

10 Annexures

Number	Auditee	Province	Auditee type	2014-15 audit outcomes		2013-14 audit outcomes		Financial statement qualification areas							Findings on predetermined objectives				Findings on compliance											Findings on specific risk areas				Unauthorised, irregular as well as fruitless and wasteful expenditure																
				Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	Information not submitted in time for auditing	No annual performance report	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Budgets	Expenditure management	Consequence management	Audit committees	Internal audit	Revenue management	Strategic planning and performance	Transfer and conditional grants	Procurement management	Human resource management	Other	Quality of submitted performance reports	Supply chain management	Financial health	Human resource management	Information technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R				
120	Johannesburg Metropolitan Bus Services	GP	ME	R	R	R	R									R	A			R	R	R			N								R	N		R	R	M				-	128,6m	0,18m						
121	Johannesburg Water	GP	ME	A	R	N	R									A				R	R												A			A	A	F				-	13,4m	-						
122	Sandspruit Works Association	GP	ME		R		R													R	R					N						R			R	F					-	14,3m	-							
123	Tshwane Economic Development Agency	GP	ME	R	R	N	R									R	N			R	N												A			R	R					-	-	0,66m						
124	West Rand Development Agency	GP	ME	R	R	R	R	A	A	A	A					N	R			A	N	N	A	A	N		N			R	N				R	N	M				-	0,09m	0,27m							
125	Harry Gwala district	KZN	DM		R	A	R													R	R		N		A	A		A	R		R		R	R	F							192,9m	143,4m	0,09m						
126	Ugu district	KZN	DM	A	R	R	R	A	A			A	A			A	A			R	R		R		A	R			A		A				R	R	F						273,8m	40,4m	0,52m					
127	uMzinyathi district	KZN	DM	R	R	N	R									R	R			R	R					N	A			N			R		R	R	F							-	179,7m	-				
128	Abaqulusi	KZN	LM	R	R	R	R									R	R			R	R	A			R	N	R			R		R		R	M								78,8m	23,4m	0,56m					
129	Dannhauser	KZN	LM	N	N	A	A									N	N			N														N	R	F							-	2,1m	-					
130	eDumbe	KZN	LM	R	R	R	R									R	R			R	R				N	R	N			R	N	N	N			R	R	M					13,9m	33,4m	0,78m					
131	eMadlangeni	KZN	LM	R	R	R	R									A	R			R	N				N					N		N			R	R	F							1,5m	2,2m	0,04m				
132	eMnambithi / Ladysmith	KZN	LM		N		A													N														N		F							-	0,007m	0,02m					
133	Endumeni	KZN	LM	N	A	A	R									N				A		A											A			R	A	F						-	0,13m	-				
134	Greater Kokstad	KZN	LM		R	A	R													R			N			A	N								R	F								-	2,2m	0,21m				
135	Hlabisa	KZN	LM	R	R	R	R	A	A	A		A	A	A	A	R	R			R	R	A	R	A	R	R	R			A	R	A	R	R	A			R	R	M					10,1m	63,6m	0,3m			
136	Imbabazane	KZN	LM		R	A	R													R															N	F								-	-	0,06m				
137	Impendle	KZN	LM		R	A	R													R	N														N	R	F							-	1,0m	0,01m				
