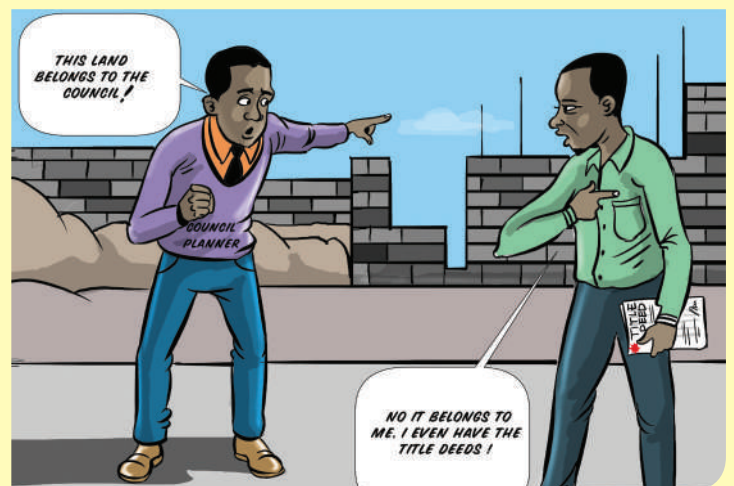




REPUBLIC OF ZAMBIA
OFFICE OF THE AUDITOR GENERAL

SIMPLIFIED REPORT OF THE AUDITOR GENERAL ON THE
AUDIT OF ACCOUNTS OF LOCAL AUTHORITIES FOR THE
FINANCIAL YEARS ENDED 31ST DECEMBER 2018 AND 2019







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FOREWORD



“

It is my honour and privilege to issue the Simplified Report of the Auditor General on the Audit of Accounts of Local Authorities (Councils) for the financial years ended 31st December 2018 and 2019. The aim of this report is to inform our stakeholders on how public resources are being utilised, managed and accounted for by local authorities.

In addition, this report contains cartoon illustrations and graphical presentation to enhance the citizens' understanding of the report. The irregularities are further explained using graphs and narratives.

The primary objective of Councils is to provide service and development in communities at local level. This report highlights the internal control weaknesses and other financial irregularities, which if not addressed may lead to poor service delivery in the communities.

It is my hope and trust that this report will be beneficial to our stakeholders and help in understanding its contents.

As an office, we remain committed to serving you better and as such, I encourage you to fill an evaluation form that is at the back of this report. This feedback will aid us to improve the report

”

Dr. Dick Chellah Sichembe
AUDTOR GENERAL



ACRONYMS

AG	Auditor General
CDF	Constituency Development Fund
COVID-19	Coronavirus Disease (2019)
ICT	Information and Communications Technology
LGEF	Local Government Equalisation Fund
OAG	Office of the Auditor General
CLGA	Committee on Local Government Accounts
VAT	Value Added Tax
ZMW	Zambian Kwacha
ZRA	Zambia Revenue Authority



01

MANDATE

The mandate of the Auditor General in relation to the audit of local authorities is derived from Article 250 of the Constitution of Zambia (Amendment) Act No. 2 of 2016, Public Audit Act No. 13 of 1994, Public Finance Management Act No. 1 of 2018, the Constituency Development Fund Act No. 11 of 2018, the Local Government (Amendment) Act No. No. 12 of 2014 and the Local Government Act No. 2 of 2019.





02

ROLE OF THE AUDITOR GENERAL

The role of the Auditor General is to audit all Government Ministries, Provinces, Agencies and Local Authorities in order to assure the public that public resources are being utilised for the intended purpose and that there is value for money.



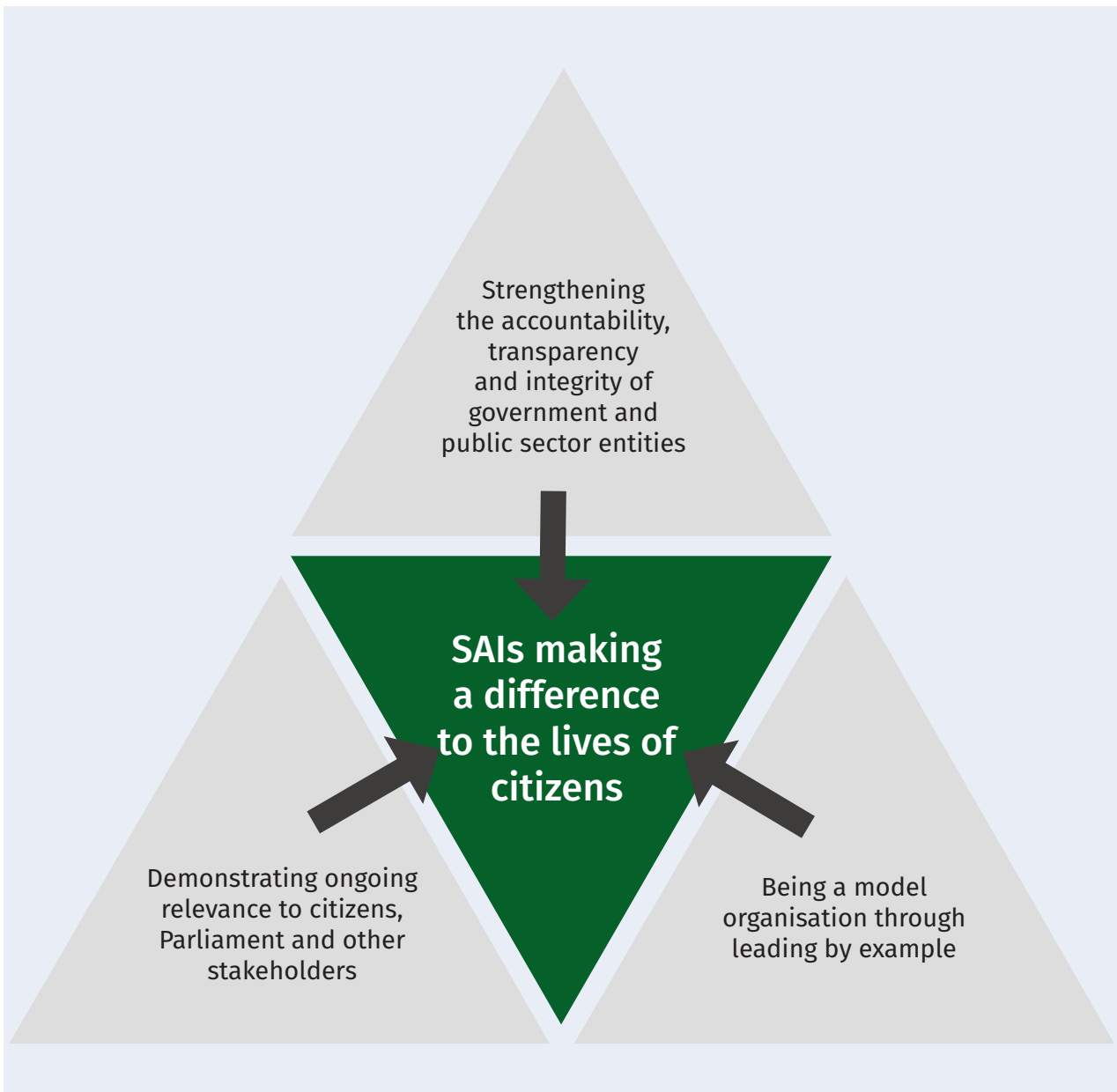


VALUE AND BENEFITS OF THE OAG

03

INTOSAI-P12 – Value and Benefits of Supreme Audit institutions Making a Difference to the Lives of Citizens.

According to INTOSAI-P 12, Supreme Audit Institutions (SAIs) are expected to make a difference to the lives of citizens in three (3) ways as follows:

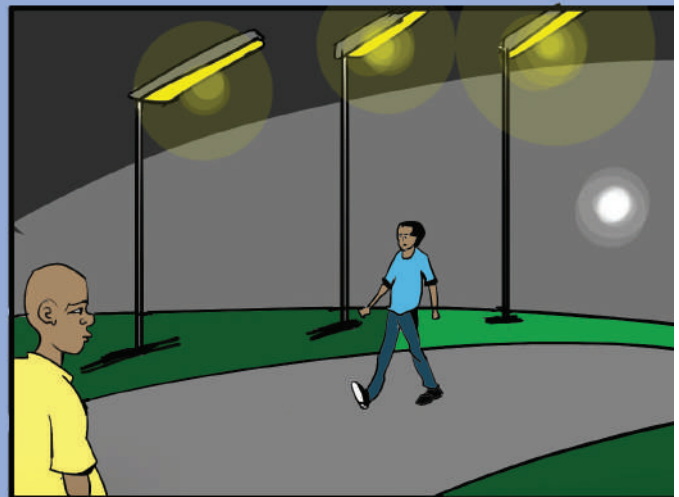




IMPROVED ACCOUNTABILITY OF PUBLIC RESOURCES BY COUNCIL CLIENTS DEPOSITING FEES DIRECTLY IN BANK ACCOUNTS.



IMPROVED SERVICE DELIVERY THROUGH PROPERLY LIT ROADS.



IMPROVED SOLID WASTE MANAGEMENT AS WASTE IS CARRIED IN A SOLID WASTE COMPACTOR TRUCK.

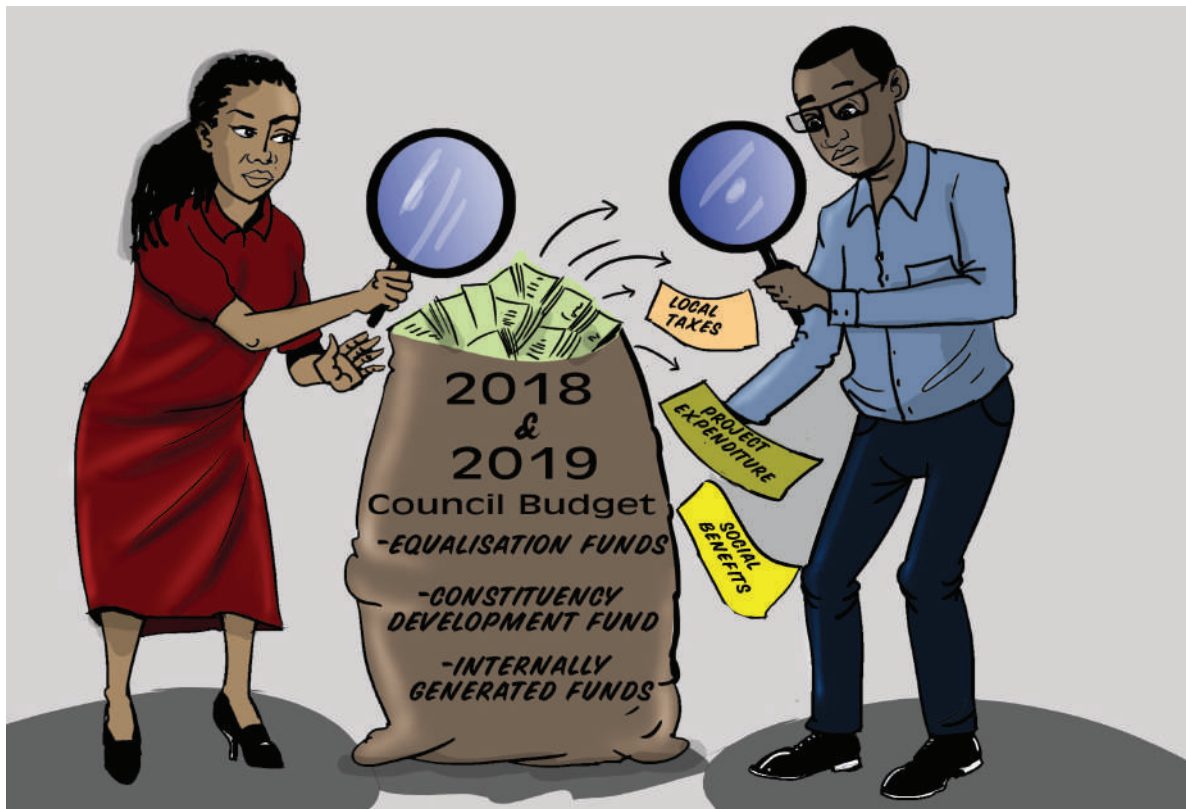


SCOPE OF THE

04

AUDIT

The audit scope covered the accounts and records of Local Authorities for the financial years ended 31st December 2018 and 2019 and in some cases, observations that required updating were reported as at 31st October 2020. The Report contains paragraphs on sixty (60) Local Authorities.



