

PIXLEY KA SEME DISTRICT MUNICIPALITY



AUDIT AND PERFORMANCE COMMITTEE (APC) CHARTER

2026/2027

**PIXLEY KA SEME DISTRICT MUNICIPALITY
THEMBELIHLE MUNICIPALITY
UBUNTU MUNICIPALITY
SIYANCUMA MUNICIPALITY
SIYATHEMBA MUNICIPALITY**

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1. GENERAL DEFINITIONS AND LEGISLATION

A. GENERAL DEFINITIONS

In this Audit and Performance Committee Charter, unless the context indicates otherwise, a word or expression to which a meaning has been given, has the same meaning: –

Accounting Officer:	means the Municipal Manager, referred to in section 60 of the Act
Act:	means the Municipal Finance Management Act (MFMA) 56 of 2003
Committee:	means the Audit and Performance Committee (APC), established in terms of Section 166 of the Act
Manager: Internal Audit (CAE):	means the Head of the Internal Audit Unit of the municipality
Chief Financial Officer (CFO):	means the employee designated in terms of section 80(2) (a) of the Act
Local Municipality:	means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality
Employee:	means a person in the employ of the Local Municipality
External Auditors:	means the Auditor – General South Africa (AGSA)
Internal Audit Function:	means in-house or outsourced internal auditors
IDP	Integrated development plan
SDBIP	Service Delivery and Budget Implementation Plan

B. LEGISLATION

The following legislation is observed and associated with the Audit and Performance Committee:

- 1.1. The Constitution of the Republic of South Africa, Act 108 of 1996 as amended, [Chapter 10, Section 195(1) (a)-(i) and Chapter 7, Section 152(1)(a) -(e) and 152(2)]
- 1.2. Local Government Municipal Systems Act: Municipal Planning Performance Management Regulations (Gazette 22605) (Regulation Gazette 7146) 24 August 2001 (S14(2) Not applicable for entities
- 1.3. Local Government: Municipal Structure, Act 117 of 1998 as amended, [Section 79(1)(a) -(c) and Section 79(2)(a)-(f)]
- 1.4. Local Government: Municipal Finance Management Act, Act 56 of 2003 [Section 166]
- 1.5. MFMA Circular 65, November 2012
- 1.6. MFMA Circular 127, December 2023

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2. PURPOSE

The purpose of the Audit and Performance Committee is to assist and advise the Council in fulfilling its oversight responsibilities for the reporting process (financial and non- financial), the system of internal control over reporting, the audit process, risk management, performance management and evaluation, the Council's/ process for monitoring compliance with laws and regulations and council's code of conduct. The charter is used to guide the activities of the Audit and Performance Committee of the Municipality (the Committee). The Audit and Performance Committee charter sets out the authority, roles and responsibilities,

3. THE AUDIT AND PERFORMANCE COMMITTEE'S MANDATE AND AUTHORITY

C. AUDIT AND PERFORMANCE COMMITTEE'S MANDATE

3.1 The broad objectives of the Audit and Performance Committee are the following: -

- 3.1.1 The Audit and Performance Committee is advisory in nature and does not have any executive powers.
- 3.1.2 The Audit and Performance Committee will consider matters relating to management and the Council in the discharge of its duties to safeguard assets, operate adequate systems and controls, and prepare annual financial statements, and on matters relating to performance management and performance evaluation.

The Audit and Performance Committee will not perform any management functions or assume any management responsibilities as this could prejudice its objectivity. It will make recommendations to the Council in respect of the activities which form part of its terms of reference / responsibilities.

D. AUTHORITY

The Audit and Performance Committee is constituted in terms of s166 of the MFMA and performs responsibilities assigned to it by s166 of the Act and corporate governance code (King IV™). The Audit and Performance Committee is directly accountable to the Council. In discharging its responsibilities, the Audit and Performance Committee has authority to:

- conduct or authorise investigations into any matters within its scope of responsibility;
- access any information, records and officials as it requires to fulfill its responsibilities;
- request the attendance of any executive or official; at Audit and Performance Committee meetings;
- conduct meetings with External Auditors (Auditor-General) and Internal Auditors as deemed necessary;
- obtain advice from external parties as deemed necessary;
- facilitate any disagreements between management and the external auditor regarding financial reporting; and
- pre-approve all outsourced auditing assurance and advisory assignments.

The Audit and Performance Committee is a shared service and shall provide services to the district municipality and locals whom have entered into a service level agreement with the district municipality.