138	Indaka	KZN	LM	N	R	A	N									N				A	N									R	N	N	R			R	R	F						0,42m	2,9m	0,002m				
139	Ingwe	KZN	LM	R	R	R	R									R	N			R														N	N	N	A			R	R					6,0m	11,4m	0,06m		
140	Kwa Sani	KZN	LM	N	R	A	R									N	N			R			A											N	R										7,4m	4,7m	0,003m			
141	Kwadukuza	KZN	LM	R	R	R	R									A	R				R						N	N			R	R	R			R	R	F								-	86,4m	0,43m		
142	Maphumulo	KZN	LM	N	R		R										N			N	R													N	A	R	A			R	R	M					12,4m	23,7m	0,13m	
143	Mfoloji	KZN	LM	A	R	R	R									A	A			R	R				N					R		N				R	R	F								21,5m	23,7m	-		
144	Mkhambathini	KZN	LM	R	R	R	R									R	R			R	N		N												R		R	R	F							-	1,4m	3,0m		
145	Mthonjaneni	KZN	LM	N	R		R									N	N			A	R														R		R	R									-	9,0m	0,01m	
146	Mtubatuba	KZN	LM	A	R	R	R									A	A			R	R	R			A		R	A	A		N	A	A	A	A	R	F									12,4m	3,9m	0,38m		
147	Ndwedwe	KZN	LM		R		R													A	R														A	N	R	A			R	R	F					2,1m	3,5m	-
148	Nkandla	KZN	LM		R	A	R													R	R														A			R	N		N	R	F					-	15,2m	0,15m
149	Nongoma	KZN	LM	R	R	R	R									R	R			R	R		A	R	A	A		N								R		R	R	F							5,7m	6,3m	0,16m	

Legend (audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings	Audit not finalised at legislated date	New auditee	Legend (findings)	Addressed (A)	New (N)	Repeat (R)	Not reported (NR)	Financial health findings	No unfavourable indicators	Unfavourable indicators	Material unfavourable indicators	Controls (human resource and information technology management)	Good	Concerning	Intervention required	Legend (expenditure)	Improved	Regressed
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MET = metropolitan municipality DM = district municipality LM = local municipality ME = municipal entity

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275	Nama Khoi	NC	LM	R	R	R	R	N	R	R	A	R	R	N		N	R	A		R	R	R	N		A	R	R	R		R	R	R	R	R	R	R	R	R	M			34,0m	40,4m	6,9m
276	Richtersveld	NC	LM	R	R	R	R	A			N	N	N		N	A	A	N		R	R	R	N	N	R	R	R	R	R	N	R	R	R	N	N	R	F			7,0m	16,2m	0,1m		
277	Siyancuma	NC	LM	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	M			58,1m	4,8m	4,4m	
278	Thembelihle	NC	LM	R	R	R	R	A	R	A		A	R	R	R		R			R	R	R	R	A	A	R	R	R	N	R	R	R	R	R	R		R	M			14,9m	7,4m	2,2m	
279	Ubuntu	NC	LM	R	R	R	R	R	R	N		R	R	R	N	N			R	R	R	R	N	A	R	R	R	R	R	R	R	R	R	R	R	R	F			45,9m	5,8m	0,78m		
280	Dr Ruth S Mompati district	NW	DM	R	R	R	R	R	R	R	A	R	R	R	A	A	N	R		R	R	R	N	A	A	R	R	R		R	R	A	A	A		R	F			79,6m	266,1m	-		
281	Greater Taung	NW	LM	R	R	R	R	R	R	A	R	A	R	R	R	R	R			R	R	R	N	R		N	R			R	R	R	A	R	R	R				10,0m	54,7m	0,06m		
282	Kagisano-Molopo	NW	LM	A	R	R	R	A	A	A		A	A	N		A	A			R	R	A	R	A	N	R	R	R	A	R	R	R	R	R	R	F			23,4m	25,4m	0,28m			
283	Kgetleng River	NW	LM	R	R	R	R	R	A	A	A		A	A	R		N	R		R	R	A	R		R	R	R	R	R	R	R	R	R	R	R	F			0,55m	0,12m	3,8m			