CONSTRAINTS/

05

LIMITATIONS

TRANSPORT

1

The Office has presence in all the ten (10) provinces in the country and the nature of the operations require travelling to all districts in the country including far flung areas with bad terrains.

During the period under review, my Office faced a challenge of inadequate and aging fleet of motor vehicles required for use in executing my mandate as most of the vehicles were procured between 2007 and 2015. Consequently, this impacted negatively on the targeted time of completing the audit activities.

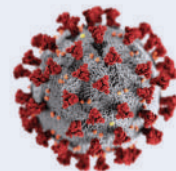




2

CORONAVIRUS DISEASE 2019 (COVID-19)

The audits of accounts for the financial years ended 31st December 2018 and 2019 conducted in 2020 were adversely affected by the COVID-19 pandemic. This resulted in suspension or scaling down on the scope of the audits to adhere to the public health guidelines issued by the Ministry of Health.



3

INFORMATION AND COMMUNICATIONS TECHNOLOGY EQUIPMENT

During the period from 2017 to 2019, the number of staff increased from 524 to 618. This resulted in the need to provide Information and Communications Technology (ICT) equipment for the new staff. Although the Office received support from Government and Cooperating Partners in ICT, the gap still exists.



BUDGET

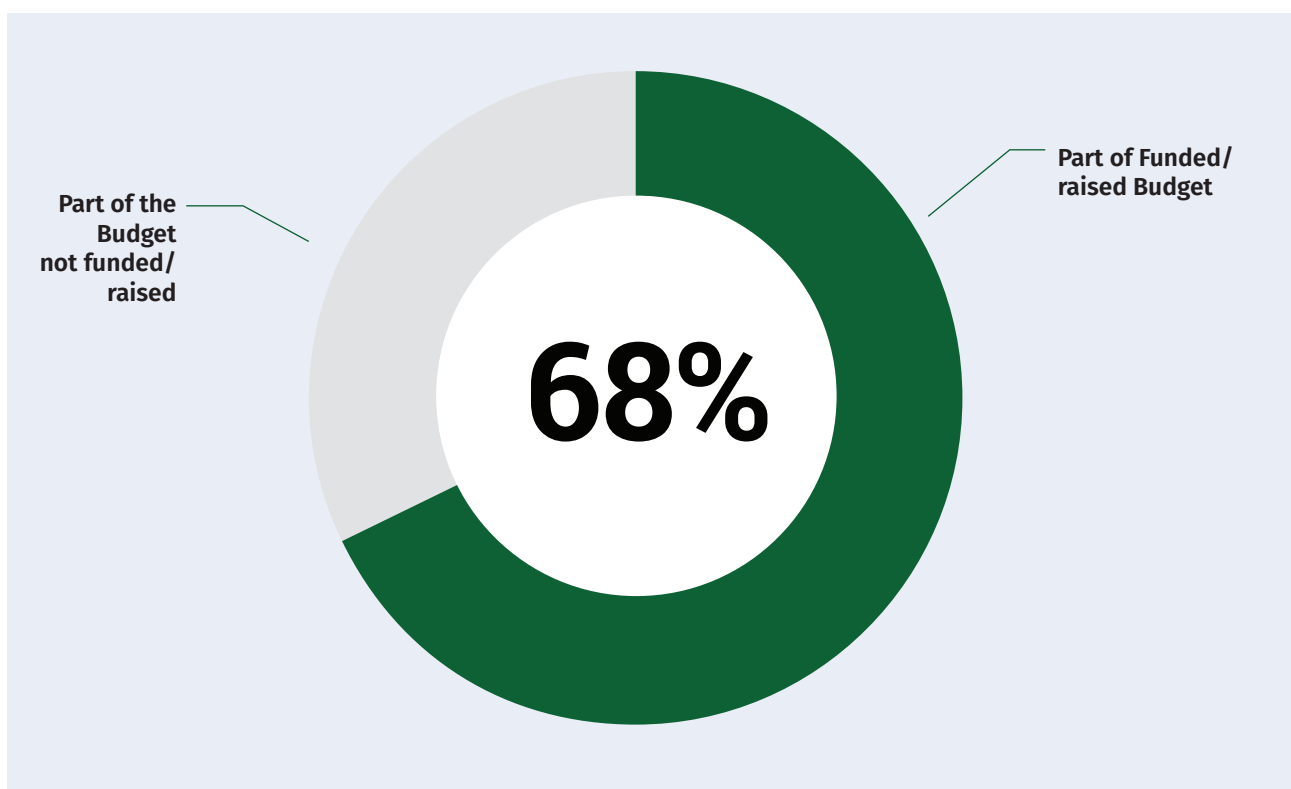
06 Vs INCOME

During the period under review councils received/raised the following funds but none of them were able to effectively meet their mandate to provide services to the communities.

S/N	COUNCIL	BUDGETED INCOME	ACTUAL INCOME	% OF BUDGET FUNDED
1	Chama Town Council	27,217,618.00	20,478,022.00	75.24%
2	Chembe Town Council	26,767,862.00	19,723,194.00	73.68%
3	Chiyengi Town Council	22,401,016.00	15,198,231.00	67.85%
4	Chilanga Town Council	34,481,791.00	25,558,681.00	74.12%
5	Chililabombwe Municipal Council	85,845,607.00	60,862,820.00	70.90%
6	Chingola Municipal Council	127,938,627.00	91,237,671.00	71.31%
7	Chinsali Municipal Council	45,539,338.00	29,059,404.00	63.81%
8	Chipata City Council	125,821,075.00	60,688,605.00	48.23%
9	Chirundu Town Council	44,913,250.00	32,028,579.00	71.31%
10	Chitambo Town Council	28,272,305.00	16,744,186.00	59.22%
11	Choma Municipal Council	72,501,604.00	56,921,063.00	78.51%
12	Chongwe Municipal Council	39,138,682.00	23,302,435.00	59.54%
13	Isoka Town Council	14,000,627.00	9,956,714.00	71.12%
14	Kabompo Town Council	26,409,553.00	18,061,735.00	68.39%
15	Kabwe Municipal Council	147,752,416.00	90,797,440.00	61.45%
16	Kalomo Town Council	37,457,682.00	27,138,341.00	72.45%
17	Kalumbila Town Council	99,120,042.00	73,941,003.00	74.60%
18	Kanchibiya Town Council	19,650,677.00	14,102,538.00	71.77%
19	Kapiri Mposhi Town Council	91,760,906.00	48,391,621.00	52.74%
20	Kasama Municipal Council	88,014,396.00	62,847,049.00	71.41%
21	Katete Town Council	33,046,492.00	24,866,730.00	75.25%
22	Kawambwa Town Council	36,426,640.00	23,734,976.00	65.16%
23	Kitwe City Council	362,176,737.00	257,612,279.00	71.13%
24	Livingstone City Council	150,703,230.00	103,188,015.00	68.47%
25	Luampa Town Council	10,979,284.00	7,051,122.00	64.22%
26	Luano Town Council	26,235,310.00	16,324,428.00	62.22%
27	Luanshya Municipal Council	125,503,107.00	79,913,107.00	63.67%
28	Lusaka City Council	851,250,595.00	521,651,066.00	61.28%
29	Liwingu Town Council	27,942,792.00	18,705,454.00	66.94%
30	Mafinga Town Council	22,190,845.00	17,099,513.00	77.06%
31	Mambwe Town Council	25,020,394.00	19,647,127.00	78.52%
32	Mansa Municipal Council	70,930,777.00	49,333,196.00	69.55%
33	Manyinga Town Council	14,305,608.00	9,278,124.00	64.86%
34	Masaiti Town Council	24,939,007.00	15,452,112.00	61.96%
35	Mazabuka Municipal Council	60,855,495.00	50,056,596.00	82.25%
36	Mbala Municipal Council	39,352,283.00	28,750,099.00	73.06%
37	Milenge Town Council	23,945,590.00	17,292,290.00	72.21%
38	Mongu Municipal Council	58,255,907.00	41,691,580.00	71.57%
39	Monze Town Council	43,734,143.00	31,035,619.00	70.96%



40	Mpika Town Council	41,790,722.00	30,975,433.00	74.12%
41	Mpongwe Town Council	31,691,976.00	24,402,898.00	77.00%
42	Mporokoso Town Council	26,398,532.00	17,588,339.00	66.63%
43	Mpulungu Town Council	25,664,275.00	19,638,547.00	76.52%
44	Mufumbwe Town Council	36,946,215.00	20,164,967.00	54.58%
45	Mumbwa Town Council	27,095,121.00	18,600,370.00	68.65%
46	Mungwi Town Council	12,686,419.00	9,067,996.00	71.48%
47	Mwinilunga Town Council	18,678,021.00	10,053,344.00	53.82%
48	Nakonde Town Council	83,983,276.00	58,667,795.00	69.86%
49	Nchelenge Town Council	32,293,397.00	24,224,261.00	75.01%
50	Ndola City Council	221,685,123.00	181,446,410.00	81.85%
51	Petauke Town Council	45,856,556.00	30,199,788.00	65.86%
52	Samfya Town Council	29,341,440.00	19,348,279.00	65.94%
53	Senanga Town Council	27,583,630.00	17,642,706.00	63.96%
54	Sesheke Town Council	15,479,303.00	8,469,629.00	54.72%
55	Shiwanga'andu Town Council	20,201,790.00	16,278,010.00	80.58%
56	Siavonga Town Council	47,347,676.00	37,778,597.00	79.79%
57	Sinazongwe Town Council	38,576,596.00	28,242,038.00	73.21%
58	Sinda Town Council	16,474,637.00	10,110,696.00	61.37%
59	Solwezi Municipal Council	126,979,987.00	112,031,305.00	88.23%
60	Zimba Town Council	42,485,578.00	19,289,293.00	45.40%
	Total	4,182,039,580.00	2,843,943,466.00	68.00%