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For the 2025/2026 financial year the Audit and Performance Committee will render oversight to:

- 1) Pixley ka Seme District Municipality (DM)
- 2) Thembelihle Municipality (LM)
- 3) Siyancuma Municipality (LM)
- 4) Siyathemba Municipality (LM)
- 5) Ubuntu Municipality (LM)

E. ROLE

The role of the Audit and Performance Committee is to provide independent oversight and assistance to the Council and Municipal Manager on governance, risk management and internal control. The Audit and Performance Committee does not replace established management responsibilities and delegations. The Audit and Performance Committee will provide the Municipal Manager with prompt and constructive reports on its findings, especially when issues are identified that could present a material risk to the Municipality.

F. COMPOSITION

The appointment of Audit and Performance Committee members is set out in section 166(5) of the MFMA, Act 53 of 2003. The Audit and Performance Committee members are appointed by the Council and shall consist of at least three (3) members. No councillor/executive may be a member of the Audit and Performance Committee.

The 3 members are all independent of the Municipality and will be appointed by the Council. The Chairperson of the Audit and Performance Committee must be appointed from the appointed members and will be independent of the Municipality and will not be a political office bearer. No Councillor shall serve on the Audit and Performance committee. The Audit and Performance Committee is constituted to ensure independence and its membership will be disclosed in the annual report of the Municipality. Members will be selected for different areas of expertise and the roles and responsibilities of the Audit and Performance Committee will be used as the baseline in appointing members. All members appointed to the Audit and Performance Committee shall enter into a contract with the Municipality setting out the terms and conditions of service. The Audit and Performance Committee collectively (not necessarily individually) should have:

- Private and public-sector experience;
- An understanding of service delivery priorities;
- Good governance and/or financial management experience;
- An understanding of the role of the Council and councilors/board members;
- An understanding of local government;
- Familiarity with risk management practices;
- An understanding of internal controls;
- An understanding of major accounting practices and public-sector reporting requirements;
- An understanding of public sector reforms;
- Familiarity with legislation applicable to Municipalities/Municipal Entities;
- An understanding of the roles and responsibilities of internal and external auditors;
- An understanding of the treatment of allegations and investigations;
- An understanding of the performance management system; and
- An understanding of legal and information and communication technology.

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G. APPOINTMENT AND TERM OF OFFICE

Members will be appointed by the Council for a period of three years, after which they may be re-appointed for a further three-year period based on their individual performance. Members will not be contracted continuously for a period exceeding six years. After completing a six-year term, a cooling off period of two years will apply before a member may be reappointed. Where possible members' appointment will be staggered in line with staggered retirements and must be concluded at least three months in advance of expiry of retiring member's terms. The Council must ensure that the Audit and Performance Committee members do not serve on more than three Audit and Performance Committees within local government.

When appointing members to serve on the Audit and Performance Committee and to ensure a balanced composition, the Municipality should seek to appoint candidates with the following abilities:

- Perform the role as advisor to management;
- Communicate effectively with management;
- Carefully review information received and obtain clarification from management as and when appropriate;
- Raise relevant questions, evaluate responses and follow up on any matter that is unclear;
- Conduct responsibilities in the context of the Municipality's/Municipal Entity's strategic objectives and overall corporate governance of the council;
- Act independently and be proactive in advising the Municipal Manager and the Council regarding issues that require further management attention;
- Encourage openness and transparency;
- Build relations with management;
- Have a professional approach to performing duties, including commitment of time and effort, and;
- Each Audit and Performance Committee member must be independent and appropriately skilled.

The Chairperson should be appointed for a term of no less than three consecutive years. In appointing the Audit and Performance Committee Chairperson, the consideration should be given to the following factors:

- Has good standing and ability to lead discussions;
- Creates vision and provides direction at meetings;
- Builds Municipal/Municipal Entity capabilities by guiding management based on expert knowledge and skills;
- Promotes and achieves quality outcomes at meetings;
- Has the ability to speedily and effectively advise the Council or management of any impending non-compliance with the legislative framework;
- Has the ability to encourage other members to participate in Audit and Performance Committee meetings; and
- Conducts meetings in a manner that demonstrates a desire to establish effective communication with all stakeholders.

Members will undergo a formal induction process overseen by and in consultation with the Accounting Officer.

Member terms and conditions are disclosed in the letter of appointment, including provisions for circumstances, reasons and processes to be followed for termination of contracts.

