluate the effectiveness of ethics management programmes, fraud prevention measures and whistleblowing arrangements within the Municipality.
vii. Internal Audit shall periodically review and provide assurance on the adequacy, effectiveness and maturity of the Business Continuity Management Framework, Business Continuity Plans and Disaster Recovery arrangements.
viii. Internal Audit shall report significant governance, risk, control, compliance and assurance findings to the Audit; Performance and Risk Committee and Municipal Manager, together with recommendations for improvement.
ix. Internal Audit shall monitor and report on the implementation of agreed management actions arising from assurance reviews and audits.
x. Internal Audit shall contribute to enhancing stakeholder confidence by providing credible and independent assurance over the Municipality's governance, risk management and control environment.

11.4.1 COUNCIL

i. Council shall receive assurance through the Audit, Performance and Risk Committee and consider recommendations relating to governance, risk management, compliance and internal controls.
ii. Council shall satisfy itself that risks affecting the Municipality are appropriately identified, assessed, managed and monitored through the Combined Assurance Model.
iii. Council shall oversee ethical leadership and ensure that assurance activities provide adequate coverage of ethics, fraud prevention, corruption risks and integrity management.
iv. Council shall oversee assurance relating to technology governance, cybersecurity, information management and digital resilience.
v. Council shall oversee assurance relating to environmental, social, economic and sustainability matters that may affect long-term municipal value creation and service delivery.
vi. Council shall obtain assurance regarding the adequacy and effectiveness of governance, risk management and internal control systems.
vii. Council shall ensure that assurance coverage is sufficient and that significant assurance gaps and duplication of assurance efforts are addressed.
viii. Council shall promote transparent reporting and disclosure of material governance, risk and assurance matters to stakeholders.
ix. Council shall oversee assurance relating to organisational resilience, business continuity, disaster recovery and continuity of critical municipal services.
x. Council shall monitor management's implementation of corrective actions arising from assurance findings and oversight recommendations.
xi. Council shall annually assess the effectiveness of the Combined Assurance Model and consider opportunities for continuous improvement.

11.4.2 AUDIT, PERFOMANCE, RISK AND COMMITTEE (APRC)

The APRC is an independent committee responsible for:

i. The Audit, Performance and Risk Committee shall oversee the implementation and effectiveness of the Municipality's Combined Assurance Model and provide independent oversight of governance, risk management, compliance and control processes.

ii. The Audit, Performance and Risk Committee shall monitor whether combined assurance activities contribute to the achievement of an ethical culture, good performance, effective control and legitimacy.

iii. The Audit, Performance and Risk Committee shall review and evaluate Combined Assurance Reports submitted by Management, Risk Management, Internal Audit, External Audit and other assurance providers.

iv. The Audit, Performance and Risk Committee shall assess the adequacy of assurance coverage across strategic, operational, financial, compliance, technology and sustainability risks.

v. The Audit, Performance and Risk Committee shall identify assurance gaps, overlaps and areas of duplication and recommend corrective measures to improve assurance effectiveness.

vi. The Audit, Performance and Risk Committee shall monitor significant strategic, operational, financial, compliance, reputational and emerging risks reported through the Combined Assurance process.

vii. The Audit, Performance and Risk Committee shall evaluate the adequacy and effectiveness of internal controls, governance processes and risk management systems based on assurance reports received.

viii. The Audit, Performance and Risk Committee shall receive assurance regarding ethics management, fraud prevention, corruption risks, investigations and integrity-related matters.

ix. The Audit, Performance and Risk Committee shall receive assurance regarding information technology governance, cybersecurity, data governance and digital resilience.

x. The Audit, Performance and Risk Committee shall monitor assurance relating to business continuity management, disaster recovery preparedness and organisational resilience.

xi. The Audit, Performance and Risk Committee shall monitor management's implementation of agreed corrective actions arising from assurance findings and audit recommendations.

xii. The Audit, Performance and Risk Committee shall report significant assurance findings, governance concerns and recommendations to Council for consideration and oversight.

xiii. The Audit, Performance and Risk Committee shall oversee assurance relating to environmental, social, economic and sustainability matters that may affect the Municipality's ability to create long-term value.

xiv. The Audit, Performance and Risk Committee shall annually assess the effectiveness and maturity of the Combined Assurance Model and recommend improvements where necessary.

xv. The Audit, Performance and Risk Committee shall provide Council with an annual assessment on the effectiveness of governance, risk management, compliance and internal control arrangements based on assurance received.

12. MONITORING; EVALUATION AND REVIEW OF THE POLICY

Risk Management is responsible for the monitoring and evaluation of this policy. The policy shall be revised and approved by Council when operational needs require this, but at least on once during every term of Council.

Any queries and/or requests for amendments relating to this policy should be directed to the Risk and Compliance Officer/ Internal Audit and Risk Manager Tel No. 051 853 1111.

13. APPROVAL AND IMPLEMENTATION

Developed by:

MI THIBAKHOANA
RISK AND COMPLIANCE OFFICER **DATE**

Reviewed by:

L PITSO
MANAGER: INTERNAL AUDIT AND RISK **DATE**

Recommended by:

T MANELE **DATE**
ACTING MUNICIPAL MANAGER

Approved by APRC Committee:

CHAIRPERSON: APR COMMITTEE **DATE**