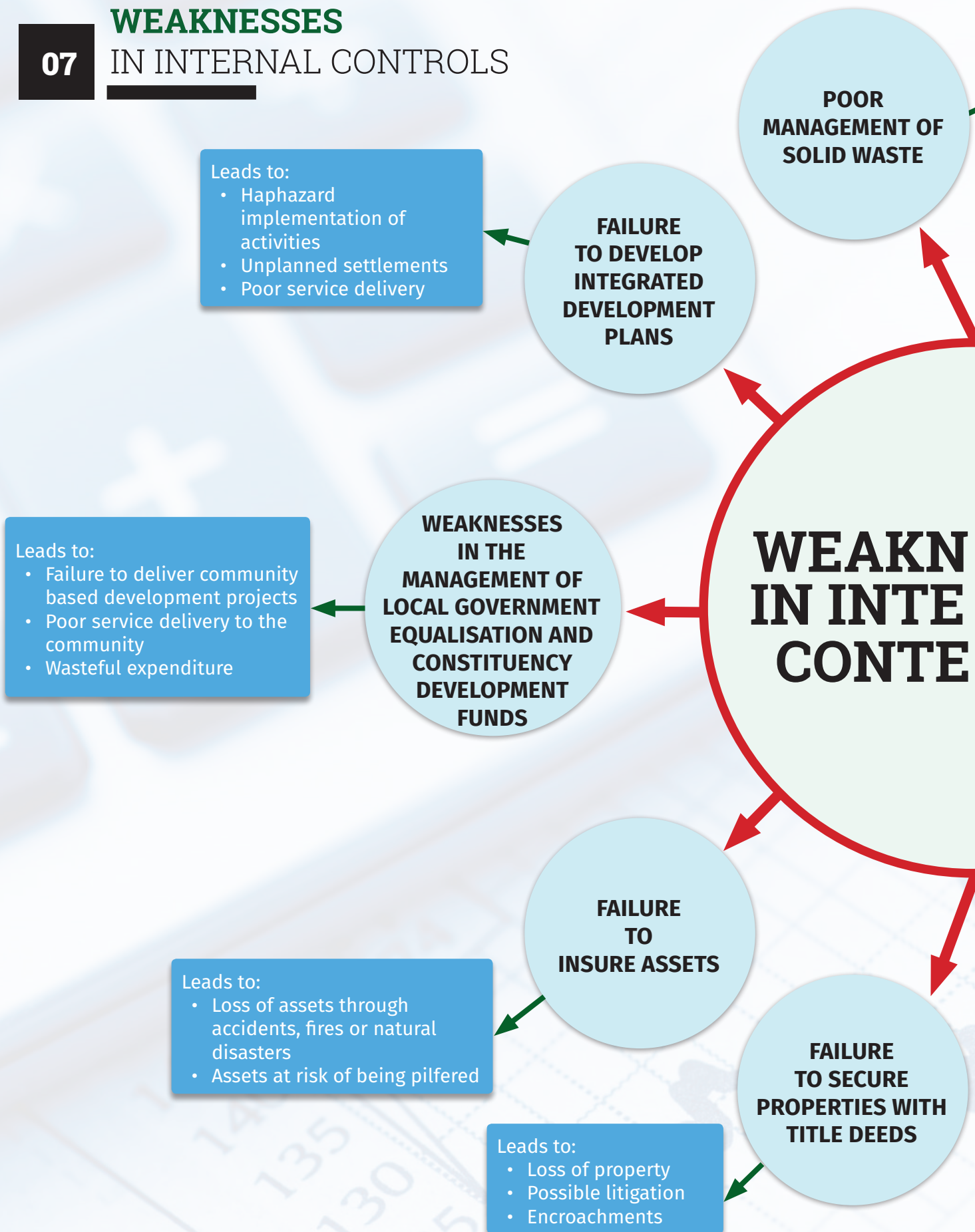


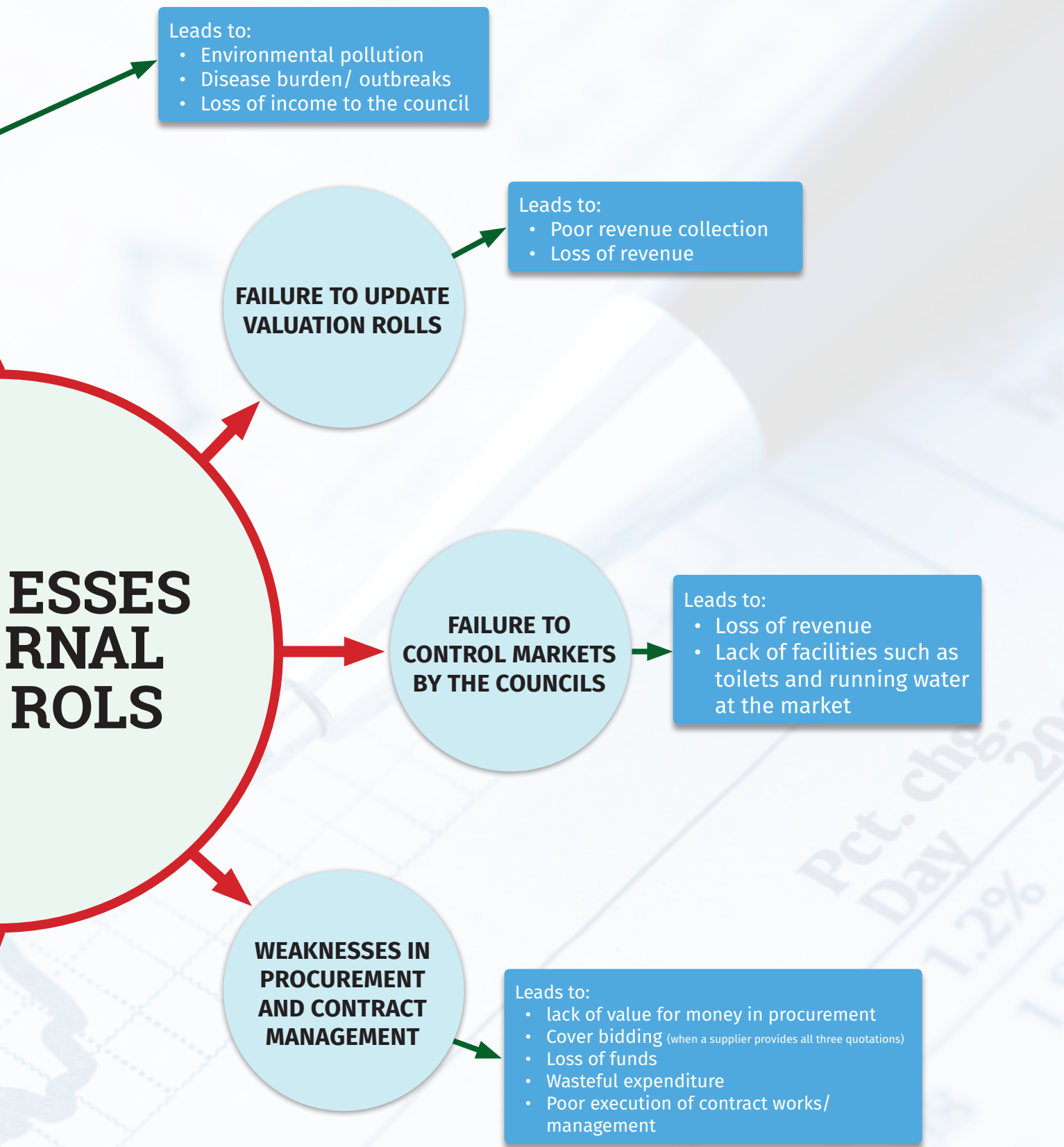


WEAKNESSES

07

IN INTERNAL CONTROLS

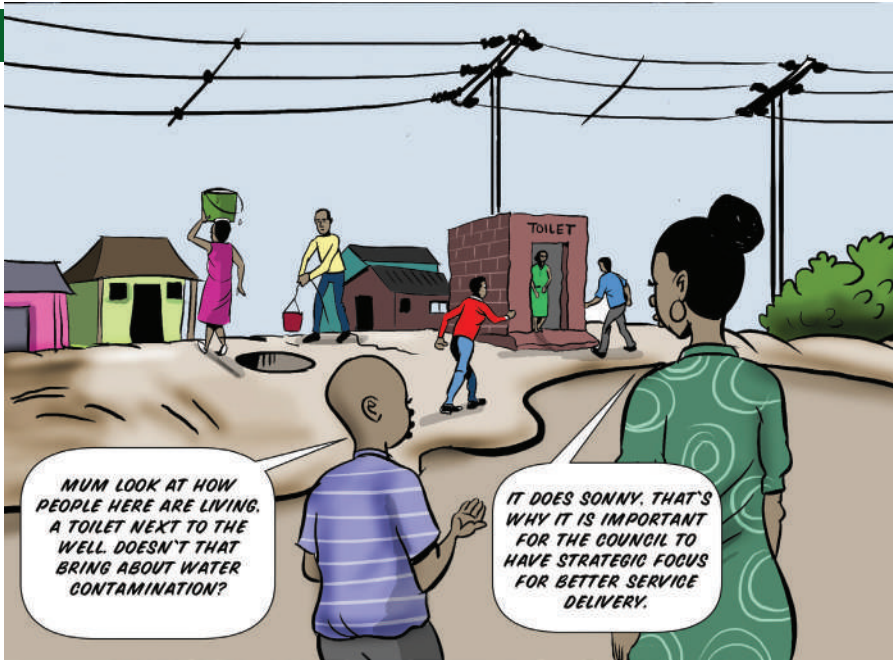




FAILURE TO DEVELOP

I

INTEGRATED DEVELOPMENT PLANS

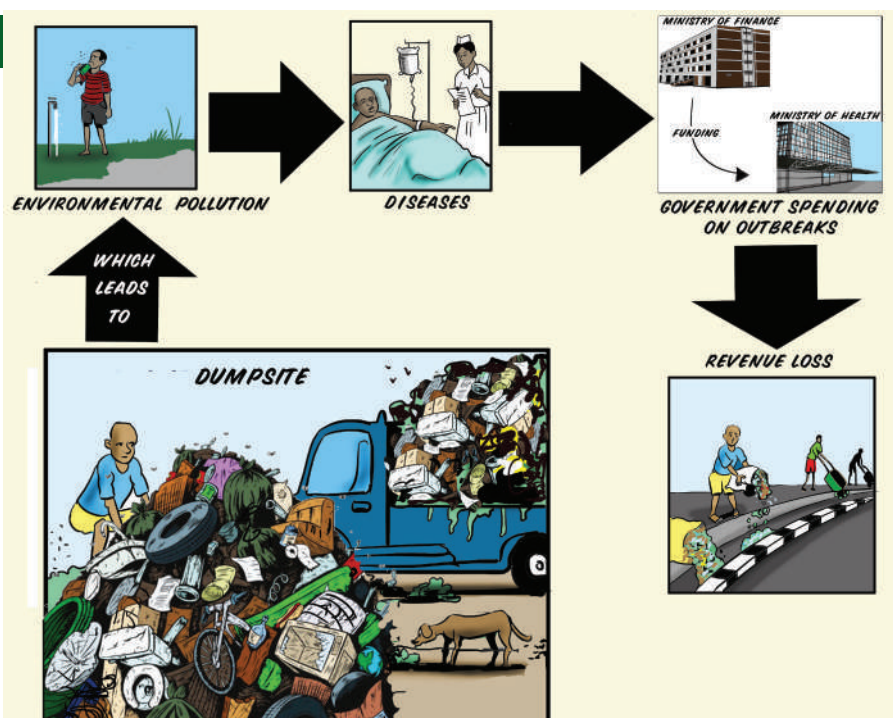


Section 19 (3) of the Urban and Regional Planning Act No. 3 of 2015 requires the Local Authority to prepare and implement integrated development plans, local area and sectorial plans. Contrary to the Act, twenty (20) Councils did not have integrated development plans.

