

MINUTES OF THE AUDIT COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, CIVIC CENTRE, ZIMBA ON THURSDAY 18TH MARCH, 2025 AT 09:00 HOURS

PRESENT

COUNCILLORS;

Agent Munenge	Committee Chairperson
Siabasimbi Lweendo	
Stanford Bbeule	
Tobias Kenabanyama	Vice Chairperson (Ex-officio)
Chigora Loveness	Chairperson (Ex-officio)

IN ATTENDANCE

Collins Simoonga	Council Secretary
Vincent Mwansa	Director Human Resource and Administration
Annetty Hamachili	Director Planning
Wachama J. Swana	Director Engineering
Dancan Nyirongo	Director Agriculture Coordinating Officer
Vincent Mwaanga	Chief Administrative and Committee Officer
George Pupwe	Chief Accountant
Kapembo Chitambo	
Wongani Mzumara	Council Advocate
Rabecca Tembo	Water and Sanitation Engineer
Dominic Silwanga	District AIDS Coordinating Advisor
Chimuka Siatembo	Internal Auditor
Brian Mwamba	Assistant Procurement Officer
Kapambwe Mulenga	Electrical and Electronic Engineer
Sarah C. Hanyama	Social Economic Planner
Mainza Maambo	Social Economic Planner
Mastone Moonze	Assistant Public Relations Officer
Sikaale Livia	Assistant Committee Clerk

PRAYER

The meeting was opened in a word of prayer by Director Agriculture Coordinating officer

NOTICE OF MEETING

The notice convening the meeting was read and the meeting called to order at 09:54 hours.

AUD/896/03/25 FAILURE TO INSURE FIRE OFFICERS

It was reported that, the report where presenting the findings of an audit conducted of assess COLLECT compliance with Section 5(C) of the Local Government Act No. 2 of 2019, which mandates that all Fire Officers must be insured. The audit was focused on verifying the insurance coverage status of firefighting officers in the department.

The objective of the audit was to determine whether all Fire Officers were insured as required by Section 5(C) of the Local Government Act No. 2 of 2019 and to highlight any instances of non-compliance.

The audit had covered the review of insurance records and relevant documentation for all firefighting officers employed in the department as of 31st December 2024.

Audit Findings

During the review of the insurance records, was found that four (4) firefighting officers had not been insured, contrary to the provisions of Section 5(C) of the Local Government Act No. 2 of 2019. This represents a deviation from the statutory requirements and exposes the department and the officers to significant risks in the event of an accident or injury.

Implications of Non-Compliance

Lack of insurance coverage for the four firefighting officers poses the following risks:

- **Legal Risk:** Potential legal action against the local government authority for non-compliance with statutory requirements.
- **Financial Risk:** Possible financial liabilities arising from medical costs, compensation claims, or other expenses in the event of injury or death of the uninsured officers.
- **Operational Risk:** Reduced morale and increased safety concerns among firefighting personnel, potentially affecting service delivery.

Immediate Insurance Coverage: Urgently arrange for the insurance of the four uninsured firefighting officers to ensure full compliance with Section 5(C) of the Local Government Act No. 2 of 2019.

Regular Compliance Checks: Implement periodic reviews of insurance coverage for all Fire Officers to ensure continuous compliance.

Policy Review and Enforcement: Strengthen internal policies and procedures to ensure that no firefighting officer remains uninsured at any point during their employment.

It was reported to the committee that, the audit had revealed a significant compliance gap concerning the insurance of four firefighting officers. Immediate action is required to address the issue to align with the provisions of Section 5(C) of the Local Government Act No. 2 of 2019. Management's commitment to implementing the recommended actions will mitigate potential risks and enhance the overall operational effectiveness of the department.

The report was noted

AUD/897/03/25 FAILURE TO MAINTAIN TRUCKYARD LANDSCAPING

It was reported to the committee that, the purpose of the report was to highlight the failure to maintain the landscaping of the truckyard, despite it being a major source of revenue collection. Proper upkeep of the facility was essential for operational efficiency, safety, and sustaining revenue streams. The lack of maintenance raises concerns regarding safety hazards, and potential revenue loss.

The truckyard serves as a critical hub for logistics and transportation, and contributing significantly to revenue collection. However, over time, maintenance of the landscaping within and around the yard had been neglected. This includes poor upkeep of greenery, accumulation of debris and lack of proper drainage.

- **Deteriorating Aesthetic Appeal:** Unkempt surroundings create an unattractive environment for businesses and clients utilizing the truckyard.
- **Drainage Issues:** Poor landscaping maintenance had led to clogged drainage systems, causing water accumulation and potential flooding during heavy rains.
- **Impact on Revenue Collection:** A poorly maintained environment could deter potential clients, leading to reduced occupancy and transaction volumes within the truckyard, ultimately affecting revenue collection.

Causes of Neglect

- **Budget Constraints:** Insufficient allocation of funds for landscaping maintenance.
- **Lack of Oversight:** Weak monitoring and enforcement of maintenance schedules by responsible authorities.
- **Operational Priorities:** Focus on revenue collection without adequate consideration for environmental upkeep.

It was reported that, to rectify the situation, the following measures should be implemented:

- **Allocate Adequate Budget:** Set aside sufficient funds specifically for truckyard landscaping maintenance.
- **Regular Maintenance Schedule:** Implement a structured and monitored landscaping maintenance plan.
- **Engage Professional Services:** Hire experienced landscaping contractors to manage upkeep efficiently.
- **Improve Drainage:** Regularly clear drainage systems to avoid water clogging.

