Annexure 3: *Assessment of auditees' key controls at the time of the audit*

Number	Auditee	Province	Leadership – Movement F	Leadership – Movement P	Leadership – Movement C	Financial and performance – Movement F	Financial and performance – Movement P	Financial and performance – Movement C	Governance – Movement F	Governance – Movement P	Governance – Movement C
Metropolitan municipalities											
1	Ekurhuleni metro	GP	⇔	↓	↓	⇔	⇔	⇔	⇔	⇔	⇔
2	eThekwini metro	KZN	⇔	⇔	⇔	↑	↓	⇔	⇔	⇔	⇔
3	City of Cape Town metro	WC	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
4	Mangaung metro	FS	↓	↓	↓	↑	↓	⇔	⇔	↓	⇔
5	City of Johannesburg metro	GP	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
6	City of Tshwane metro	GP	↓	⇔	⇔	↓	⇔	↓	↑	↑	↑
7	Buffalo City metro	EC	↓	⇔	⇔	⇔	↑	⇔	⇔	⇔	⇔
8	Nelson Mandela Bay metro	EC	⇔	⇔	⇔	↑	↑	⇔	⇔	⇔	⇔
District municipalities											
9	Joe Gqabi district	EC	↑	⇔	↑	⇔	↓	↑	⇔	⇔	⇔
10	Sarah Baartman district	EC	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
11	Thabo Mofutsanyana district	FS	⇔	⇔	↑	↑	⇔	⇔	↑	↑	↑
12	Sedibeng district	GP	⇔	⇔	↓	↓	⇔	↓	⇔	⇔	⇔
13	Ilembe district	KZN	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
14	Umgungundlovu district	KZN	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
15	Uthungulu district	KZN	↓	⇔	⇔	↓	⇔	⇔	⇔	⇔	⇔
16	Zululand district	KZN	↑	↑	↑	↑	↑	↑	↑	↑	↑
17	Ehlanzeni district	MP	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
18	Nkangala district	MP	↑	↑	↑	↑	↑	↑	⇔	⇔	⇔
19	Frances Baard district	NC	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
20	ZF Mgcawu district	NC	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
21	Cape Winelands district	WC	⇔	↑	⇔	⇔	↑	⇔	⇔	⇔	⇔
22	Eden district	WC	⇔	↓	⇔	⇔	↓	↓	⇔	⇔	⇔
23	Overberg district	WC	↑	⇔	↑	⇔	↑	↑	↑	↑	↑
24	West Coast district	WC	⇔	↑	⇔	↓	↓	↓	⇔	⇔	⇔
25	Amathole district	EC	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔	⇔
26	Fezile Dabi district	FS	↑	↑	↑	↑	↑	↑	⇔	⇔	⇔
27	Lejweleputswa district	FS	⇔	⇔	↓	⇔	⇔	⇔	⇔	⇔	⇔
28	West Rand district	GP	↑	⇔	⇔	↑	⇔	⇔	↑	⇔	⇔
29	Harry Gwala district	KZN	↓	↑	⇔	↓	⇔	⇔	⇔	↑	⇔

Column headings: Audit opinion; Predetermined objectives; Compliance with legislation; **Leadership**: Movement, Effective leadership culture, Oversight responsibility, Human resource management, Policies & procedures, Action plans, Information technology governance; **Financial and performance**: Movement, Proper record keeping, Processing and reconciling controls, Reporting, Compliance, Information technology systems controls; **Governance**: Movement, Risk management, Internal audit, Audit committee (each assessed under F, P, C, O).

Unqualified with no findings | Unqualified with findings | Qualified with findings | Adverse with findings | Disclaimed with findings | With findings