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H. VACATION OF OFFICE

An Audit and Performance Committee member's service must/can be terminated during a term if that member:

- Resigns as a member of the Audit and Performance Committee. Members must give at least two months' notice before terminating their contract and members are encouraged to share their knowledge prior to vacating the seat on the Audit and Performance Committee. An exit meeting will be held, by the council, with each member upon resignation.
- Is removed from the office as an Audit and Performance Committee member subject to the approval of the Council. Committee member contracts may be terminated by the Council under certain circumstances and where appropriate will be linked to the charter and member's performance.
- Fails to attend three consecutive Audit and Performance Committee meetings, except if the Audit and Performance Committee member submits a written apology and it is approved at the meetings.

The Council shall approve any termination of the services of a person serving on the Audit and Performance Committee.

I. MEETINGS

The Audit and Performance Committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require, and the schedule of meetings will be agreed in advance. All Audit Performance Committee members are expected to attend each meeting, in person or via the accepted communication tool. A quorum will consist of a majority of members for each meeting to be duly constituted. The following non-members or designates have a standing invitation to attend all meetings:

- i. Municipal Manager;
- ii. Chief Financial Officer;
- iii. Heads of departments
- iv. Performance Manager;
- v. Representative from the Auditor-General's office;
- vi. Manager: Internal Audit and Senior Internal Auditor;
- vii. Chief Risk Officer (or Official Delegated);
- viii. Provincial and National Treasury;
- ix. Invitations to attend Audit and Performance Committee meetings will be extended to senior management and professional advisors as deemed appropriate by the Audit and Performance Committee; and
- x. The chairperson of the MPAC will have a standing invite to the meetings.

The Audit and Performance Committee will determine its own agenda, ensuring appropriate consultation to include emerging issues and emphasis on the most significant risks.

The secretariat function will be the responsibility of the internal audit, to facilitate the Audit and Performance Committee's meetings and reporting duties as follows:

- In consultation with the Chairperson, prepare and send notices and quality meeting packs at least seven working days before the meeting.
- Prepare minutes within seven working days after the meeting and accurately transcribe all decisions of the Audit and Performance Committee.
- Prepare all logistical arrangements for the Audit and Performance Committee's meetings.

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J. CONFLICT OF INTEREST

Audit and Performance Committee members should adhere to the municipality's code of conduct and all values and ethics established by the municipality.

Each member of the Audit and Performance Committee must declare any conflict of interest at each meeting. Should any member of the Audit and Performance Committee have any personal interest or gain resulting from any discussion at a meeting he/she may not participate in any such discussion and may, at the discretion of the Chairperson be asked to leave the meeting.

K REMUNERATION

No remuneration for participating in Audit and Performance Committees will be paid to officials employed at National, Provincial and Local Government, its agencies or other entities regarded as falling within the definition of an organ of state, except for out-of-pocket expenses which may be reimbursed.

The Chairperson and members of the Audit and Performance Committee shall be remunerated as follows:

- Members will be paid a fixed amount per sitting.
- In addition, the Chairperson and members of the Audit and Performance Committee will qualify for a preparation allowance per meeting.
- The reimbursement of all members for travel and accommodation expenditure will be in accordance with the subsistence and travelling policy of Council of Pixley ka Seme District Municipality.
- Any member delegated by the chairperson to present an Audit and Performance Committee report to Council will be paid the chairperson rate.
- The municipal manager, in consultation with the chief financial officer, is required to approve the reimbursement of all expenditure related to members of the Audit and Performance Committee based on the rates as per approved Agreement.
- Full sitting fee is payable should an APC meeting be cancelled/postponed less than 48 hours before the original scheduled date.

L RESPONSIBILITIES

The Audit and Performance Committee is accountable to the Council for the exercise of its responsibilities. The Audit and Performance Committee will at all times, recognize that the primary responsibility for management of the Municipality rests with the Municipal Manager. While its mandate extends to all activities within the scope of the Accounting Officer/Chief Executive Officer, the Audit and Performance Committee will carry out the following specific responsibilities:

a) Annual Financial Statements

- Review the appropriateness of accounting policies applied and disclosed in the annual financial statements;
- Review the appropriateness of assumptions made by management in preparing the annual financial statements;
- Review the significant accounting and reporting issues, and understand their impact on the annual financial statements;
- Review the annual financial statements to ensure quality and integrity of the document; and
- Review the annual financial statements of the Municipality for the reasonableness, completeness and accuracy in a timely basis.