In Conclusion it was reported that, In Failure to maintain the truckyard's landscaping, despite its significance as a revenue-generating facility, poses risks to operational efficiency, safety, and financial sustainability. Addressing the issue requires a proactive approach through proper budgeting, enforcement of maintenance schedules. Immediate corrective measures should be taken to restore and maintain the truckyard's

appearance and functional integrity, ensuring continued revenue collection and operational efficiency.



The report was noted

AUD/898/03/25 DELAYED UTILIZATION OF FUEL FOR GRAVELLING TOWNSHIP ROADS

It was reported to the committee that, the report was to address the procurement of **1,180 liters** of fuel intended for the gravelling of township roads from T1 to Mawaya level crossing. Despite the fuel being acquired more than **14** days, the project had not commenced as expected. It had been noted that approximately **300 liters** of the fuel had already been filled into the earth-moving equipment, but no actual work had been carried out.

- Fuel Procurement and Usage:
 - A total of **1,180 liters** of fuel had been procured specifically for the road maintenance project.
 - **300 liters** had already been dispensed into the earth-moving equipment.
 - The remaining **880 liters** were yet to be utilized.
- Delayed Implementation:
 - Despite the fuel allocation and partial usage, **no gravelling activity had started**.
 - The equipment remains idle, raising concerns about fuel accountability and project execution.
- Potential Risks:
 - The fuel in the machinery may be diverted or used for unauthorized purposes.
 - Prolonged delays could lead to deterioration of road conditions and affect service delivery.
 - Mismanagement of fuel resources could result in financial losses.

- The delay in roadworks suggests inefficiencies in project planning and execution.
- There was a risk of fuel wastage or misappropriation, especially since a significant portion had already been allocated to machinery without corresponding work.
- Prolonged delays could undermine public trust and negatively impact infrastructure maintenance efforts.
- **Immediate Action Plan:** The responsible department should provide a timeline for the commencement of roadwork.
- **Verification of Fuel Usage:** An audit should be conducted to confirm the status of the **300 liters which had** already filled in the machinery.
- **Accountability Measures:** A fuel usage log should be maintained to track every liter dispensed and used.
- **Investigation into Delays:** The reasons behind the delay should have been established, and corrective actions should have been taken.
- **Regular Monitoring & Reporting:** Weekly progress reports should be submitted to ensure **transparency and project execution.**

It was reported that, while fuel had been allocated and partially utilized, the absence of actual work raises concerns about project management and accountability. Urgent intervention is required to ensure proper utilization of resources, timely project execution, and prevention of potential fuel mismanagement.



The report was noted

AUD/899/03/25 FAILURE TO DELIVER 20 GASOLINE PUMPS FOR IRRIGATION

It was reported to the committee that, addressing the failure of delivering 20 gasoline pumps for irrigation to the intended beneficiary ward (Mulamfu) despite their procurement. The objective was to assess the reasons for non-delivery, identify responsible parties, and recommend corrective measures to prevent future occurrences.

Background As part of an agricultural development initiative, 20 gasoline pumps were procured to support irrigation activities in the designated beneficiary ward. These pumps were intended to enhance agricultural productivity by ensuring a reliable water supply to farmers. However, despite the completion of the procurement process, the pumps had not reached their intended recipients.

Procurement and Acquisition

- It was reported that the gasoline pumps were purchased under the allocated budget for agricultural support CDF 2024.
- It was reported to the committee that A procurement committee were responsible for overseeing the acquisition process.
- It was reported to the committee that all relevant procurement documentation, including purchase orders and payment receipts, had been reviewed.
- It was reported that, the pumps remain undelivered to the beneficiary ward beyond the expected timeline.
- It was further reported to the committee that farmers and stakeholders may raise concerns over the delay, citing negative impacts on their irrigation activities.

Reasons for non-delivery

- **Administrative Delays:** Lack of coordination among responsible departments contributed to the delay.
- **Possible Mismanagement:** Preliminary reviews suggest lapses in accountability regarding the storage and intended dispatch of the pumps.
- **Lack of Follow-up:** The absence of a robust monitoring system had failed to track and ensure the timely delivery of the equipment.

Responsible Parties

- It was reported to the committee that, the procurement unit was responsible for ensuring timely acquisition and release of goods.
- It was reported that, administrative oversight from relevant authorities contributed to the lack of monitoring and follow-up.
- It was further reported to the committee that, conducting an urgent inventory check to confirm the current status and location of the gasoline pumps.
- Assign a dedicated team to oversee the immediate delivery of the pumps to the designated ward.
- Establish direct communication with the beneficiary ward to update them on the corrective measures.
- Develop a clear and structured delivery timeline for all future equipment distributions.
- Strengthen accountability mechanisms within procurement and distribution teams.

- Implement a real-time tracking system to monitor the movement of procured goods.

It was reported to the committee that, failure to deliver the gasoline pumps to the intended beneficiaries had hindered agricultural activities and eroded trust among stakeholders. Immediate intervention was required to rectify the situation, and long-term structural improvements should be implemented to prevent recurrence. Accountability must be enforced to ensure that public resources are utilized effectively and that intended beneficiaries receive the support they need.

The report was noted

In his closing remarks the committee chairperson thanked the members for active participation

There being no other business to transact, the meeting was declared closed at 11:54 hours followed by a prayer from Director Planning

CONFIRMED THIS..... DAY OF 2025

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**AGENT MUNENGE
COMMITTEE CHAIRPERSON**