MET = metropolitan municipality
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Number	Auditee	Province	Audit opinion	Predetermined objectives	Compliance with legislation	Leadership: Movement F	Leadership: Movement P	Leadership: Movement C	Leadership: Effective leadership culture	Leadership: Oversight responsibility	Leadership: Human resource management	Leadership: Policies & procedures	Leadership: Action plans	Leadership: Information technology governance	Financial and performance: Movement F	Financial and performance: Movement P	Financial and performance: Movement C	Financial and performance: Proper record keeping	Financial and performance: Processing and reconciling controls	Financial and performance: Reporting	Financial and performance: Compliance	Financial and performance: Information technology systems controls	Governance: Movement F	Governance: Movement P	Governance: Movement C	Governance: Risk management	Governance: Internal audit	Governance: Audit committee
30	Ugu district	KZN				↑	↑	↑							↑	↑	↑						↑	↑	↑			
31	uMzinyathi district	KZN				↓	↔	↓							↓	↔	↔						↓	↑	↓			
32	Capricorn district	LP				↓	↔	↔							↓	↔	↔						↓	↔	↔			
33	Sekhukhune district	LP				↔	↔	↔							↔	↔	↔						↑	↑	↔			
34	Waterberg district	LP				↔	↓	↓							↓	↓	↓						↓	↓	↓			
35	Gert Sibande district	MP				↑	↑	↑							↑	↑	↑						↑	↑	↑			
36	John Taolo Gaetsewe district	NC				↓	↓	↔							↓	↓	↓						↔	↔	↔			
37	Namakwa district	NC				↔	↔	↔							↔	↔	↔						↑	↔	↔			
38	Pixley Ka Seme district	NC				↔	↔	↔							↔	↔	↔						↑	↔	↔			
39	Dr Kenneth Kaunda district	NW				↓	↓	↓							↓	↓	↓						↔	↔	↔			
40	Central Karoo district	WC				↔	↑	↑							↔	↔	↓						↔	↔	↔			
41	Alfred Nzo district	EC				↔	↔	↔							↔	↔	↔						↔	↔	↔			
42	Chris Hani district	EC				↔	↑	↔							↔	↑	↔						↔	↔	↔			
43	OR Tambo district	EC				↑	↑	↑							↑	↑	↑						↑	↑	↑			
44	Xhariep district	FS				↓	↓	↔							↔	↔	↔						↑	↔	↔			
45	Amajuba district	KZN				↑	↑	↑							↔	↔	↔						↔	↔	↔			
46	uThukela district	KZN				↑	↔	↑							↑	↔	↑						↑	↔	↑			
47	Dr Ruth S Mompati district	NW				↑	↓	↔							↔	↓	↔						↓	↔	↔			
48	Vhembe district	LP				↔	↔	↔							↔	↔	↔						↔	↔	↔			
49	uMkhanyakude district	KZN				↓	↓	↓							↔	↔	↔						↑	↑	↑			
50	Mopani district	LP				↔	↔	↔							↓	↓	↔						↓	↓	↑			
51	Ngaka Modiri Molema district	NW				↔	↔	↔							↔	↔	↔						↑	↑	↑			
Local municipalities																												
52	Ingquza Hill	EC				↑	↑	↑							↑	↑	↑						↑	↑	↑			
53	Matatiele	EC				↑	↑	↑							↑	↑	↑						↑	↑	↑			
54	Senqu	EC				↓	↑	↑							↓	↑	↑						↑	↑	↑			
55	Midvaal	GP				↔	↔	↔							↔	↔	↔						↔	↔	↔			
56	Mogale City	GP				↔	↓	↓							↑	↓	↔						↔	↔	↔			
57	Ezinqoleni	KZN				↔	↔	↔							↔	↔	↔						↔	↔	↔			
58	Hibiscus Coast	KZN				↑	↔	↑							↑	↔	↑						↔	↔	↔			
59	Mandeni	KZN				↔	↔	↑							↔	↔	↑						↔	↔	↑			
60	Msinga	KZN				↔	↔	↔							↔	↔	↔						↔	↔	↔			
61	Msunduzi	KZN				↑	↑	↑							↑	↔	↑						↔	↔	↔			
62	Nquthu	KZN				↔	↔	↔							↑	↑	↑						↑	↑	↑			
63	Okhahlamba	KZN				↑	↑	↑							↑	↔	↔						↔	↔	↔			
64	Ubuhlebezwe	KZN				↔	↔	↔							↔	↔	↔						↔	↔	↔			