POOR MANAGEMENT

II

OF SOLID WASTE



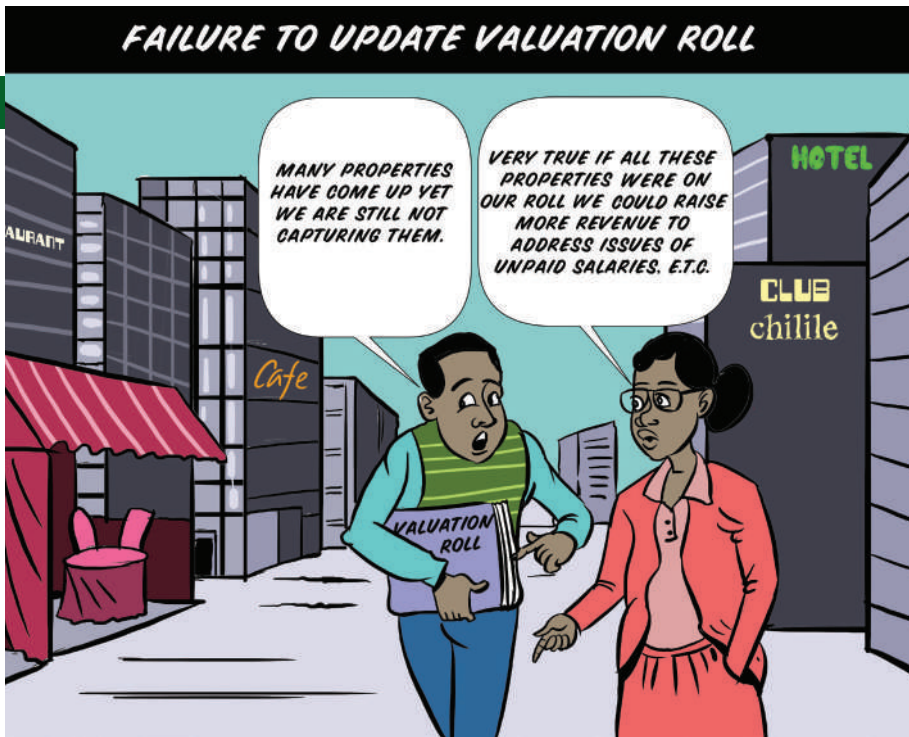
The Environmental Management Act No.12 of 2011, the Environmental Management (Licensing) Regulations Statutory Instrument No. 112 of 2013 and the Solid Waste Regulation and Management Act No. 20 of 2018 provide guidelines for the management of waste by Local Authorities which were not adhered to by thirty-nine (39) Local Authorities in the period under review.



FAILURE TO UPDATE

III

VALUATION ROLLS



Section 9 (4) of the Rating Act No. 21 of 2018 states, “the rating authority shall not less than once in every five (5) years or such longer period as the Minister may approve, cause to be prepared a new main roll”. Contrary to the Act, eleven (11) Councils did not have updated valuation rolls.

FAILURE TO CONTROL

IV

MARKETS BY THE COUNCILS

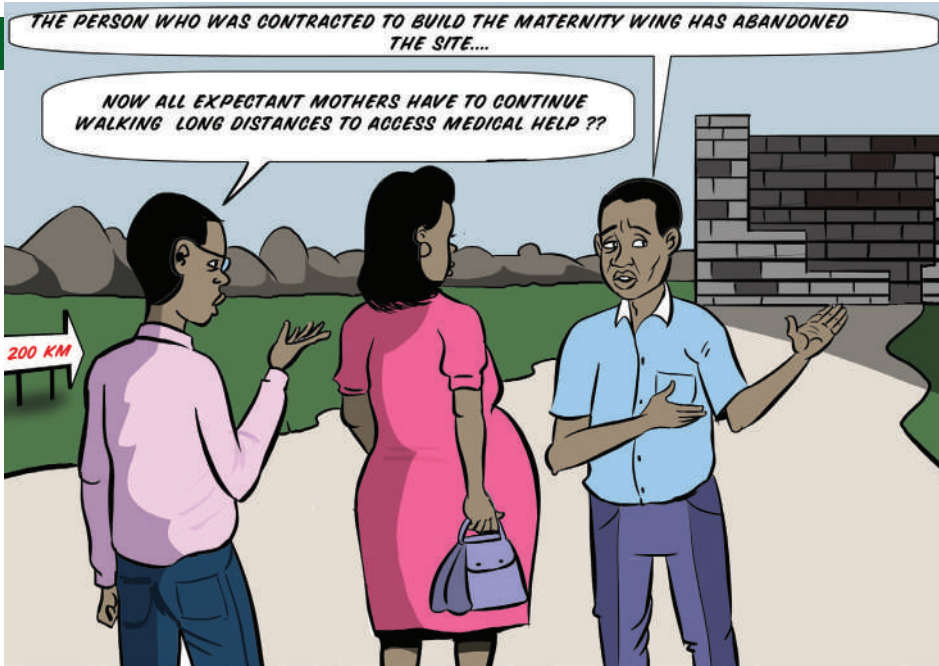


Section 5 (1) of the Markets and Bus Stations Act No. 7 of 2007 stipulates that all markets and bus stations should be under the control of a local authority having jurisdiction in the area in which they are situated. Contrary to the Act a total of six (6) markets were not controlled by the Council.



V

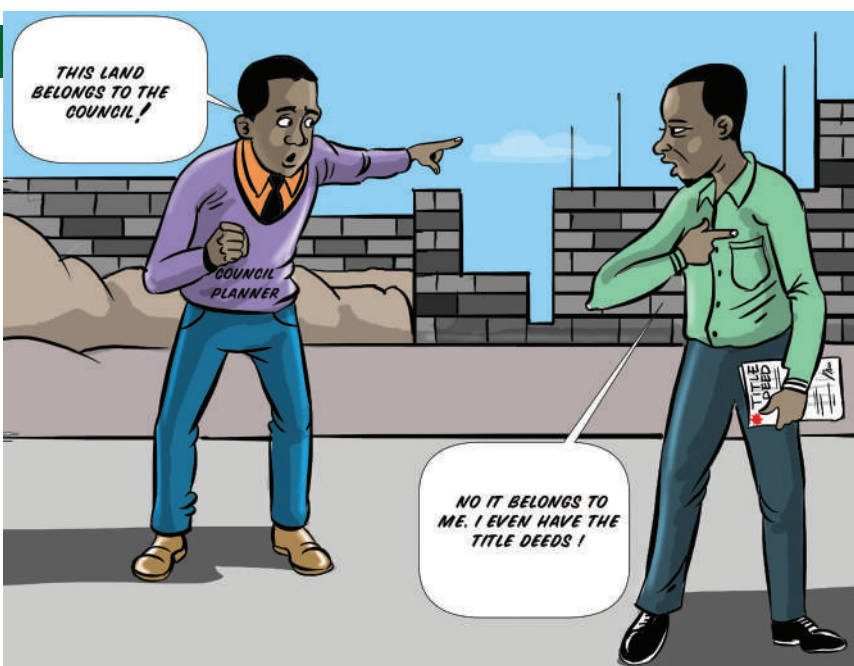
WEAKNESSES IN PROCUREMENT AND CONTRACT MANAGEMENT



Contrary to the provisions of the Constituency Development Fund Act No. 11 of 2018 and the Local Government (Amendment) Act No. 12 of 2014 on the disbursement and use of the Constituency Development Fund and Local Government Equalisation Fund by councils, forty (40) councils mismanaged these funds.

VI

LACK OF TITLE DEEDS



Section 41(4) of the Public Finance Management Act No. 1 of 2018 provides for the securing of all public properties with title deeds. Contrary to the Act, forty-five (45) Councils did not secure title deeds for parcels of land on which their properties were located.