284	Lekwa Teemane	NW	LM	R	R	R	R	A	R	R	A	A	R	R	A		R	R		R	R	R	A	A	A	R	R	R		R	R	A	A	R	R	M			56,4m	12,2m	5,8m			
285	Madibeng	NW	LM	R	R	R	R	A			R			N		R	R			R	R	R	A		A	N	R			R	A	R	R	R	R	M			1 257,5m	243,8m	6,4m			
286	Maquassi Hills	NW	LM	R	R	R	R	A	R	A	R	R	A	R	R		R	R		R	R	R		N	A	R	R	R	R	R	R	R	R	R	R	M			31,2m	5,4m	7,5m			
287	Matlosana	NW	LM		R			R	A	R	A	R	R	R	R		R	R		R	R	R	N	A	R	R	A		A		R	R	R	R	M			20,1m	257,9m	34,0m				
288	Moretele	NW	LM	R	R	R	R	R	A	A		R	A	A	R		R	R		R	R	N	R	A	N	R	R	R	A	R	R	R	R	R	F			63,6m	3,9m	0,02m				
289	Moses Kotane	NW	LM	R	R		R	N	N	N		N			N		R	R		R	R	R		R		R	R	R		R	N	N	N	R	R				6,3m	74,4m	0,41m			
Adverse with findings																																												
290	Randfontein	GP	LM	R	R	R	R	R	N		N	N		N	N	A	R			R	R	R	R		R		R			A		R	A	R	R	M			-	164,6m	11,2m			
291	Westonaria	GP	LM	N	R	A	R	R	N	R	N	R	N	N	R	N	N			R	R	R	N	R	R	R	R			R	R	M						278,9m	28,3m	8,4m				
292	Vhembe district	LP	DM	R	R	R	R	R	R	R	R	R	R	N	N	R				R	R	R	A	R	A	N	A	R	R	A	R	A	R	M					258,0m	205,0m	31,1m			
293	Oudtshoorn	WC	LM	R	R		R	N	N	N		N		N	N	N	R			R	R	R	R	N	R	N	R	R		R	R	R	R	M					95,2m	110,8m	4,1m			
Disclaimed with findings																																												
294	Inkwanca	EC	LM	R	R	R	R	R	R	R	R	R	R	R	A	R	A	N			R	R	R	R	R	R	R	R	R	R	N	R	R						-	0,19m	0,62m			
295	Inxuba Yethemba	EC	LM	R	R	R	R	R	R	R	R	R	R	R	A	R	R			R	R	R	R	R	R	R	R	A	R	R	R	R	R	R	M				19,1m	1,3m	1,1m			
296	Port St. Johns	EC	LM	R	R	R	N	R	R		R		R	R	R	R				R	R		R	N	N	N	N	R	N	R	R	R	R	R	M				3,7m	30,5m	1,5m			
297	Sundays River Valley	EC	LM	R	R	R	R	N	N		N	N	N	N		R				R	R	R	N	N	R	N	N	R	N	N	N	N	N	R	M				11,3m	72,4m	0,69m			
298	Alfred Nzo Development Agency	EC	ME	R	R	R	R	N	R	N	R		R	R	N	R	R			R	R	N	R	R	R	A	R	R		R									-	5,4m	0,12m			
299	Mafube	FS	LM	R	R	R	R	R	R		R	R	A	R	R	R	R			R	R	R	R		R	R	R	A	R	R	R	R	R	A	R	M			110,6m	9,8m	9,8m			
300	Maluti-A-Phofung	FS	LM	R	R	R	R	R	N	R	R		R	R	R		R	R			R	R	R	R	R	A	R	R	R	R	R	R	A	R	M				957,9m	30,8m	77,7m			
301	Matjhabeng	FS	LM	R	R	R	R	R	R		R	R	R	N	A	R				R	R	N	R	A	R	R	R	R	A	R	R	R	R	M				443,3m	226,1m	151,8m				
302	uMkhanyakude district	KZN	DM	R	R	R	R		R	R	R	R	N	N	R		R	R			R	R	N		A	N	N	R	A	R	N	A	R	M				125,0m	130,4m	0,21m				
303	Mopani district	LP	DM	R	R	R	R	R	R		R	R	R		A	N				R	R	R	N	N	R	R	R	R		R	A	A	R	M				1,0m	8,2m	0,06m				
304	Ephraim Mogale	LP	LM	R	R	R	R	R	R		N	R	A	R		R	R			R	R	R	R		R	A	R	A	N	R	R	R	R	R					-	-	0,36m			
305	Mogalakwena	LP	LM	R	R		R	N	N	N		N	N	N		N	R			N	R		N	N		A	N	N	R	N	N	N	N	N	R	M				47,9m	175,5m	0,39m		
306	Thabazimbi	LP	LM	R	R	R	R	R	N	N	R	R	R	R	R	R				R	R	A	R	N	R	R	R			R	R	R	R	R	M				30,8m	13,2m	18,3m			
307	Tubatse	LP	LM	R	R	R	R	R	R		R	R	A	R	A	R				R	R	R	A		R	R	R	R		A	A	A	R	M				1,4m	130,2m	1,5m				

