



MuniLink
AUDIT EVIDENCE READINESS

FREE CHECKLIST

SCM AWARD FILE AUDIT CHECKLIST

15 items an Auditor-General (AGSA) audit team commonly looks for in a municipal supply chain management award file. Use it to test one file before the auditors do.

15

EVIDENCE ITEMS

4

PROCUREMENT STAGES

1

AWARD FILE AT A TIME

Guidance, not legal advice. This checklist summarises common requirements of the MFMA Municipal Supply Chain Management Regulations (2005), the PPPFA and the Preferential Procurement Regulations (2022). Your municipality's own SCM policy, delegations and current National Treasury instructions apply, and regulation numbers in your policy may differ. AGSA forms its own audit approach; using this list does not guarantee any audit outcome.

01 PICK ONE FILE

Choose a single completed award file.

02 CHECK THE EVIDENCE

Look for each document listed under "Evidence to have on file".

03 TICK OR FLAG

Tick the box when it is on file. Flag anything missing.

STAGE 1 OF 4 BEFORE ADVERTISING
01
Need and budget confirmed

A documented, approved need for the goods or services, with confirmation that budget was available before the process started.

EVIDENCE TO HAVE ON FILE

Approved requisition or needs memo; budget confirmation.

REFERENCE

MSCM Reg 10 (demand management)

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02
Specification approved before the advert

The specification was drafted by the bid specification committee and approved by the accounting officer (or delegate) before the bid was published.

EVIDENCE TO HAVE ON FILE

Specification with approval signature and date; committee minutes.

REFERENCE

MSCM Reg 27

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03
Committees properly appointed

Bid specification, evaluation and adjudication committee members were appointed in writing, and committees met their required composition and quorum.

EVIDENCE TO HAVE ON FILE

Signed appointment letters; attendance registers per sitting.

REFERENCE

MSCM Regs 26–29

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04
Committee members declared their interests

Each committee member signed a declaration of interest and confidentiality for this bid, and any conflict was recorded and managed.

EVIDENCE TO HAVE ON FILE

Signed member declarations for each meeting.

REFERENCE

MSCM Reg 46; SCM code of conduct

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05
Right procurement method for the value

The method used (quotations or competitive bidding) matches the value and your SCM policy thresholds, with no splitting of requirements to avoid a threshold.

EVIDENCE TO HAVE ON FILE

Value estimate; method justification on file.

REFERENCE

MSCM Reg 12

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STAGE 2 OF 4 ADVERTISING AND RECEIVING BIDS

06

Advert ran for the minimum period

The bid was publicly advertised with a closing date at least 30 days after publication (over R10 million incl. VAT, or long-term) or 14 days otherwise. Any shorter period was justified and approved.

EVIDENCE TO HAVE ON FILE

Advert copies (eTender portal, website, newspaper) with dates; approval of any shortened period.

REFERENCE

MSCM Reg 22

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07

Bids opened in public and recorded

Bids were opened in public as soon as possible after closing, and recorded in a bid-opening register.

EVIDENCE TO HAVE ON FILE

Bid-opening register with names, prices and signatures; closing-time record.

REFERENCE

MSCM Reg 23

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08

Bidder declarations complete

The recommended bidder submitted the required, signed declarations, including the declaration of interest (MBD 4 or SBD 4, as your policy requires), past SCM practices (MBD 8) and certificate of independent bid determination (MBD 9).

EVIDENCE TO HAVE ON FILE

Signed declaration forms in the file.

REFERENCE

MSCM Regs 38 & 44; bid documents

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STAGE 3 OF 4 EVALUATION AND AWARD

09

CSD registration and tax compliance checked

The recommended bidder was registered on the Central Supplier Database and its tax matters were verified as in order before the award.

EVIDENCE TO HAVE ON FILE

Dated CSD report and tax-compliance status at the time of award.

REFERENCE

MSCM Reg 43; National Treasury CSD requirements

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10

No award to persons in the service of the state

Directors, members and shareholders were checked against the state-employment and municipal staff information, and any close-family relationships were declared for disclosure.

EVIDENCE TO HAVE ON FILE

CSD/ID verification results; disclosure records.

REFERENCE

MSCM Regs 44 & 45

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11

Preference points calculated correctly

Price and specific-goals points used the correct system (80/20 up to R50 million, 90/10 above, all taxes included), the specific goals were stated in the bid invitation, and claims were supported.

EVIDENCE TO HAVE ON FILE

Scoring sheets; proof of specific goals claimed (for example a B-BBEE certificate or sworn affidavit where that is a goal).

REFERENCE

PPPFA; Preferential Procurement Regulations, 2022

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12

Evaluation followed the published criteria

The evaluation committee assessed bids only against the criteria and functionality thresholds stated in the bid documents, and recorded reasons for disqualifications.

EVIDENCE TO HAVE ON FILE

Signed evaluation report and minutes; functionality score sheets.

REFERENCE

MSCM Reg 28

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13

Award approved by the right person

The adjudication committee's recommendation and the final award were approved by the accounting officer or an official acting within a written delegation. If the award differs from the recommendation, the required notifications were made.

EVIDENCE TO HAVE ON FILE

Adjudication minutes; signed award approval; delegation register in force at the time.

REFERENCE

MSCM Regs 5 & 29

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STAGE 4 OF 4

CONTRACT AND EXCEPTIONS

14

Contract signed before performance

A written contract or service-level agreement was signed by both parties before work started or goods were delivered, and recorded in the contract register.

EVIDENCE TO HAVE ON FILE

Signed contract or SLA; contract register entry; award notice where your policy requires publication.

REFERENCE

MFMA s116; MSCM Reg 5

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15

Deviations properly justified and reported

Any deviation from the normal process was limited to emergencies, sole suppliers or genuinely impractical cases, with reasons recorded, approved by the accounting officer and reported to council.

EVIDENCE TO HAVE ON FILE

Deviation memo; accounting officer approval; council report; note in the financial statements.

REFERENCE

MSCM Reg 36

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WANT A SECOND PAIR OF EYES?

TEST ONE WORKFLOW WITH US.

A readiness check walks a sample of your award files against items like these and gives you an evidence map, findings and a prioritised fix list.

Book a 20-minute discovery call →

Book: cal.com/munilink/munilink-discovery-call

Web: munilink.co.za

Email: munilink.agency@gmail.com