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Obtain assurance from management with respect to the accuracy of the financial statements;

- Obtain assurance from management that the municipal audit file has been prepared in line with the applicable standards and guidance contained in relevant legislative documents;
- Review with management and the external auditors the results of external audit, including any significant issues identified;
- Review the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.

b) Risk Management

- Review the risk management framework for identifying, assessing, monitoring and managing significant risks;
- Review the high-level risk register, including the report of significant changes to the Municipality's/Municipal Entity's risk register;
- Review the report on risk management culture of the Municipality;
- Evaluate whether risk management is carried out in a manner that really benefits the Municipality;
- Assess and contribute to the internal audit planning processes relating to the risks of the Municipality;
- Review and recommend disclosures on matters of risk in the annual financial statements;
- Review and recommend disclosures on matters of risk and risk management in the annual report;
- Provide regular feedback to the Council and the Municipal Manager on the adequacy and effectiveness of risk management in the Municipality, including recommendations for improvement; and
- Satisfy itself that it has appropriately addressed the following risks:
 - financial reporting risks, including the risk of fraud;
 - risk of internal financial controls failure; and
 - IT risks as they relate to financial reporting.

c) Internal Control

- Ensure that management follows a sound process to draw conclusions on the adequacy and effectiveness of the system of internal control;
- Assess whether management has relevant policies and procedures in place and that these are adequate, effective and updated regularly;
- Assess steps taken by management to encourage ethical and lawful behavior; financial discipline and accountability for use of public resources.
- Obtain an understanding of the scope of internal and external auditors' review of internal controls and financial reporting processes, and review their reports on significant findings and recommendations, together with management's responses;
- Review whether the financial internal controls are operating efficiently, effectively and economically, including the evaluation of the capacity of the finance/budget & treasury office.

d) Performance Management

- Review and comment on compliance with statutory requirements and performance management best practices and standards;
- Review and comment on the alignment of the Integrated Development Plan, the Budget, Service Delivery and Budget Implementation Plan and performance agreements;

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- Review and comment on relevance of indicators to ensure they are measurable and relate to services performed by the Municipality;
 - Review compliance with in-year reporting requirements;
 - Review the quarterly performance reports submitted by internal audit;
 - Review and comment on Municipality's annual financial statements and timely submission to the Auditor-General by 31 August, each year;
 - Review and comment on the Municipality's annual reports within the stipulated timeframes;
 - Review and comment on the Municipality's performance management system and make recommendations for its improvement;
 - Review whether the performance reporting and information uses appropriate targets and benchmarks.
- e) Internal Audit
- Review and approve the Internal Audit Charter and the annual Internal Audit plan, its scope and any major changes to it, ensuring that it covers the key risks and that there is appropriate co-ordination with the External Auditor (Auditor- General SA).
 - Review and make recommendations regarding the budget, activities, staffing, skills and organizational structure and functional and administrative reporting lines of the Internal Audit activity annually ensuring consistency with the principles of independence and accountability and that resource allocation is sufficient to give effect to work outputs of the Internal Audit function;
 - Review and concur in the appointment, replacement, or dismissal of the Manager: Internal Audit;
 - Assist with resolving any difficulties or unjustified restrictions or limitations on the scope of Internal Audit work;
 - Assist with facilitating any significant disagreements between Internal Audit and management;
 - Review significant findings and recommendations by Internal Audit and management responses thereto;
 - Review implementation of Internal Audit recommendations by management;
 - Review the performance of the Manager: Internal Audit;
 - Review the effectiveness of the Internal Audit function, including an annual review to ascertain compliance with The Institute of Internal Auditors' Global Internal Audit Standards; and
 - Meet separately with the Manager: Internal Audit to discuss any issues that the Audit and Performance Committee or Internal Audit believes should be discussed privately.
- f) External Audit
- Review the external auditors' proposed audit scope of work, approach and audit fees for the year and the extent of co-ordination with the internal audit unit;
 - Review the findings and recommendations by External Auditor and management responses thereto;
 - Review implementation of External Auditor's recommendations by management;
 - Review the performance of External Auditors with inputs from the Municipality and provide feedback to the Auditor-General;
 - Review the allocation of hours and fees by the External Auditors in relation to audit risks and make recommendations in respect thereof to the Council;
 - Ensure that there is proper coordination of audit efforts between Internal and External Auditors; Meet separately with the External Auditors to discuss any matters that the Audit and Performance Committee or External Auditors believe should be discussed privately;