Number	Auditee	Province	Leadership Movement F	Leadership Movement P	Leadership Movement C	Financial and performance Movement F	Financial and performance Movement P	Financial and performance Movement C	Governance Movement F	Governance Movement P	Governance Movement C
65	Umdoni	KZN	↑	↑	↑	↑	↑	↑	↔	↔	↔
66	uMhlabuyalingana	KZN	↑	↑	↑	↑	↑	↑	↔	↔	↔
67	uMhlathuze	KZN	↑	↓	↓	↔	↓	↔	↔	↔	↔
68	Umuziwabantu	KZN	↑	↑	↑	↑	↑	↑	↑	↑	↑
69	Umzumbe	KZN	↔	↔	↔	↔	↑	↔	↔	↔	↔
70	Bitou	WC	↔	↑	↔	↔	↑	↔	↔	↔	↔
71	Breede Valley	WC	↔	↔	↔	↑	↑	↔	↔	↔	↔
72	Cape Agulhas	WC	↔	↔	↔	↓	↔	↑	↓	↔	↔
73	Drakenstein	WC	↑	↔	↔	↑	↓	↔	↔	↔	↔
74	George	WC	↓	↔	↓	↔	↔	↓	↔	↔	↔
75	Hessequa	WC	↑	↔	↓	↑	↔	↑	↔	↔	↔
76	Knysna	WC	↑	↓	↔	↔	↓	↑	↔	↔	↔
77	Langeberg	WC	↑	↑	↑	↔	↔	↓	↔	↔	↔
78	Matzikama	WC	↑	↑	↑	↔	↔	↔	↑	↑	↑
79	Mossel Bay	WC	↔	↔	↔	↔	↔	↔	↔	↔	↔
80	Overstrand	WC	↑	↔	↔	↔	↔	↔	↔	↔	↔
81	Saldanha Bay	WC	↔	↔	↑	↑	↔	↑	↔	↑	↑
82	Stellenbosch	WC	↑	↑	↑	↔	↓	↑	↔	↔	↔
83	Swartland	WC	↑	↑	↑	↑	↑	↓	↔	↔	↔
84	Swellendam	WC	↔	↑	↔	↓	↑	↓	↑	↑	↑
85	Theewaterskloof	WC	↑	↔	↔	↔	↔	↔	↔	↔	↔
86	Witzenberg	WC	↔	↔	↔	↑	↔	↔	↔	↔	↔
87	Amahlati	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
88	Baviaans	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
89	Blue Crane Route	EC	↔	↑	↔	↑	↑	↑	↓	↑	↓
90	Camdeboo	EC	↔	↑	↔	↑	↑	↑	↑	↑	↑
91	Elundini	EC	↔	↔	↓	↑	↔	↔	↔	↔	↔
92	Emalahleni	EC	↑	↔	↑	↑	↔	↑	↔	↔	↔
93	Engcobo	EC	↑	↔	↔	↑	↔	↔	↑	↔	↔
94	Intsika Yethu	EC	↑	↔	↑	↑	↔	↑	↔	↔	↑
95	Kou Kamma	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
96	Kouga	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
97	Maletswai	EC	↓	↔	↔	↓	↔	↔	↔	↔	↔

Other column headings: Audit opinion; Predetermined objectives; Compliance with legislation; Leadership: Effective leadership culture, Oversight responsibility, Human resource management, Policies & procedures, Action plans, Information technology governance (each F P C O); Financial and performance: Proper record keeping, Processing and reconciling controls, Reporting, Compliance, Information technology systems controls (each F P C O); Governance: Risk management, Internal audit, Audit committee (each F P C O).

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98	Nxuba	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
99	Nyandeni	EC	↔	↔	↑	↑	↑	↑	↔	↑	↔
100	Sakhisizwe	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
101	Umzimvubu	EC	↔	↑	↔	↑	↑	↔	↑	↑	↑
102	Dihlabeng	FS	↔	↔	↓	↔	↔	↔	↓	↓	↓
103	Metsimaholo	FS	↔	↔	↔	↔	↑	↔	↔	↔	↔
104	Mohokare	FS	↑	↑	↑	↑	↑	↑	↑	↑	↑
105	Nala	FS	↔	↔	↑	↔	↔	↔	↔	↔	↔
106	Setsoto	FS	↔	↑	↑	↔	↔	↔	↑	↑	↑
107	Tokologo	FS	↔	↔	↔	↑	↑	↑	↑	↑	↑
108	Tswelopele	FS	↔	↑	↑	↑	↑	↑	↑	↑	↑
109	Emfuleni	GP	↑	↔	↔	↑	↔	↔	↔	↔	↔
110	Lesedi	GP	↔	↔	↓	↔	↓	↓	↔	↓	↓
111	Merafong City	GP	↑	↔	↔	↔	↔	↔	↓	↔	↔
112	Abaqulusi	KZN	↔	↔	↔	↔	↓	↓	↔	↔	↔
113	Dannhauser	KZN	↓	↓	↓	↓	↓	↓	↓	↓	↓
114	eDumbe	KZN	↑	↑	↑	↔	↑	↔	↔	↔	↔
115	eMadlangeni	KZN	↓	↑	↑	↓	↔	↔	↔	↓	↓
116	eMnambithi / Ladysmith	KZN	↓	↔	↔	↓	↓	↓	↔	↔	↔
117	Endumeni	KZN	↑	↓	↑	↑	↓	↑	↑	↑	↑
118	Greater Kokstad	KZN	↓	↔	↓	↑	↓	↔	↓	↔	↓
119	Hlabisa	KZN	↑	↑	↑	↑	↑	↑	↑	↑	↑
120	Imbabazane	KZN	↓	↓	↓	↔	↑	↔	↔	↔	↔
121	Impendle	KZN	↓	↓	↑	↓	↔	↑	↔	↔	↔
122	Indaka	KZN	↓	↓	↓	↑	↓	↔	↓	↓	↓
123	Ingwe	KZN	↔	↓	↔	↔	↓	↓	↔	↓	↓
124	Kwa Sani	KZN	↔	↓	↔	↑	↓	↓	↔	↓	↑
125	Kwadukuza	KZN	↔	↑	↔	↑	↔	↔	↔	↔	↓
126	Maphumulo	KZN	↓	↔	↔	↔	↔	↔	↑	↑	↑
127	Mfolozi	KZN	↑	↑	↑	↑	↑	↑	↔	↔	↔
128	Mkhambathini	KZN	↓	↓	↓	↓	↓	↓	↓	↓	↓
129	Mthonjaneni	KZN	↓	↓	↓	↓	↓	↓	↔	↔	↔
130	Mtubatuba	KZN	↔	↑	↑	↔	↑	↑	↑	↑	↑
131	Ndwedwe	KZN	↑	↑	↑	↑	↑	↑	↑	↑	↑
132	Nkandla	KZN	↔	↔	↔	↔	↔	↑	↔	↔	↔