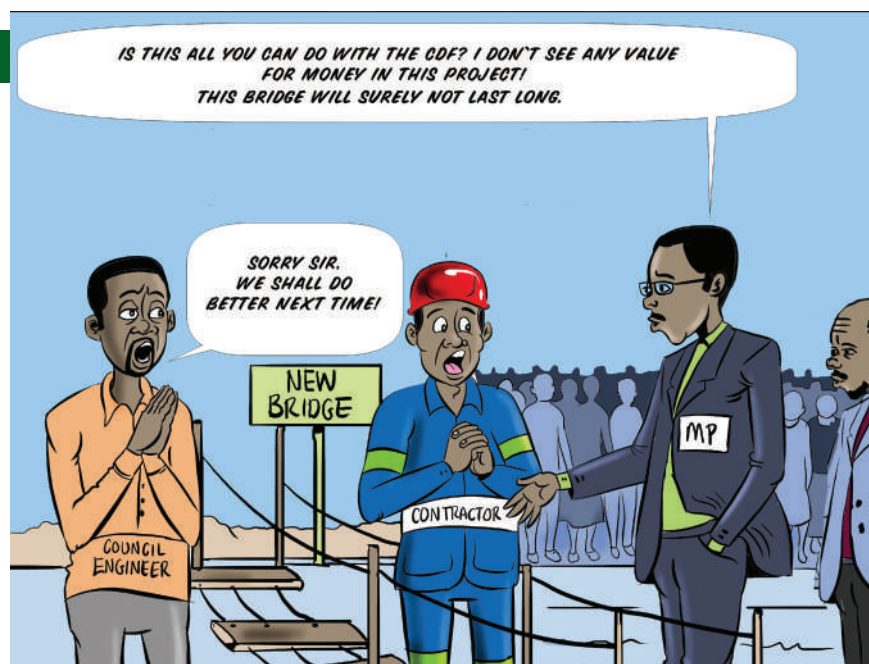


VII FAILURE TO INSURE ASSETS



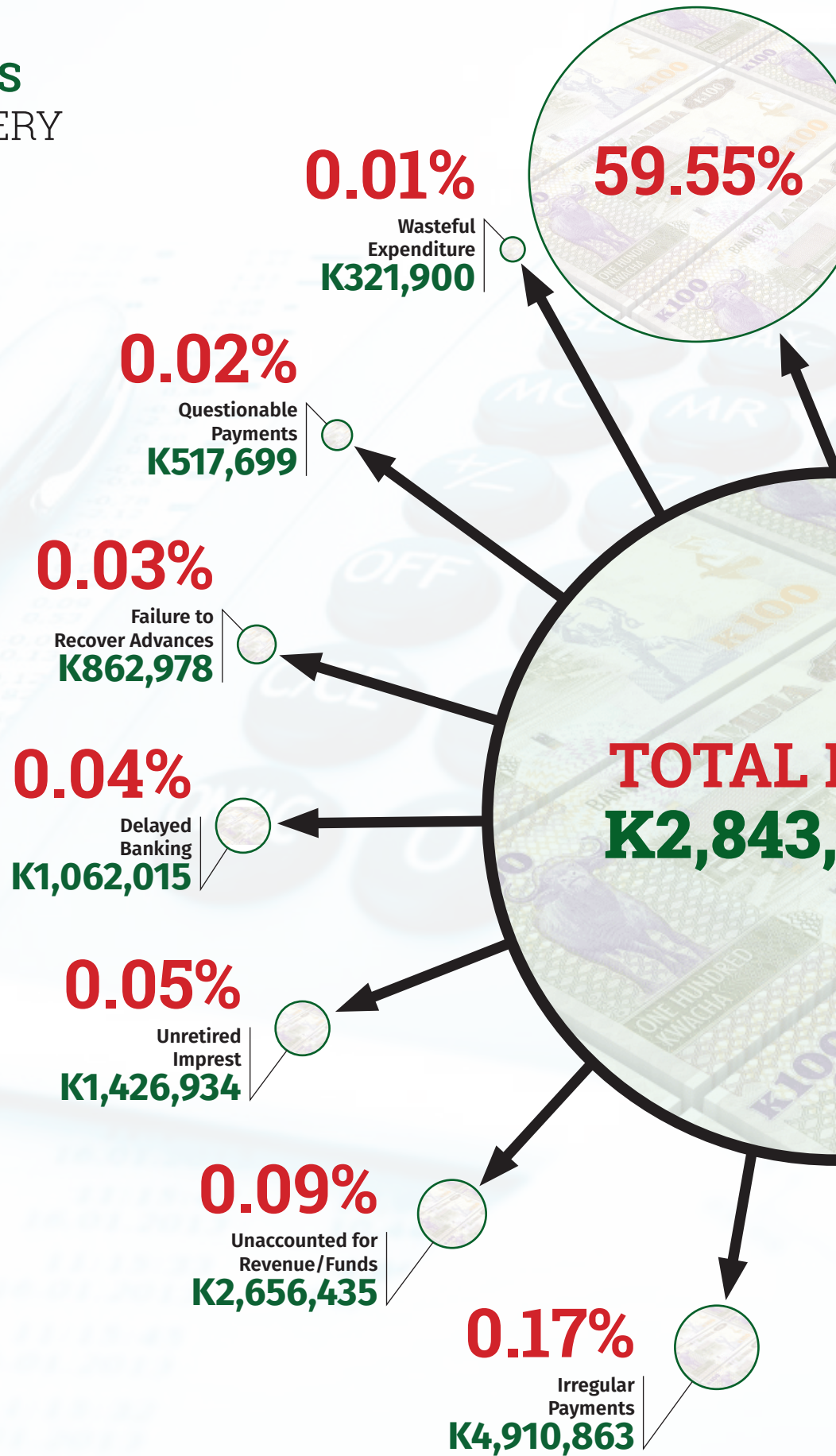
Local Authorities Financial Regulation No. 154 states, “the Treasurer shall take out insurance cover against losses, damages, risks and liabilities which the Council may incur and shall regularly review such cover in consultation with the head of department”. Contrary to the regulation, five (5) councils did not insure their assets.

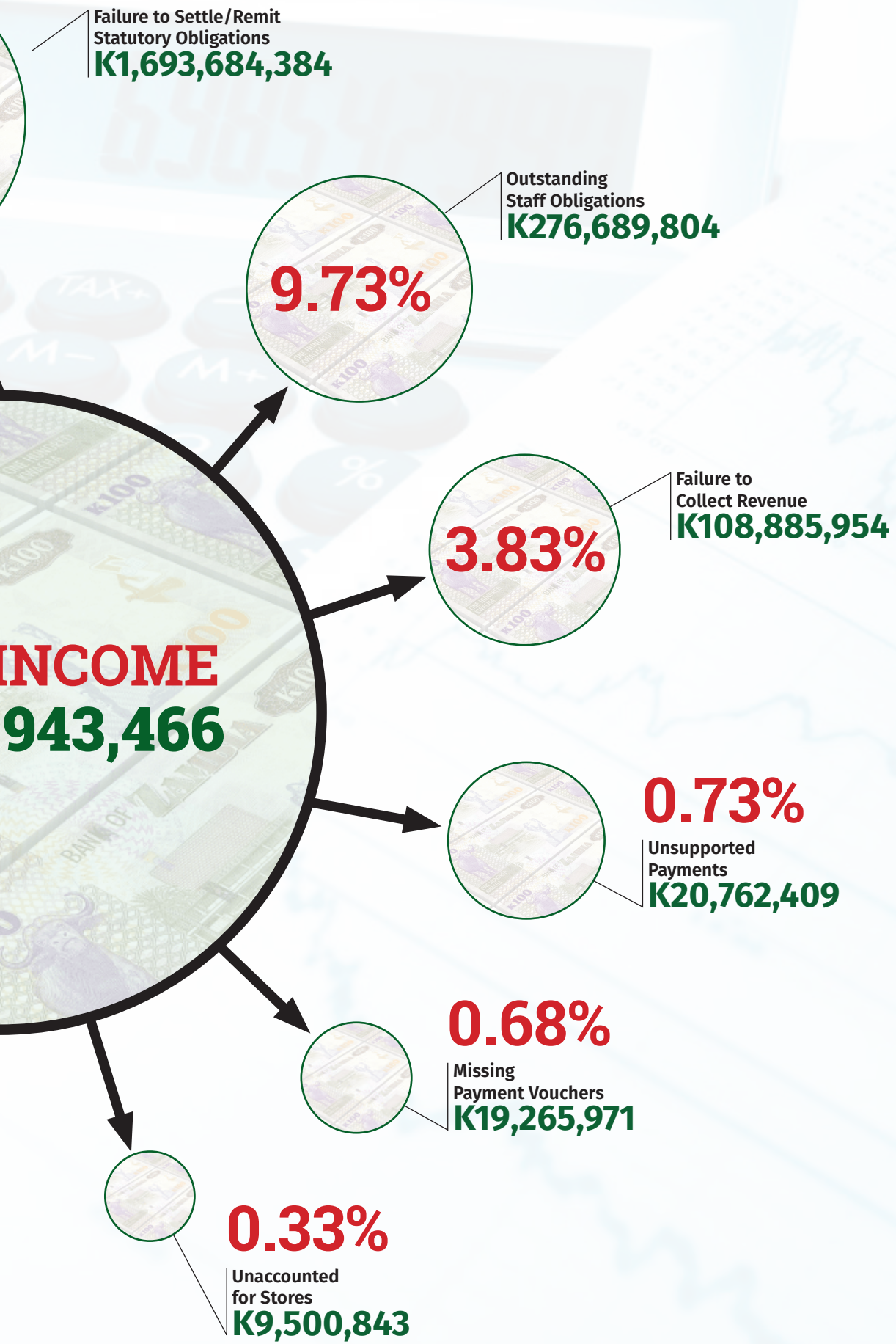
VIII WEAKNESSES IN MANAGEMENT OF LOCAL GOVERNMENT EQUALISATION AND CONSTITUENCY DEVELOPMENT FUNDS



Contrary to the provisions of the Constituency Development Fund Act No. 11 of 2018 and the Local Government (Amendment) Act No. 12 of 2014 on the disbursement and use of the Constituency Development Fund and Local Government Equalisation Fund by councils, forty (40) councils mismanaged these funds.

INCOME VS AUDIT QUERY





SUMMARY OF AUDIT FINDINGS

09

Figure 1: Summary of Audit Findings. All figures in ZMW

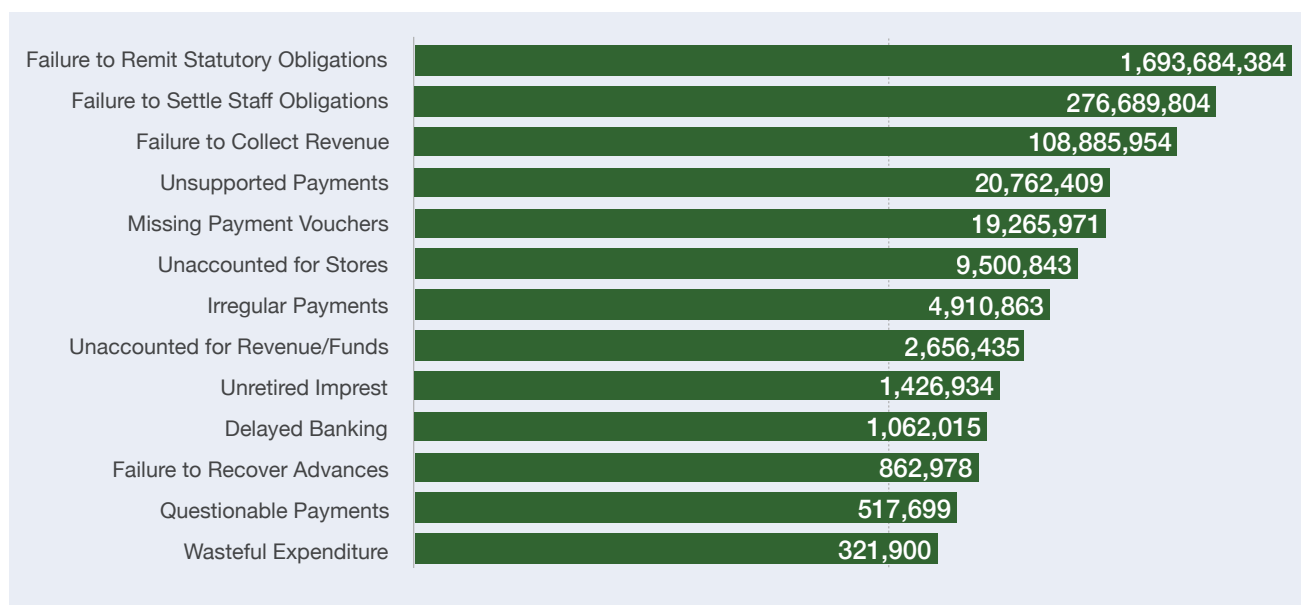


Figure 2: Top 5 Audit Irregularities

Irregularity	Amount (ZMW)
Failure to Remit Statutory Obligations	1,693,684,384
Failure to Settle Staff Obligations	276,689,804
Failure to Collect Revenue	108,885,954
Unsupported Payments	20,762,409
Missing Payment Vouchers	19,265,971

The above graph shows the top five Audit irregularity queries as highlighted in the report.

