

Nr.	Auditee	2015-16 audit outcome		2014-15 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-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 Aggregate misstatements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	0 annual performance report	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful 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 management	Transfer and conditional grants	Procurement management	HR 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												
20	National Heritage Council of South Africa	A	R	A	R								R				A												A			R	R	F			-	4.1m	0.53m													
21	National Library of South Africa	A	R	R	R	R	A					A	R				R	R	A				R	A	A				R			R	R				-	10.0m	0.007m													
22	National Museum		N		A	N											N																				-	-	0.003m													
23	Nelson Mandela National Museum		R	R	A	R	R										R	R					A						R			A	R				-	2.4m	-													
24	Pan South African Language Board		R	R	R	R	R	A	R	R	R		A		R	R	R	R	A			R	A				N		R	R	R	R	F				-	8.3m	0.51m													
25	Performing Arts Centre of the Free State		R	R	R	R	N		N	N			R	R			R	R	A	A			A	A	A	R	R		R			R	R	M			-	7.7m	-													
26	Robben Island Museum, Cape Town																															N					-	-	0.33m													
27	South Africa Library for the Blind			R		A	R										N	N									A				N			N	N			-	0.97m	-												
28	South Africa Heritage Resources Agency			R		A	R										A													N		R	N	F			-	4.0m	0.17m													
29	The South African State Theatre		N	R			R	R	N	N	N	N	N	N	N	A	N	N						A	A	A	N		A		N	R	M				-	13.3m	0.05m													
30	National English Literary Museum			R			R	R		N	R	N	A				R	R		A												N		R	F			-	-	0.01m												
31	The Playhouse Company																																					-	-	-												
32	War Museum of the Boer Republics			N													N																	F				-	-	-												
33	William Humphreys Art Gallery			R		A	R	R									R	N														N			N			-	0.18m	-												
34	Windybrow Theatre			R		A	R										N	A															A					-	0.64m	0.01m												
Portfolio: Basic Education																																																				
Departments																																																				
35	Basic Education		R	R		R	R									A	R																A	N					R	R	F			131.8m	599.7m	44.3m						
Public entities (Not audited by the AGSA)																																																				
36	Education Labour Relations Council					R	R																																													
37	South African Council of Educators			R		A	N											A																																		
38	Umalusi QA on Further Training and Education		R			N								R																																						
Portfolio: Communications																																																				
Departments																																																				
39	Communications																																																			
40	Government Communications and Information System																																																			
Public entities																																																				
41	Film and Publication Board			R			R																																													
42	Independent Communications Authority of South Africa		R	R			R	R							R																																					
43	Media Development and Diversity Agency			R			N																																													
44	South African Broadcasting Corporation		R	R			R	R		A	A	R																																								
45	The South African International Marketing Council Trust/Brand South Africa			A																																																

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Portfolio: Cooperative Governance and Traditional Affairs																																																	
Departments																																																	
46	Cooperative Governance																																																
47	Traditional Affairs		R		N												R	R			A	A																											
Public entities																																																	
48	Commission for the Promotion and Protection of the Rights of Cultural Religious and Linguistic Communities		R		A												A	N																															
49	Municipal Demarcation Board		N	R																			A																										
50	Municipal Infrastructure Support Agency																																																
51	South African Local Government Association (SALGA)																																																
Portfolio: Defence and Military Veterans																																																	
Departments																																																	
52	Defence		R		R																																												
53	Military Veterans		R	R		R	R																																										
Public entities																																																	
54	Armaments Corporation of South Africa																																																
55	Castle Control Board		A	A		R	R																																										
56	South African National Defence Force Fund																																																
57	Special Defence Account																																																
Portfolio: Economic Development																																																	
Departments																																																	
58	Economic Development		N	R																																													
Public entities																																																	
59	Competition Commission			N																																													
60	Competition Tribunal			R																																													
61	International Trade Administration Commission		N	R																																													
Portfolio: Energy																																																	
Departments																																																	
62	Energy																																																

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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Public entities																																																	
63	CEF		R	A	R															R	R							A					A			N	R				-	82.7m	11.1m						
64	Equalisation Fund		R	R	R													A	A		N								A				A	NR							-	-	-						
65	National Energy Regulator of South Africa																																																
66	National Nuclear Regulator																																																
67	National Radioactive Waste Disposal Institute (NRWDI)																																																
68	South African National Energy Development Institute		R	R	R	R														R	A																												
69	The South African Nuclear Energy Corporation																																																
Portfolio: Environmental Affairs																																																	
Departments																																																	
70	Environmental Affairs																																																
Public entities																																																	
71	iSimangaliso Wetland Park Authority																																																
72	South African National Biodiversity Institute (SANBI)		R			N															R																												
73	South African National Parks		A	A	R	R															A	A																											
74	South African Weather Services					A																																											
Portfolio: Finance (Treasury)																																																	
Departments																																																	
75	National Treasury		R	N	R	A															R	R																											
Public entities																																																	
76	Co-operative Banks Development Agency		N	R		R															N	N																											
77	Financial Intelligence Centre		N	R		R															N	N																											
78	Financial and Fiscal Commission		A			R																																											
79	Financial Services Board		A			R																																											
80	Government Pensions Administration Agency		R			R																A	N																										
81	Government Technical Advisory Centre (GTAC)					N	N																																										
82	Independent Regulatory Board for Auditors																																																
83	Land and Agricultural Bank of South Africa					N																																											
84	Office of the Ombud for Financial Service Providers					A																																											
85	Office of the Pension Funds Adjudicator		R			N																																											

