

MWANDI TOWN COUNCIL

EXTRACT MINUTES OF THE SPECIAL FINANCE AND GENERAL PURPOSES COMMITTEE HELD IN THE COUNCIL CONFERENCE ROOM, MWANDI AT 09:00 HOURS.

PRESENT COUNCILLORS

Ivy Malamo Twembuchi	-	Committee Chairperson
Balengu Simakando	-	Member
Chibi Sabongo	-	Member
Sililo Sililo	-	Member
Balumbi Fine Sankondo	-	Ex-officio – Deputy Council Chairperson
Lubasi Mike Mwenda	-	Ex-officio – Council Chairperson

OFFICERS PRESENT

Nowa Nowa	-	Director Human Resource and Administration
Ashley Aponde	-	Chief Accountant
Caroline Mwale	-	Chief Administrative Officer and Committee Officer
Kaunda Chindumba	-	Assistant Civil Engineer
Jimmy Mubita	-	Senior Legal Assistant
Namukolo Mwenda	-	Committee Clerk – Recorder

ABSENT WITH APOLOGY OFFICERS

Kajimo Kahinga, Esq	-	Council Secretary
Isabel Mwale	-	Council Advocate
Inonge Mukupili	-	Director Planning
Musonda Musawa	-	Director Engineering
Mpaso Mpala	-	Chief Planner
Butan Kumwenda	-	Fisheries and Livestock
Roster Nankololwe	-	District Community Development Officer

SFGPC/01/10/2025:

ADOPTION OF THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

It was reported that, the financial statements for Mwandu Town Council for the year ended 31st December, 2024 had been audited by the Office of the Auditor-General, and an **unqualified audit opinion** had been issued.

It was confirmed that, the financial statements were prepared in accordance with the required Legal and Professional Standards and were free from material errors or misstatements. Specifically, the preparation and audit of the financial statements were guided by:

- **The Local Government Act No. 2 of 2019**, which mandated Local Authorities to keep proper books of accounts and prepare annual financial statements.
- **The Public Finance Management Act No. 1 of 2018**, which provided for accountability, transparency and control in the management of public resources.
- **The Local Authorities Accounting Policies (LAAPs), 2019**, which prescribed uniform accounting and reporting standards for all Councils.
- **Treasury and Financial Management Circular No. 6 of 2021**, which required audited financial statements to be tabled before, adopted, and formally authorized by the Full Council prior to issuance.

The unqualified audit opinion therefore, reflected compliance with the Statutory and Financial reporting frameworks and affirmed that, the Council's Financial Statements presented a true and fair view of the financial position and performance of Mwandu Town Council for the period under review'

Attached were the Appendixes

After a short debate and on a proposal by Councillor Sililo and and duly seconded by Councillor Balengu Simakando, it was;

RESOLVED TO RECOMMEND

That, the Audited Financial Statements for the year ended 31st December, 2024 be approved.

CERTIFICATE

Certified true copy of the minutes of the minutes of the Special Finance and General Purposes Committee meeting held on Friday, 7th November, 2025 under **minute No. SFGPC/01/11/2025** and adopted by the Special Council meeting held on 7th November, 2025 under **minute No. MTC/SC/01/11/2025**.



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COUNCIL SECRETARY



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DATE