Number	Auditee	Province	Leadership – Movement F	Leadership – Movement P	Leadership – Movement C	Financial and performance – Movement F	Financial and performance – Movement P	Financial and performance – Movement C	Governance – Movement F	Governance – Movement P	Governance – Movement C
133	Nongoma	KZN	↑	↑	↑	↔	↓	↔	↑	↑	↑
134	Ntambanana	KZN	↓	↓	↓	↓	↓	↓	↔	↔	↔
135	Richmond	KZN	↓	↓	↓	↓	↓	↓	↓	↓	↓
136	The Big Five False Bay	KZN	↑	↑	↑	↓	↓	↑	↑	↑	↑
137	Ulundi	KZN	↑	↑	↑	↑	↔	↑	↔	↑	↔
138	Umlalazi	KZN	↓	↔	↓	↑	↔	↔	↔	↔	↔
139	Umngeni	KZN	↔	↔	↔	↔	↔	↔	↑	↑	↑
140	uMshwathi	KZN	↔	↑	↑	↓	↔	↓	↓	↓	↓
141	Umvoti	KZN	↓	↔	↓	↓	↑	↓	↓	↓	↓
142	uMzimkhulu	KZN	↓	↓	↔	↓	↓	↑	↓	↓	↔
143	uPhongolo	KZN	↓	↓	↓	↓	↓	↓	↓	↓	↓
144	Bela-Bela	LP	↔	↓	↓	↔	↔	↔	↔	↔	↔
145	Lephalale	LP	↑	↓	↑	↔	↓	↔	↑	↓	↑
146	Makhudutamaga	LP	↔	↑	↔	↔	↑	↔	↔	↔	↔
147	Molemole	LP	↑	↑	↑	↑	↑	↑	↑	↑	↑
148	Musina	LP	↔	↑	↔	↔	↑	↔	↔	↑	↔
149	Polokwane	LP	↑	↔	↔	↑	↔	↓	↔	↔	↔
150	Thulamela	LP	↔	↑	↔	↓	↑	↔	↔	↔	↔
151	Chief Albert Luthuli	MP	↔	↔	↔	↓	↔	↔	↔	↔	↔
152	Dipaleseng	MP	↔	↔	↔	↔	↔	↔	↔	↔	↔
153	Dr Pixley Ka Isaka Seme	MP	↑	↑	↑	↑	↔	↔	↔	↔	↔
154	Govan Mbeki	MP	↑	↑	↑	↑	↑	↑	↔	↔	↔
155	Lekwa	MP	↓	↑	↔	↓	↔	↓	↔	↑	↔
156	Mbombela	MP	↑	↑	↔	↓	↔	↔	↑	↑	↑
157	Nkomazi	MP	↑	↔	↑	↑	↑	↑	↔	↔	↔
158	Steve Tshwete	MP	↑	↑	↑	↓	↓	↔	↔	↔	↔
159	Umjindi	MP	↓	↑	↑	↑	↑	↔	↔	↔	↔
160	//Khara Hais	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
161	Emthanjeni	NC	↔	↔	↔	↔	↔	↔	↔	↔	↓
162	Kareeberg	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
163	Khai-Ma	NC	↓	↓	↓	↓	↔	↔	↔	↔	↔
164	Sol Plaatje	NC	↑	↔	↔	↑	↔	↔	↔	↔	↔
165	Umsobomvu	NC	↔	↓	↔	↑	↓	↔	↔	↓	↔