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- Review the report on the annual financial statements and matters raised therein for reasonability and accuracy; and
- Advise the accounting officer on actions taken relating to significant matters raised in external audit reports.

g) Combined Assurance

The Audit and Performance Committee should oversee that a combined assurance model is developed and applied, to provide a coordinated approach towards assuring that relevant assurance activities are effective and efficient. In particular, the Audit and Performance Committee must:

- Ensure that the combined assurance received is appropriate to address all the significant risks facing the Municipality; and
- Monitor the relationship between external assurance providers and the Municipality.

h) Compliance

- Review whether management has considered legal and compliance risks as part of the Municipality's/Municipal Entity's risk assessments;
- Review the effectiveness of the system for monitoring compliance with laws and regulations;
- Review the findings of any examinations by regulatory agencies, and any auditor observations;
- Review the process for communicating the code of conduct to the SBM officials, and for monitoring compliance therewith; and
- Obtain regular updates from management regarding compliance matters.

i) Information and Communication Technology (ICT) Governance

- Review and advise the Accounting Officer and management on ICT Governance, adequacy of ICT related controls and safeguarding of information; and
- Review and advise the Accounting Officer and management regarding the appropriateness of disaster recovery and continuity plans.

j) Reporting Responsibilities

- Quarterly report to the Council about Internal Audit and the Audit and Performance Committee which will include but not limited to:
 - A summary of the work performed by the Internal Audit and the Audit and Performance Committee against the annual work plan;
 - Effectiveness of internal controls and additional measures that must be implemented to address identified risks;
 - A summary of key issues dealt with, such as significant internal and external audit findings, recommendations and updated status thereof;
 - Progress with any investigations and their outcomes;
 - Details of meetings and the number of meetings attended by each member; and
 - Other matters requested of the Internal Audit and the Audit and Performance Committee.
- Report annually to the Council, describing:
 - The Audit and Performance Committee's composition
 - The functions performed by the Committee and meetings attended;
 - Resolutions taken by the Council relevant to the Audit and Performance Committee and implementation status of recommendations made; and
 - Other relevant comments that may enhance governance and accountability.
- Submit a summary of its activities for inclusion in the annual report; and
- Review any other reports the Municipality issues that relate to Audit and Performance Committee responsibilities.



- The chairperson of the Audit and Performance Committee must submit a copy of its report, at least annually or more frequently, to the Municipal Public Accounts Committee (MPAC).
- k) Other Responsibilities
 - Perform other activities related to this Charter as requested by the Mayoral Committee/Council.
 - Safeguard all the information supplied to it within the ambit of the law.
 - Investigate matters within its powers as identified in this Charter.
 - Ensure that the Chairperson of the Audit and Performance Committee and Manager: Internal Audit have unrestricted access to the Management.
 - Confirm annually that all responsibilities outlined in this Charter have been carried out.
 - Meet separately with management to discuss any matters that the Audit and Performance Committee or management believe should be discussed privately (revision of reports relating to forensic investigations and/or legal cases reported).

M. EVALUATION OF COMMITTEE ACTIVITIES

The Audit and Performance Committee will annually undertake self-assessment of its performance. The Chairperson will also provide each member with feedback on that member's contribution to the Audit and Performance Committee's activities at least once during a member's term of office. The assessment will include training needs for each Audit and Performance Committee member. Feedback will be provided to the Accounting Officer and Municipal Council on the results of the findings of the evaluation.

Evaluation criteria include the following:

- Expertise and know-how
- Inquiry attitude, objectivity and independence
- Judgement
- Knowledge of local government and its objectives
- Understanding of and commitment to the Audit and Performance Committee's duties and responsibilities
- Devotion of time in order to participate effectively in Audit and Performance Committee duties.
- Timely responses
- Attendance at meetings

N REVIEW OF THE CHARTER

The Audit and Performance Committee will annually review its Charter to ensure that it remains relevant to the Audit and Performance Committee's authority and responsibilities. All changes or amendments to the Charter will be discussed and approved by the Council.