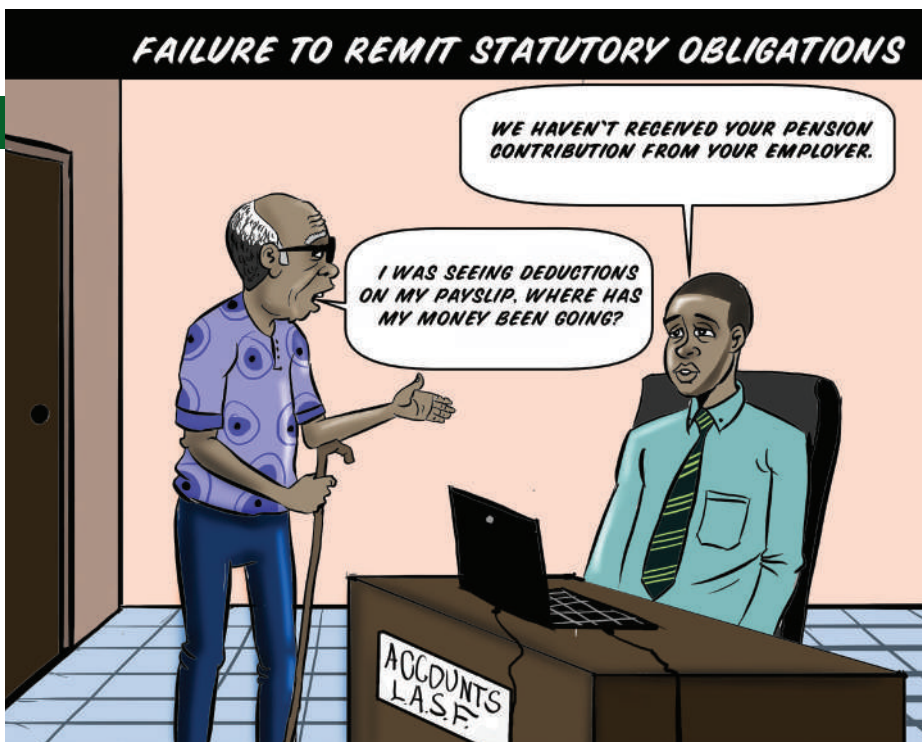


HIGHLIGHTS OF AUDIT FINDINGS

10

I

FAILURE TO REMIT STATUTORY OBLIGATIONS



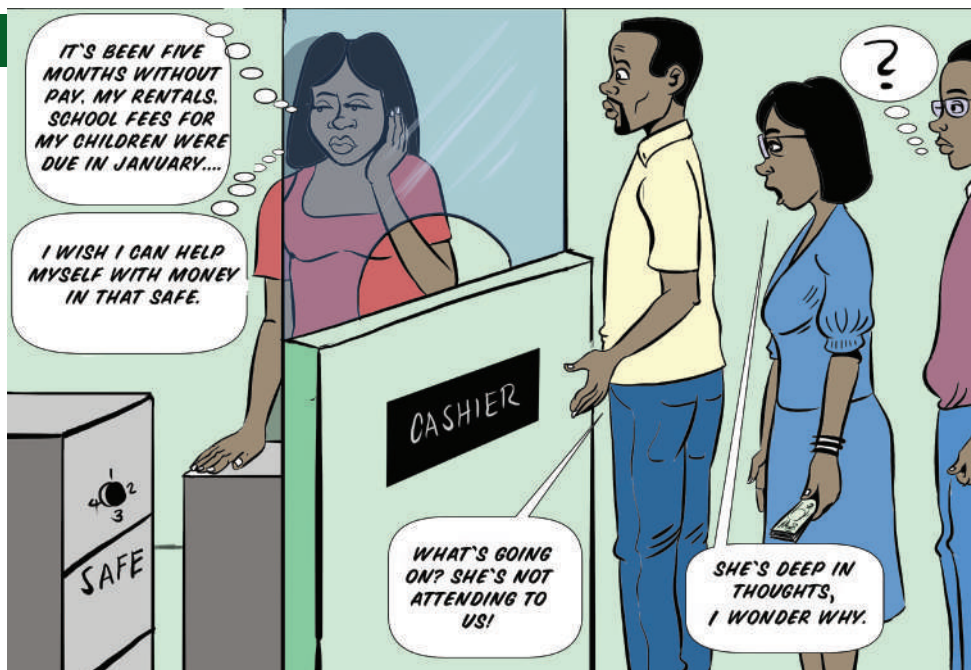
According to the Income Tax Act, National Pension Scheme Authority (NAPSA) Act and the Local Authority Superannuation Fund (LASF) Act all Employers are required to remit Pay As You Earn and Pension Contributions deducted from its Employees to the respective Institutions. However, contrary to these Acts fifty six (56) Local Authorities did not remit statutory contributions amounting to **K1,963,684,384** to the Institutions.

COUNCIL	Amount (ZMW)
Luanshya Municipal Council	912,647,003
Kabwe Municipal Council	88,598,601
Livingstone City Council	84,998,084
Ndola City Council	64,685,561
Lusaka City Council	55,753,773

The above graph shows the top five councils which did not remit statutory obligations. Refer to the appendix for the full listings

II

OUTSTANDING STAFF OBLIGATIONS



During the period under review 42 Councils owed former and existing employees amounts totalling **K276,689,804** in respect of salary arrears and long service bonuses.

COUNCIL	Amount (ZMW)
Ndola City Council	71,475,350
Lusaka City Council	54,889,742
Luanshya Municipal Council	26,954,306
Kabwe Municipal Council	21,149,453
Kitwe City Council	11,510,277

The above graph shows the top five councils that had outstanding staff obligations. Refer to the appendix for the full listings



III UNSUPPORTED PAYMENTS

Local Authorities Financial Regulation No. 98 (1) states, “all payment vouchers with supporting documents, and any other forms which support a charge entered into the accounts, shall be carefully filed, secured against loss and be readily available for audit”.

Contrary to the regulation, some payments at 34 councils in amounts totalling **K20,762,409** were not supported with relevant documentation such as invitation letters, invoices, receipts. Letters of transfer, appointment letters, contracts among others.

COUNCIL	Amount (ZMW)
Ndola City Council	7,569,441
Kitwe City Council	5,001,283
Luanshya Municipal Council	1,258,866
Lusaka City Council	1,071,527
Siavonga Town Council	657,588

The above graph shows the top five councils with unsupported payments. Refer to the appendix for the full listings

IV UNACCOUNTED FOR STORES

Local Authorities Financial Regulation No. 145 requires a Treasurer to keep proper records of receipts and issue of stocks and stores. Contrary to the regulation, various stores items costing **K9,500,843** were not accounted for by twenty-eight (28) councils in that there were no receipt and disposal details.

COUNCIL	Amount (ZMW)
Ndola City Council	1,969,588
Luanshya Municipal Council	1,246,228
Chilanga Town Council	647,667
Siavonga Town Council	608,289
Mbala Municipal Council	579,904

The above graph shows the top five councils with an accounted for stores. Refer to the appendix for the full listings



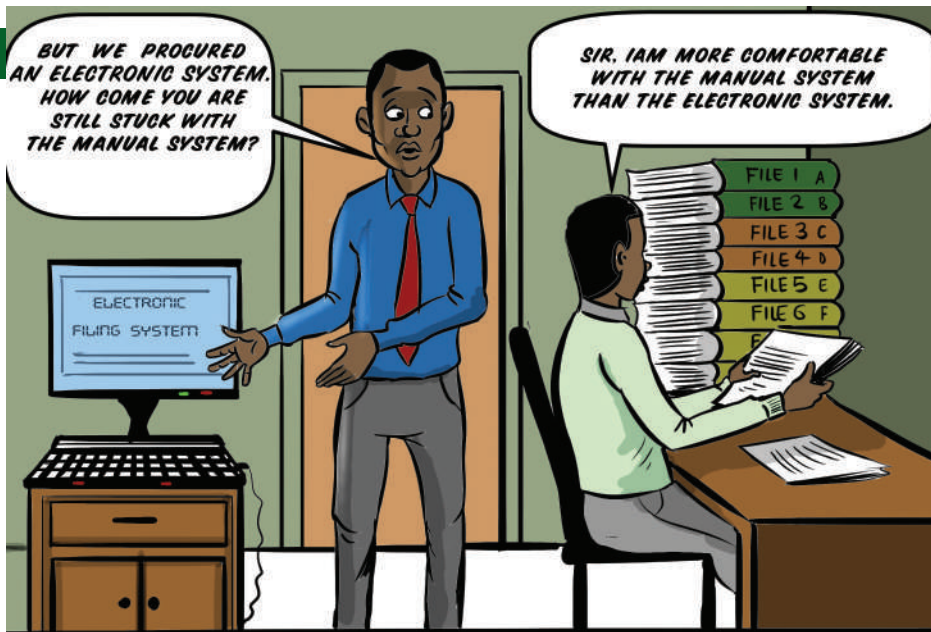
V UNRETIRED IMPREST

Local Authorities Financial Regulation No. 119 (1) states, “A special imprest shall be retired immediately the purpose for which they are issued has been fulfilled”. Contrary to regulation, accountable imprest in amounts totalling **K1,426,934** issued by twenty (20) councils for various activities such as workshops, training and monitoring had not been retired as at 31st October 2020.

COUNCIL	Amount (ZMW)
Ndola City Council	269,616
Shiwang'andu Town Council	249,959
Siavonga Town Council	216,034
Kasama Municipal Council	157,758
Lusaka City Council	126,204

The above graph shows the top five councils with an retired imprest. Refer to the appendix for the full listings

VI WASTEFUL EXPENDITURE



On 24th January 2018, Kitwe City Council engaged Palmsoft Computer Applications Limited of Kitwe to supply and install additional Palmsoft Accounting and Financial Management Information System (PAFMIS) modules for Procurement and Fixed Assets at a contract price of **K321,900** with a delivery period of three (3) months from 24th January to 24th April 2018. Although the supplier was paid in full and the modules had been installed, as at 31st October 2020, the modules were not being utilised rendering the expenditure wasteful.



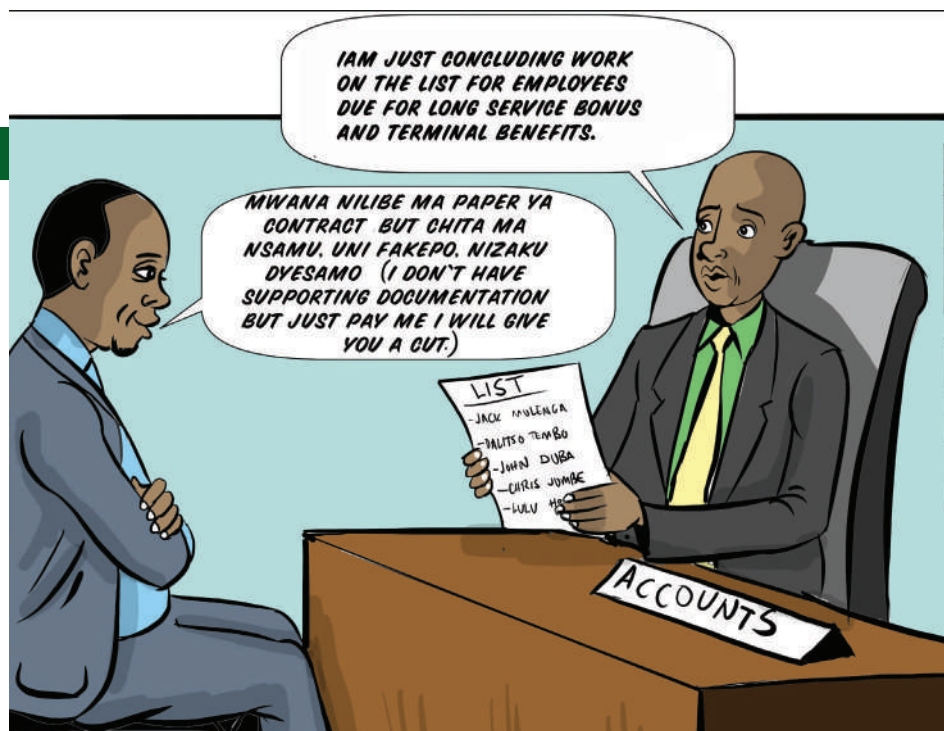
VII MISSING PAYMENT VOUCHERS

Local Authorities Financial Regulation No. 98 (1) states, “all payment vouchers with supporting documents, and any other forms which support a charge entered into the accounts, shall be carefully filed, secured and be readily available for audit”. Contrary to the regulation, 789 payment vouchers in amounts totalling **K19,265,971** made during the period under review by seventeen (17) councils were not availed for audit.