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Number	Auditee	Province	Leadership – Movement F	Leadership – Movement P	Leadership – Movement C	Financial and performance – Movement F	Financial and performance – Movement P	Financial and performance – Movement C	Governance – Movement F	Governance – Movement P	Governance – Movement C
166	Naledi	NW	↑	↔	↑	↓	↔	↔	↑	↔	↔
167	Ramotshere Moiloa	NW	↑	↑	↑	↑	↔	↔	↑	↑	↑
168	Ratlou	NW	↑	↔	↑	↑	↑	↑	↑	↔	↔
169	Rustenburg	NW	↔	↔	↔	↔	↔	↔	↔	↔	↔
170	Tlokw e	NW	↓	↔	↔	↓	↔	↔	↔	↔	↔
171	Beaufort West	WC	↓	↓	↓	↓	↓	↔	↓	↔	↔
172	Berg River	WC	↑	↑	↑	↔	↓	↑	↑	↑	↔
173	Cederberg	WC	↑	↑	↑	↔	↔	↑	↓	↓	↔
174	Kannaland	WC	↑	↑	↑	↑	↑	↑	↓	↓	↓
175	Laingsburg	WC	↔	↑	↔	↓	↑	↔	↔	↔	↔
176	Prince Albert	WC	↓	↓	↓	↔	↔	↔	↔	↔	↔
177	Gariep	EC	↑	↔	↔	↓	↔	↓	↓	↓	↓
178	Great Kei	EC	↑	↔	↑	↑	↔	↑	↔	↔	↔
179	King Sabata Dalindyebo	EC	↔	↔	↔	↑	↔	↔	↔	↔	↔
180	Lukhanji	EC	↑	↔	↑	↑	↔	↔	↔	↔	↔
181	Makana	EC	↑	↔	↔	↑	↔	↔	↔	↔	↔
182	Mbhashe	EC	↔	↔	↑	↑	↔	↔	↔	↔	↔
183	Mbizana	EC	↔	↑	↔	↔	↑	↔	↑	↑	↔
184	Mhlontlo	EC	↔	↑	↔	↑	↑	↑	↔	↔	↔
185	Mnquma	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
186	Ndlambe	EC	↑	↔	↔	↑	↔	↔	↔	↔	↔
187	Ngqushw a	EC	↑	↔	↔	↔	↔	↔	↔	↔	↔
188	Nkonkobe	EC	↑	↓	↔	↔	↓	↔	↓	↓	↔
189	Ntabankulu	EC	↑	↑	↑	↑	↑	↔	↔	↔	↔
190	Tsolw ana	EC	↓	↔	↔	↓	↔	↔	↔	↔	↔
191	Kopanong	FS	↓	↓	↓	↓	↓	↓	↓	↓	↓
192	Letsemeng	FS	↔	↔	↔	↔	↔	↔	↔	↔	↔
193	Mantsopa	FS	↑	↓	↔	↑	↓	↔	↓	↓	↓
194	Masilonyana	FS	↓	↔	↔	↓	↔	↓	↑	↑	↑
195	Moqhaka	FS	↑	↑	↑	↑	↑	↑	↑	↑	↑
196	Naledi	FS	↑	↑	↑	↑	↓	↓	↓	↓	↔
197	Nketoana	FS	↓	↓	↔	↓	↔	↔	↓	↓	↓
198	Jozini	KZN	↑	↑	↑	↑	↑	↑	↑	↑	↔
199	Mpofana	KZN	↔	↔	↔	↔	↔	↔	↓	↓	↓
200	New castle	KZN				↑	↓	↑	↑	↓	↑

Number	Auditee	Province	Leadership – Movement F	Leadership – Movement P	Leadership – Movement C	Financial and performance – Movement F	Financial and performance – Movement P	Financial and performance – Movement C	Governance – Movement F	Governance – Movement P	Governance – Movement C
201	Umtshezi	KZN	↓	↓	↓	↓	↓	↓	↓	↓	↓
202	Vulamehlo	KZN	↔	↔	↔	↓	↓	↓	↔	↓	↓
203	Aganang	LP	↑	↓	↑	↔	↔	↔	↔	↔	↔
204	Ba-Phalaborwa	LP	↑	↑	↑	↑	↑	↔	↔	↔	↔
205	Blouberg	LP	↓	↓	↓	↓	↓	↓	↓	↓	↓
206	Elias Motsoaledi	LP	↑	↑	↑	↔	↑	↔	↑	↑	↑
207	Fetakgomo	LP	↑	↔	↑	↑	↔	↑	↑	↔	↑
208	Greater Giyani	LP	↓	↔	↔	↔	↔	↔	↔	↔	↔
209	Greater Letaba	LP	↔	↔	↔	↔	↔	↔	↔	↔	↔
210	Greater Tzaneen	LP	↑	↑	↑	↑	↑	↑	↓	↓	↓
211	Lepelle Nkumpi	LP	↔	↔	↔	↔	↔	↔	↔	↔	↔
212	Makhado	LP	↓	↑	↓	↔	↑	↔	↔	↑	↔
213	Maruleng	LP	↔	↔	↓	↓	↓	↓	↓	↓	↓
214	Modimolle	LP	↔	↔	↔	↑	↑	↑	↔	↔	↔
215	Mookgophong	LP	↑	↔	↑	↔	↔	↔	↑	↑	↔
216	Mutale	LP	↑	↓	↔	↔	↓	↔	↔	↔	↔
217	Bushbuckridge	MP	↓	↓	↓	↑	↓	↑	↔	↔	↔
218	Dr JS Moroka	MP	↓	↓	↓	↓	↓	↓	↔	↔	↔
219	Mkhondo	MP	↔	↔	↔	↑	↑	↑	↔	↔	↔
220	Thembisile Hani	MP	↓	↔	↔	↔	↔	↔	↔	↔	↔
221	Victor Khanye	MP	↑	↑	↑	↔	↔	↑	↔	↔	↔
222	!Kheis	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
223	Gamagara	NC	↓	↔	↔	↔	↑	↑	↔	↔	↔
224	Hantam	NC	↓	↔	↓	↓	↔	↔	↓	↔	↓
225	Joe Morolong	NC	↔	↔	↔	↔	↔	↔	↑	↑	↑
226	Kai !Garib	NC	↓	↔	↔	↔	↔	↔	↑	↔	↑
227	Kamiesberg	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
228	Karoo Hoogland	NC	↑	↔	↑	↔	↔	↔	↓	↔	↓
229	Mier	NC	↓	↔	↔	↔	↔	↔	↑	↔	↑
230	Nama Khoi	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
231	Richtersveld	NC	↓	↔	↓	↓	↓	↓	↓	↓	↓
232	Siyancuma	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
233	Thembelihle	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔