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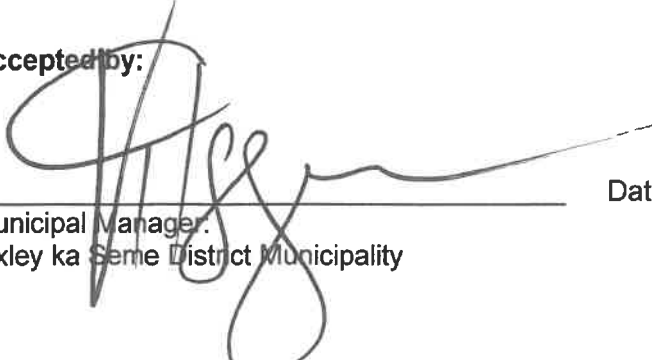
O APPROVAL OF THE CHARTER

The Municipality reviewed the revised Audit and Performance Committee Charter that is hereby endorsed by the Chairperson of the Audit and Performance Committee and the Accounting Officer.


Chairperson: Audit and Performance Committee

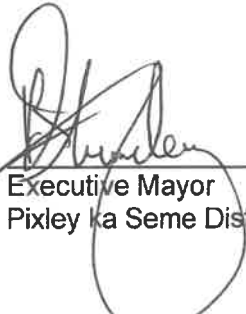
Date: 20 May 2026

Accepted by:


Municipal Manager:
Pixley ka Seme District Municipality

Date: 03/06/2026

Approval by Council:


Executive Mayor
Pixley ka Seme District Municipality

Date: 27 August 2026

Council Resolution No. R 2026-08-27

Date: 27 August 2026

HISTORY OF REVIEW AND APPROVAL

Approval/Review Period	Council Approval
2022/2023	Approved by Council on 24 August 2022 Item Nr. R 2022-08-24(7.8)
2023/2024	Approved by Council on 30 August 2023 Item Nr. R 2023-08-30(9.7)
2024/2025	Approved by Council on 30 August 2024 Item Nr. R 2024-08-30(16.1)
2025/2026	

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Annexure A:

Summary of Enhancements and Mapping to the Global Internal Audit Standards (2025)

1. Introduction

This annexure outlines enhancements made to the 2025/2026 Audit and Performance Committee (APC) Charter of Pixley ka Seme District Municipality, aligning the document with the Global Internal Audit Standards released on 9 January 2025 by The Institute of Internal Auditors (IIA). The enhancements reflect improved focus on governance, risk management, internal controls, and performance auditing, ensuring compliance with evolving best practices.

2. Key Enhancements Aligned to Global Standards

Area	Enhancement	Mapped Global Standard Area
Internal Audit Oversight	Explicit review of internal audit's charter, budget, staffing, structure, and performance.	Standard 5.1 - Internal Audit Function Independence and Resources
Quality Assurance & Improvement	Requirement for annual review of internal audit effectiveness, ensuring compliance with IIA Standards.	Standard 5.4 - Quality and Continuous Improvement
Risk Management	Mandate to review high-level risk registers, culture, and integrated planning.	Standard 3.3 - Risk Management Integration
Combined Assurance	Introduction of a formal combined assurance model.	Standard 3.4 - Coordinating Assurance
ICT Governance	Expanded oversight role in ICT controls, governance, and disaster recovery.	Standard 3.5 - Information and Technology Governance
Performance Management	Deepened focus on alignment between IDP, SDBIP, and KPIs, including annual report review.	Standard 4.4 - Performance Auditing
Compliance and Ethics	Specific responsibility to review compliance processes and communication of codes of conduct.	Standard 3.6 - Compliance and Ethics

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PKSDM SHARED APC CHARTER 2026 2027

Audit Committee Independence	Strengthened independence through member qualifications, rotation policy, and appointment guidelines.	Standard 2.2 - Audit Committee Independence and Objectivity
Stakeholder Communication	Formalised reporting obligations to MPAC and Council, including quarterly and annual submissions.	Standard 6.2 - Communicating with the Board and Senior Management
Conflict of Interest	Regular declarations and restrictions from participating in conflicted decisions.	Standard 2.3 - Integrity and Objectivity

3. Alignment Benefits

- Ensures alignment with IIA's Five Domains: Purpose, Ethics and Professionalism, Governing Structures, Performance, and Quality.
- Facilitates external quality assessments and peer reviews as per Standard 5.4.
- Supports the Municipal Manager's governance accountability in line with MFMA Section 166.
- Strengthens assurance roles between internal audit, external audit, and management.

4. Conclusion

The 2026/2027 Charter reflects significant enhancements that position the Audit and Performance Committee in alignment with international expectations for independence, governance oversight, and assurance coordination. These enhancements are designed to improve transparency, accountability, and service delivery outcomes across the municipality.

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