COUNCIL	Amount (ZMW)
Luanshya Municipal Council	9,205,217
Mbala Municipal Council	3,228,025
Mpulungu Town Council	2,219,154
Shiwang’andu Town Council	921,140
Masaiti Town Council	893,496

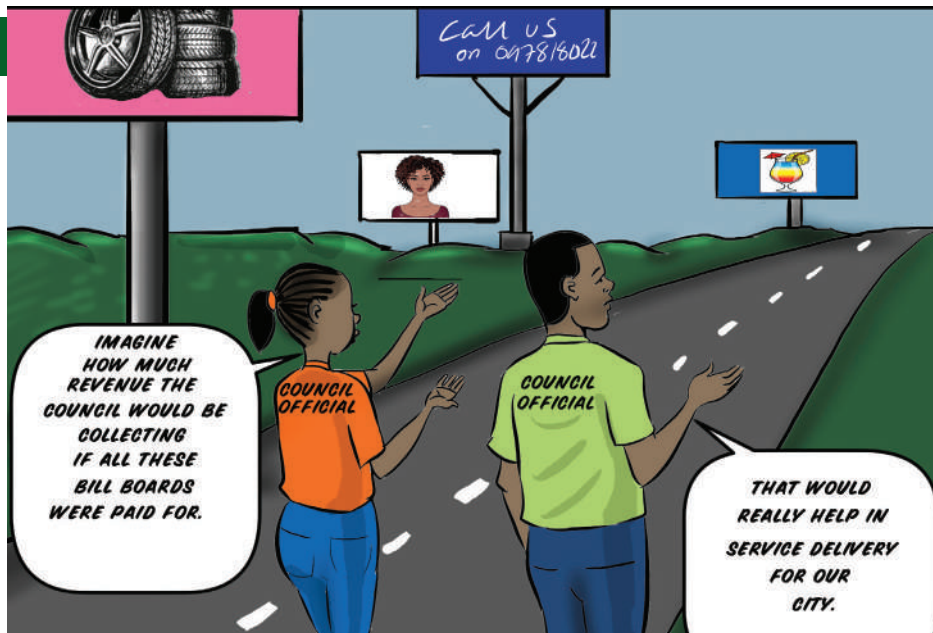
The above graph shows the top five councils with missing payment vouchers. Refer to the appendix for the full listings

VIII QUESTIONABLE PAYMENTS



During the period under review, Kitwe City Council paid amounts totalling **K517,699** (terminal benefits – K476,066, long service bonuses – K25,733 and gratuity – K15,900) to twenty(20) officers. However, the payments were questionable in that they did not have supporting documentation such as contracts, letters of appointment or termination, payslips and account ledgers.

IX FAILURE TO COLLECT REVENUE



Local Authorities Financial Regulation No. 12 (h) states, “the Treasurer shall collect punctually all revenue and other Council money which become due and payable to the Council”. Contrary to the regulation thirty-seven (37) Councils failed to collect revenue in amounts totalling **K108,885,954** as at 31st December 2019.

COUNCIL	Amount (ZMW)
Solwezi Municipal Council	41,695,136
Ndola City Council	10,629,165
Masaiti Town Council	8,715,000
Chipata City Council	6,613,958
Mwinilunga Town Council	5,189,070

The above graph shows the top five councils which failed to collect revenue. Refer to the appendix for the full listings

X IRREGULAR PAYMENTS

During the period under review twenty-eight (28) councils irregularly paid hotel bills, housing, sitting, meal, subsistence and accommodation allowances among others in amounts totalling **K4,910,863**.

COUNCIL	Amount (ZMW)
Nakonde Town Council	2,687,370
Solwezi Municipal Council	351,571
Kasama Municipal Council	268,750
Mansa Municipal Council	244,737
Kitwe City Council	241,895

The above graph shows the top five councils with irregular payments. Refer to the appendix for the full listings



XI FAILURE TO COLLECT ADVANCES

Terms and Conditions of Service for Local Government No. 105 (d) requires that an advance of salary shall be repaid within a reasonable period of time but not exceeding six (6) months. Contrary to the terms and conditions of service, salary advances in amounts totalling **K2,656,435** paid by ten (10) Councils during the period under review had not been recovered as at 31st October 2020.

COUNCIL	Amount (ZMW)
Kitwe City Council	264,758
Sinazongwe Town Council	151,403
Sesheke Town Council	134,400
Ndola City Council	103,100
Lusaka City Council	55,000

The above graph shows the top five councils which failed to recover advances. Refer to the appendix for the full listings

XII UNACCOUNTED FOR REVENUE/FUNDS

Local Authorities Financial Regulation No. 72, states “the Treasurer shall ensure that collectors of revenue account for the moneys collected by them on a daily basis”. Contrary to the regulation ten (10) councils did not account for revenue in amounts totalling **K2,656,435** in that the funds were neither deposited in councils’ bank accounts nor was cash found on hand.

COUNCIL	Amount (ZMW)
Chirundu Town Council	979,595
Lusaka City Council	668,240
Siavonga Town Council	234,011
Petauke Town Council	225,278
Mpongwe Town Council	215,098

The above graph shows the top five councils with unaccounted for revenue/funds. Refer to the appendix for the full listings

XIII DELAYED BANKING



Local Authorities Financial Regulation No. 19 states, “all cheques and cash received shall be banked as soon as possible but not later than two (2) days after the day of receipt”. Contrary to the regulation, there were delays in banking of revenue in amounts totalling **K1,062,015** for periods ranging from three (3) to one hundred and twenty-two (122) days by nine (9) councils.

COUNCIL	Amount (ZMW)
Kapiri Mposhi Town Council	529,823
Manyinga Town Council	188,398
Choma Municipal Council	109,969
Monze Town Council	75,981
Kalomo Town Council	46,320

The above graph shows the top five councils with delayed banking. Refer to the appendix for the full listings



AUDIT QUERY

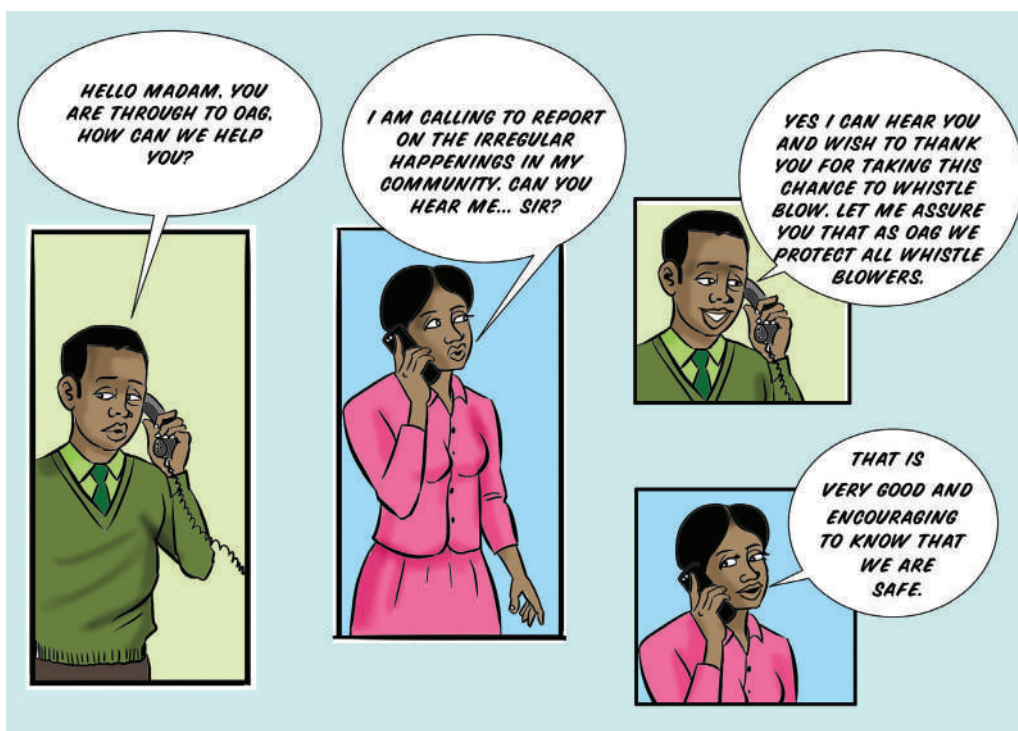
11

GRAPH BY PERCENTAGE

Percentage of Total Income

COUNCIL	Amount (ZMW)
Failure to Remit Statutory Obligations	79.12%
Failure to Settle Staff Obligations	12.93%
Failure to Collect Revenue	5.09%
Unsupported Payments	0.97%
Missing Payment Vouchers	0.90%
Unaccounted for Stores	0.44%
Irregular Payments	0.23%
Unaccounted for Revenue/Funds	0.12%
Unretired Imprest	0.07%
Delayed Banking	0.05%
Failure to Recover Advances	0.04%
Questionable Payments	0.02%
Wasteful Expenditure	0.02%

HOW CITIZENS CAN USE THE AG'S REPORT





13

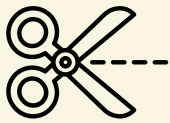
RECOMMENDATIONS

In order to improve Public Financial Management and ensure that the local authorities are operating within the financial management and accounting framework as set out in the Constitution of Zambia (Amendment) Act No. 2 of 2016, Public Finance Management Act No. 1 of 2018, Public Procurement Act No. 12 of 2008, Appropriations Acts of 2019 and 2020, the Local Government (Amendment) Act No. 12 of 2014, the Local Government Act No. 2 of 2019, the Constituency Development Fund Act No. 11 of 2018 and any other laws and regulations, the following are recommended:

- **The Controlling Officer and Principal Officers must ensure that revenue collection and expenditure are appropriately planned and controlled. The measures that should be implemented include:**
 - Establishing and maintaining an effective, efficient, and transparent system of financial and risk management as well as adequate and robust internal controls.
 - Taking effective and appropriate steps to collect revenues due to councils that are under their charge. Such as ensuring that revenue under markets and bus stations is brought under the control of the respective Local Authorities.
 - Taking immediate, effective, and appropriate disciplinary steps against erring office holders in the local authorities under their charge.
 - The Controlling Officer should explore ways of assisting local authorities in updating the valuation rolls timely.
 - The Controlling Officer and Principal Officers should ensure that dumpsites are properly managed.
 - The Controlling Officer and Principal Officers must ensure that all taxes and other statutory contributions are deducted and timely remitted to the respective institutions:

GLOSSARY OF TERMS

Accountable Documents	Documents such as receipts, licences, certificates, discs or tokens and others used in the collection of Revenues.
Audit Finding	The result of audit procedures and tests conducted by the auditor.
Controlling Officer	An officer designated as such by the Secretary to the Treasury to maintain accounts of a Ministry, Province, or Agency.
Delayed Banking	Failure to bank moneys received not later than two days after the day of receipt.
Excess Expenditure	Expenditure incurred above the authorised budget amounts without the authorisation.
Failure to Follow Procurement Procedures	Non-Compliance with the Zambia Public Procurement Act and Procurement guidelines in the purchase of goods and services.
Irregular payments	Payments made outside the normal practice or acceptable regulations or norms.
Irregularity	Breach of laws, regulations or rules.
Imprest	Funds or monies issued out to facilitate payments of a minor nature, meet expenses when the officer is travelling on duty or to facilitate the purchase of goods and services whose value cannot be ascertained at the time.
Misapplication	Use of funds budgeted for a programme on an unrelated programme without authority from the Secretary to the Treasury.
Misappropriation	Use of public funds for personal purposes or crediting public funds to a private bank account.
Outstanding Issues	These are audit queries that remain unresolved in the Treasury Minutes (Action Taken Reports) prepared by the Ministry of Finance on the Reports of the Auditor General.
Overpayments	Payments made above the correct price or rate.
Parliament	Legislative organ of Government.
Committee on Local Government Accounts (CLGA)	A sessional committee of the National Assembly established in terms of the standing orders. The committee examines the Auditor General's Report, as part of their mandate of examining the accounts showing the appropriation of the sums approved by the Ministry of Local Government.
Unaccounted for Revenue	Revenue collected but neither banked nor cash found on hand.
Unvouched Expenditure	Payment vouchers not availed for audit because they are missing or payment vouchers that are not adequately supported with documentation.
Unretired Imprest	Imprest not accounted for.
Unauthorised Expenditure	Funds spent without approval by a responsible officer.
Unacquitted Payments	Payments made without evidence of having been received by the intended beneficiaries.
Unaccounted for Stores	Missing stores items without evidence of how they were received and utilised.
Undelivered Materials	Goods paid for but not received.
Non-Submission of Expenditure Returns	Failure to provide details of how funds disbursed were utilised.
Unaccounted for Funds	Missing funds without expenditure records.
Wasteful Expenditure	Expenditure incurred without benefits derived.
Reconciliation	The process of ensuring that two (2) or more sets of records agree