Column headings printed: Number, Auditee, Province, Audit opinion, Predetermined objectives, Compliance with legislation; Leadership: Movement (F, P, C), Effective leadership culture, Oversight responsibility, Human resource management, Policies & procedures, Action plans, Information technology governance (each F, P, C, O); Financial and performance: Movement (F, P, C), Proper record keeping, Processing and reconciling controls, Reporting, Compliance, Information technology systems controls (each F, P, C, O); Governance: Movement (F, P, C), Risk management, Internal audit, Audit committee (each F, P, C, O).

Unqualified with no findings | Unqualified with findings | Qualified with findings | Adverse with findings | Disclaimed with findings | With findings

MET = metropolitan municipality
DM = district municipality
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ME = municipal entity

Good | In progress | Intervention required | F Financial | P Performance | C Compliance | O Overall

↑ Improved | ↔ Unchanged | ↓ Regressed

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Number	Auditee	Province	Leadership – Movement F	Leadership – Movement P	Leadership – Movement C	Financial and performance – Movement F	Financial and performance – Movement P	Financial and performance – Movement C	Governance – Movement F	Governance – Movement P	Governance – Movement C
234	Ubuntu	NC	↓	↔	↔	↔	↔	↔	↔	↓	↔
235	Greater Taung	NW	↑	↔	↔	↑	↔	↔	↑	↔	↔
236	Kagisano-Molopo	NW	↑	↑	↔	↔	↑	↔	↑	↑	↔
237	Kgetleng River	NW	↑	↓	↑	↑	↔	↑	↔	↔	↔
238	Lekwa Teemane	NW	↑	↑	↑	↑	↑	↑	↔	↔	↔
239	Madibeng	NW	↓	↔	↓	↔	↔	↔	↔	↔	↔
240	Maquassi Hills	NW	↔	↔	↔	↔	↔	↔	↔	↔	↔
241	Matlosana	NW	↔	↔	↔	↔	↔	↔	↔	↔	↔
242	Moretele	NW	↔	↔	↔	↔	↑	↔	↑	↑	↑
243	Moses Kotane	NW	↓	↔	↔	↓	↔	↓	↔	↔	↔
244	Randfontein	GP	↓	↓	↓	↔	↔	↔	↔	↔	↔
245	Westonaria	GP	↔	↓	↔	↑	↓	↔	↔	↔	↔
246	Oudtshoorn	WC	↓	↔	↔	↔	↔	↔	↔	↔	↔
247	Inkwanca	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
248	Inxuba Yethemba	EC	↓	↓	↓	↔	↔	↔	↔	↔	↔
249	Port St Johns	EC	↓	↓	↓	↓	↓	↓	↓	↓	↓
250	Sundays River Valley	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
251	Mafube	FS	↔	↔	↔	↔	↔	↔	↔	↔	↔
252	Maluti-A-Phofung	FS	↓	↓	↔	↑	↔	↔	↑	↑	↑
253	Matjhabeng	FS	↑	↑	↑	↔	↑	↔	↔	↔	↔
254	Ephraim Mogale	LP	↔	↔	↔	↔	↔	↔	↔	↔	↔
255	Mogalakwena	LP	↓	↓	↓	↓	↓	↓	↓	↓	↓
256	Thabazimbi	LP	↔	↔	↔	↔	↔	↔	↑	↔	↔
257	Tubatse	LP	↔	↔	↔	↔	↔	↔	↔	↔	↔
258	Emakhazeni	MP	↓	↔	↔	↑	↑	↔	↔	↔	↔
259	Emalahleni	MP	↑	↑	↑	↔	↔	↔	↔	↔	↔
260	Msukaligwa	MP	↓	↓	↓	↔	↔	↔	↔	↔	↔
261	Thaba Chweu	MP	↔	↔	↔	↔	↔	↓	↑	↔	↔
262	Ga-Segonyana	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
263	Kgatelopele	NC	↔	↔	↔	↔	↔	↔	↑	↑	↑
264	Magareng	NC	↔	↔	↔	↔	↔	↔	↓	↔	↔
265	Phokwane	NC	↔	↔	↔	↔	↔	↔	↑	↑	↑
266	Siyathemba	NC	↓	↔	↓	↓	↔	↔	↔	↔	↓
267	Tsantsabane	NC	↔	↔	↔	↔	↔	↔	↔	↔	↔
268	Ditsobotla	NW	↔	↔	↔	↔	↔	↔	↔	↔	↔

Number	Auditee	Province	Leadership – Movement F	Leadership – Movement P	Leadership – Movement C	Financial and performance – Movement F	Financial and performance – Movement P	Financial and performance – Movement C	Governance – Movement F	Governance – Movement P	Governance – Movement C
269	Mafikeng	NW	↓	↔	↔	↓	↔	↔	↔	↔	↔
270	Mamusa	NW	↔	↔	↔	↔	↔	↔	↔	↑	↔
271	Tswaing	NW	↓	↓	↓	↓	↓	↓	↓	↓	↓
272	Ventersdorp	NW	↓	↔	↔	↔	↔	↔	↔	↔	↔
Municipal entities											
273	Joe Gqabi Economic Development Agency	EC	↔	↑	↑	↔	↔	↑	↑	↑	↑
274	Mandela Bay Development Agency	EC	↔	↑	↔	↔	↔	↔	↔	↔	↔
275	Brakpan Bus Company	GP	↓	↔	↑	↔	↓	↓	↔	↔	↔
276	Ekurhuleni Development Company	GP	↓	↓	↓	↓	↔	↓	↔	↔	↔
277	Germiston Phase II Housing Company	GP	↓	↓	↓	↓	↔	↓	↔	↔	↔
278	Joburg City Theatres	GP	↔	↑	↔	↔	↑	↑	↔	↑	↑
279	Joburg Property Company	GP	↑	↔	↔	↑	↓	↔	↔	↔	↔
280	Johannesburg Development Agency	GP	↑	↑	↑	↑	↑	↑	↑	↑	↑
281	Johannesburg Roads Agency	GP	↓	↓	↓	↔	↔	↔	↔	↔	↔
282	Johannesburg Social Housing Company	GP	↑	↔	↔	↓	↔	↔	↔	↔	↔
283	Lethabong Housing Institute	GP	↓	↓	↓	↓	↔	↓	↔	↔	↔
284	Pharoe Park Housing Company	GP	↓	↓	↓	↓	↔	↓	↔	↔	↔
285	Pikitup Johannesburg	GP	↑	↔	↑	↑	↓	↔	↔	↔	↔
286	Durban Marine Theme Park	KZN	↑	↔	↔	↔	↔	↔	↔	↔	↔
287	ICC, Durban	KZN	↔	↔	↔	↓	↔	↔	↔	↔	↔
288	Ilembe Management Development Enterprise	KZN	↔	↔	↔	↔	↔	↔	↔	↔	↔
289	Ugu South Coast Tourism	KZN	↑	↔	↔	↑	↔	↔	↔	↔	↔
290	Cape Town International Convention Centre	WC	↔	↔	↔	↓	↓	↓	↔	↔	↔
291	Blue Crane Route Development Agency	EC	↑	↔	↔	↑	↔	↔	↔	↔	↔
292	Buffalo City Development Agency	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
293	Cacadu Development Agency	EC	↔	↓	↔	↔	↓	↓	↔	↔	↔
294	Chris Hani Development Agency	EC	↑	↑	↑	↑	↑	↑	↑	↑	↑
295	Nkonkobe Economic Development Agency	EC	↑	↑	↑	↑	↑	↑	↑	↑	↑
296	Ntinga OR Tambo Development Agency	EC	↔	↔	↔	↔	↔	↔	↔	↔	↔
297	Port St Johns Development Agency	EC	↑	↔	↑	↑	↔	↑	↑	↑	↑
298	Centlec	FS	↑	↑	↔	↓	↑	↔	↑	↑	↑
299	Lejwe Le Putswa Development Agency	FS	↔	↔	↔	↔	↔	↔	↔	↔	↔