EVALUATION FORM

Name/Organisation:

Province:

Please answer each question honestly. Your response will be treated with complete confidentiality. If the Evaluation Form has not been hand collected, please email your completed questionnaire to auditorg@ago.gov.zm

Please select the rating for this section based on the following criteria:

5=Excellent 4=Good 3=Average 2=Fair 1=Poor

Please rate the content and structure of the Simplified Report of the Auditor General on the Audit of Accounts of Local Authorities for the Financial Years 2018/2019 on the following:

1. The structure of this Simplified Report.

05 04 03 02 01

2. Ability to illustrate and summarise the findings in the report.

05 04 03 02 01

3. Ability to give an overview of the budget vis-à-vis how public funds were utilised.

05 04 03 02 01

4. Ability to demonstrate the effects of internal control weaknesses and irregularities.

05 04 03 02 01

5. Ability to show the Local Authorities' provision of service delivery to the community.

05 04 03 02 01

6. Ability to demonstrate the value and benefits of the work of the Auditor General to society.

05 04 03 02 01

7. Do you think the recommendations in this report if implemented will address the issues raised?

05 04 03 02 01

8. Did the Simplified Report meet your expectations?

05 04 03 02 01

Open-ended comments on the 2019 Simplified Auditor General's Report

9. Has this Simplified Report helped to generate interest in you to know more about the work of the Auditor General? Explain briefly.



10. In your opinion, has the Simplified Report helped you to understand the findings in the 2018 and 2019 Report? Explain briefly

11. Share how your needs have been addressed in this 2018 and 2019 Simplified Report?

12. What did you like the most about the 2018 and 2019 Simplified Report?

13. What specific things did you like the least about the 2018 and 2019 Simplified Report?

14. In your view, how can the top five queries in the Summary findings table be resolved?

15. What improvements do you want to see in the future Simplified Report?

Overall, you would rate the 2019 Simplified Auditor General's Report as:

05 04 03 02 01

General Comments:

Thank you for your feedback.

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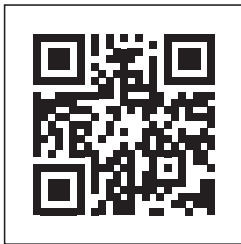


APPENDIX

Council	Failure to Settle/Remit Statutory Obligations	Outstanding Staff Obligations	Unsupported Payments	Unaccounted for Stores	Unretired Imprest	Missing Payment Vouchers	Wasteful Expenditure	Failure to Collect Revenue	Questionable Payments	Irregular Payments	Failure to Recover Advances	Unaccounted for Revenue/Funds	Delayed Banking
1	Chama Town Council	2,951,043	140,953	-	-	-	-	400,500	-	34,740	-	-	-
2	Chembe Town Council	-	-	-	-	-	-	87,677	-	9,155	-	-	-
3	Chienge Town Council	1,051,769	308,903	35,419	22,960	-	-	-	-	86,939	-	-	-
4	Chilanga Town Council	5,296,820	372,324	647,667	74,964	-	-	-	-	-	-	53,441	-
5	Chililabombwe Municipal Council	21,287,325	-	-	-	-	-	-	-	-	-	-	-
6	Chingola Municipal Council	34,657,210	-	-	-	-	-	594,690	-	-	-	-	-
7	Chinsali Municipal Council	12,706,334	110,714	-	25,500	-	-	4,779,950	-	64,495	11,700	-	-
8	Chipata City Council	25,661,705	-	-	-	-	-	6,613,958	-	-	-	45,900	13,364
9	Chirundu Town Council	3,906,520	-	44,766	-	-	-	-	-	-	-	979,595	-
10	Chitambo Town Council	1,254,686	-	40,088	-	-	-	-	-	-	-	-	-
11	Choma Municipal Council	18,314,028	-	-	-	-	-	62,550	-	-	-	-	109,969
12	Chongwe Municipal Council	33,842,203	-	157,633	19,941	-	-	173,373	-	-	-	-	-
13	Isoka Town Council	3,791,727	21,370	16,513	-	-	-	31,038	-	-	-	-	-
14	Kabompo Town Council	3,168,055	-	-	-	-	-	1,302,295	-	30,300	-	-	-
15	Kabwe Municipal Council	64,685,561	-	-	-	-	-	1,050,882	-	-	-	-	-
16	Kalomo Town Council	6,218,240	-	-	-	-	-	-	-	-	-	-	46,320
17	Kalumbila Town Council	-	-	-	-	251,962	-	-	-	-	-	-	-
18	Kanchibiya Town Council	479,699	171,962	279,310	-	-	-	-	-	-	-	-	-
19	Kapiri Mposhi Town Council	10,319,737	89,443	472,539	24,581	156,816	-	-	-	-	-	-	529,823
20	Kasama Municipal Council	21,264,251	175,693	-	157,758	869,237	-	1,941,829	-	268,750	-	-	-
21	Katete Town Council	3,725,945	71,419	-	-	-	-	-	-	-	-	-	-
22	Kawambwa Town Council	3,415,356	-	-	-	-	-	384,931	-	70,121	-	-	-
23	Kitwe City Council	39,399,483	5,001,283	470,401	-	117,449	321,900	-	517,699	241,895	264,758	-	-
24	Livingstone City Council	84,998,084	-	-	-	-	-	-	-	-	-	-	-
25	Luampa Town Council	-	-	-	-	-	-	-	-	146,640	-	-	-
26	Luano Town Council	1,435,165	-	9,949	-	109,990	-	96,000	-	-	-	-	-
27	Luanshya Municipal Council	55,753,773	1,258,885	1,246,228	18,630	9,205,217	-	2,805,665	-	31,200	9,000	-	-
28	Lusaka City Council	912,647,003	1,071,527	235,672	126,204	-	-	1,318,014	-	129,800	55,000	668,240	-
29	Luwingu Town Council	9,027,765	11,100	-	-	16,010	-	1,137,020	-	-	-	-	-
30	Mafinga Town Council	4,892,047	-	-	-	-	-	359,179	-	-	-	-	-
31	Mambwe Town Council	2,111,645	13,858	-	11,618	-	-	274,234	-	23,346	-	-	44,272

32	Mansa Municipal Council	32,881,909	4,118,152	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244,737	-	-	-	-
33	Manyinga Town Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	188,398
34	Masaiti Town Council	5,287,096	-	244,797	226,751	76,020	893,496	-	8,715,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Mazabuka Municipal Council	22,961,091	547,904	-	-	-	-	-	342,659	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,582
36	Mbala Municipal Council	8,674,304	1,351,500	339,990	579,904	35,675	3,228,025	-	569,927	-	-	-	-	-	-	-	-	-	-	24,595	-	-	-	13,306
37	Milenge Town Council	613,148	444,380	434,700	366,049	9,168	-	-	54,200	-	-	-	-	-	-	-	-	-	-	100,445	-	-	-	-
38	Mongu Municipal Council	286,869	-	106,781	-	-	-	-	2,130,257	-	-	-	-	-	-	-	-	-	-	20,655	-	-	-	-
39	Monze Town Council	25,035,012	-	135,903	189,476	27,717	367,485	-	190,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,981
40	Mpika Town Council	5,792,589	5,792,589	393,465	8,505	-	17,727	-	2,166,300	-	-	-	-	-	-	-	-	-	-	9,775	-	-	-	-
41	Mpongwe Town Council	4,625,551	1,025,540	55,490	20,810	-	-	-	917,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	215,098
42	Mporokoso Town Council	3,264,308	4,778,078	50,907	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Mpulungu Town Council	17,252,017	4,378,369	406,594	-	-	2,219,154	-	950,488	-	-	-	-	-	-	-	-	-	-	8,465	6,500	131,400	-	-
44	Mufumbwe Town Council	982,825	968,610	219,091	292,909	17,124	-	-	-	-	-	-	-	-	-	-	-	-	-	12,600	43,500	-	-	-
45	Mumbwa Town Council	7,536,727	886,882	-	-	-	-	-	4,072,995	-	-	-	-	-	-	-	-	-	-	68,074	-	-	-	-
46	Mungwi Town Council	6,293,221	2,574,613	-	411,538	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,650	-	-	-	-
47	Mwinilunga Town Council	5,319,915	-	74,050	-	-	-	-	5,189,070	-	-	-	-	-	-	-	-	-	-	6,830	13,617	74,009	-	-
48	Nakonde Town Council	2,050,067	227,820	194,489	259,191	-	-	-	3,671,150	-	-	-	-	-	-	-	-	-	-	2,687,370	-	-	-	-
49	Nchelenge Town Council	1,447,534	662,892	40,757	22,788	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Ndola City Council	88,598,601	71,475,350	7,569,441	1,969,588	269,616	817,145	-	10,629,165	-	-	-	-	-	-	-	-	-	-	38,063	103,100	-	-	-
51	Petauke Town Council	6,688,427	6,334,982	-	-	17,560	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,278
52	Samfya Town Council	498,129	1,240,405	-	-	-	-	-	220,249	-	-	-	-	-	-	-	-	-	-	80,642	-	-	-	-
53	Senanga Town Council	3,533,597	2,707,748	288,691	29,443	-	13,972	-	996,861	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Sesheke Town Council	5,600,260	6,875,476	56,173	16,280	10,650	19,426	-	1,635,913	-	-	-	-	-	-	-	-	-	-	10,410	134,400	-	-	-
55	Shiwangandu Town Council	2,049,656	-	354,041	340,170	-	921,140	-	1,153,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,463
56	Siavonga Town Council	6,102,747	1,326,984	657,588	608,289	216,034	-	-	-	-	-	-	-	-	-	-	-	-	-	55,000	234,011	-	-	-
57	Sinazongwe Town Council	3,399,102	645,032	13,255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,600	151,403	-	-	-
58	Sinda Town Council	348,545	385,918	-	-	-	-	-	171,735	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-
59	Solwezi Municipal Council	35,155,518	-	-	-	-	-	-	41,695,136	-	-	-	-	-	-	-	-	-	-	351,571	-	-	-	-
60	Zimba Town Council	3,142,440	-	306,772	502,967	15,255	41,720	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	1,693,684,384	276,689,804	20,762,409	9,500,843	1,426,934	19,265,971	321,900	108,885,954	517,699	862,978	4,910,863	2,656,435	1,062,015										

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