Audit opinion	Predetermined objectives	Compliance with legislation	Leadership: Effective leadership culture (F P C O)	Oversight responsibility (F P C O)	Human resource management (F P C O)	Policies & procedures (F P C O)	Action plans (F P C O)	Information technology governance (F P C O)	Financial and performance: Proper record keeping (F P C O)	Processing and reconciling controls (F P C O)	Reporting (F P C O)	Compliance (F P C O)	Information technology systems controls (F P C O)	Governance: Risk management (F P C O)	Internal audit (F P C O)	Audit committee (F P C O)

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Good | In progress | Intervention required | F Financial | P Performance | C Compliance | O Overall
↑ Improved | ↔ Unchanged | ↓ Regressed

						Leadership																										
Number	Auditee	Province	Audit opinion	Predetermined objectives	Compliance with legislation	Movement			Effective leadership culture				Oversight responsibility				Human resource management				Policies & procedures				Action plans				Information technology governance			
						F	P	C	F	P	C	O	F	P	C	O	F	P	C	O	F	P	C	O	F	P	C	O	F	P	C	O
300	Maluti-A-Phofung Water	FS				↓	↓	↑																								
301	City Pow er Johannesburg	GP				↑	↓	↑																								
302	East Rand Water Care Company	GP				↔	↔	↔																								
303	Housing Company Tshw ane	GP				↔	↑	↑																								
304	Joburg Market	GP				↔	↔	↔																								
305	Johannesburg City Parks	GP				↔	↓	↔																								
306	Johannesburg Metropolitan Bus Services	GP				↓	↓	↓																								
307	Johannesburg Water	GP				↑	↑	↑																								
308	Sandspruit Works Association	GP				↓	↓	↓																								
309	Tshw ane Economic Development Agency	GP				↔	↔	↓																								
310	West Rand Development Agency	GP				↑	↔	↑																								
311	South Coast Development Agency	KZN				↑	↑	↑																								
312	Uthukela Water	KZN				↓	↓	↓																								
313	Greater Tzaneen Economic Development Agency	LP				↔	↔	↔																								
314	Polokw ane Housing Association	LP				↑	↔	↔																								
315	Thaba Chw eu Local Economic Development Agency	MP				↔	↔	↔																								
316	Dr KKDM Economic Agency	NW				↓	↓	↓																								
317	Lekw a Teemane Development Agency	NW				↔	↓	↔																								
318	Rustenburg Water Services Trust	NW				↔	↑	↔																								
319	Central Karoo Economic Development Agency	WC				↓	↔	↔																								
320	Amathole Economic Development Agency	EC				↓	↔	↓																								
321	Sisonke Economic Development Agency	KZN				↓	↓	↓																								
322	Umjindi Local Economic Development Agency	MP				↑	↑	↑																								
323	Alfred Nzo Development Agency	EC				↔	↔	↔																								
324	Sekhukhune Development Agency	LP				↓	↓	↓																								

	Financial and performance																						
Number	Movement			Proper record keeping				Processing and reconciling controls				Reporting				Compliance				Information technology systems controls			
	F	P	C	F	P	C	O	F	P	C	O	F	P	C	O	F	P	C	O	F	P	C	O
300	↓	↓	↔																				
301	↑	↔	↑																				
302	↓	↑	↑																				
303	↔	↓	↓																				
304	↓	↓	↔																				
305	↓	↔	↔																				
306	↓	↔	↓																				
307	↔	↔	↑																				
308	↓	↓	↓																				
309	↑	↔	↔																				
310	↑	↔	↑																				
311	↑	↑	↑																				
312	↓	↓	↓																				
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314	↔	↔	↔																				
315	↔	↔	↔																				
316	↔	↑	↔																				
317	↔	↓	↔																				
318	↔	↔	↔																				
319	↓	↓	↓																				
320	↓	↔	↓																				
321	↓	↓	↓																				
322	↑	↔	↑																				
323	↔	↔	↔																				
324	↓	↔	↓																				

	Governance														
Number	Movement			Risk management				Internal audit				Audit committee			
	F	P	C	F	P	C	O	F	P	C	O	F	P	C	O
300	↔	↓	↔												
301	↑	↑	↑												
302	↔	↔	↓												
303	↔	↑	↑												
304	↔	↔	↔												
305	↔	↔	↓												
306	↓	↓	↓												
307	↔	↑	↔												
308	↔	↔	↔												
309	↔	↔	↔												
310	↑	↔	↑												
311	↔	↔	↔												
312	↓	↓	↓												
313	↔	↔	↔												
314	↑	↑	↑												
315	↑	↑	↑												
316	↔	↔	↔												
317	↔	↔	↔												
318	↔	↔	↔												
319	↓	↔	↓												
320	↓	↔	↓												
321	↓	↓	↓												
322	↔	↔	↔												
323	↔	↔	↔												
324	↔	↔	↔												