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133	National Institute for the Humanities and Social Sciences																																									
134	National Skills Fund		A R		R R									A	A		R						A																	196.7m	-	
135	National Student Financial Aid Scheme		R R		R R									R			R									R														3.6m	-	
136	Northern Cape Urban TVET College		R		R	A	A	A		A	A		A						A																							
137	Northlink TVET College		R		R	A	R	R	N	A	R																															
138	Orbit TVET College																																									
139	Port Elizabeth TVET College		R		R																																				0.04m	
140	Public Service Sector Education and Training Authority		R R		R R			R		N			A	R			R	N																						0.11m	0.08m	
141	Quality Council for Trades and Occupations			N	A	A																																		0.19m		
142	Safety and Security Sector Education and Training Authority (SASSETA)		R R		N	R								N	R		R	N																						138.9m	0.6m	
143	Sedibeng TVET College																																									
144	Sekhukhune TVET College		R			N	N	R	N									N																								
145	Services Sector Education and Training Authority (Services SETA)				A	A																																			32.5m	
146	South African Qualifications Authority		R			N											A																								0.71m	
147	South Cape TVET College			N		A																																				
148	South West Gauteng TVET College																																									
149	Taletso TVET College		R		R			R	R	A																																
150	Transport Education and Training Authority (TETA)		R		R	A								A	N																										0.03m	
151	Tshwane South TVET College		R		R	R	R	R	N	R	R	N					A																									
152	Vuselela TVET College					R																																				
153	West Coast TVET College			N																																						
154	Western College for TVET		R		R	R	R	R		A	R	A					A																									
155	Wholesale and Retail Sector Education and Training Authority			N	R									N			R	R																							57.3m	0.27m
Public entities (Not audited by the AGSA)																																										
156	Boland TVET College																																									
157	Buffalo City TVET College																																									
158	Cape Peninsula University of Technology																																									

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159	Capricorn TVET College																																																	
160	Central University of Technology																																																	
161	College of Cape Town (TVET)																																																	
162	Durban University of Technology																																																	
163	Ehlanzeni TVET College																																																	
164	Ekuhuleni West TVET College				A																																													
165	Elangeni TVET College																																																	
166	False Bay TVET College																																																	
167	Flavius Mareka TVET College		R		N																																													
168	Gert Sibande TVET College																																																	
169	Majuba TVET College																																																	
170	Mangosuthu University of Technology				A																																													
171	Mopani South East TVET College		N															N																																
172	National Institute for Higher Education - MP																																																	
173	Nelson Mandela Metropolitan University																																																	
174	Nkangala TVET College																																																	
175	North West University																																																	
176	Northern Cape Rural TVET College		N		A													N																																
177	Rhodes University																																																	
178	Sol Plaatjie University																																																	
179	Thekwini TVET College																																																	
180	Tshwane North TVET College																																																	
181	Tshwane University of Technology																																																	
182	Umfoluzi TVET College																																																	
183	Umgungundlovu TVET College																																																	
184	University of Cape Town																																																	
185	University of Fort Hare																																																	
186	University of Johannesburg																																																	
187	University of Kwa-Zulu Natal																																																	
188	University of Limpopo																																																	
189	University of Mpumalanga																																																	
190	University of Pretoria																																																	
191	University of South Africa																																																	
192	University of Stellenbosch																																																	
193	University of the Free State																																																	
194	University of the Western Cape																																																	

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Sphere of government: Provincial

Eastern Cape

Departments

321	CoOperative Governance and Traditional Affairs		R			N														N								A					A		N	A	F			-	6.8m	5.5m
322	Economic Development, Environmental Affairs and Tourism		N	R		R								N	N					R	R					R	R	A	A	R	A	N	A		R	R	F			4.4m	151.5m	0.02m
323	Education		R	R		R	A	A	R		R	A	A	R	A	R				R	R		A			R	A	A	A	A	R	R	A		R	R	F			-	265.5m	73.6m
324	Health		R	R		R	R		A		A					R				R	R				A	R			A		R	A		R	R	F			-	11.5m	2.2m	
325	Human Settlements		R			R														R	A					N				A					R	R	M			-	0.02m	0.03m
326	Legislature			N		A														A	N											N			N	F			-	2.2m	0.003m	
327	Office of the Premier		R			N													A	N											A			R	F			-	3.0m	0.02m		
328	Provincial Treasury			A		N																										A			R				-	0.98m	-	
329	Roads and Public Works		R	R		R	R		A		A	A	A			R				A	R				A	N			A	A		R		R	R	F			-	659.6m	5.6m	
330	Rural Development and Agrarian Reform		R			R														R						N	N				A	A		N	R	F			-	0.34m	0.6m	
331	Safety and Liaison					A																												R	R				-	-	0.02m	
332	Social Development		R	R		N	R										R			R					N	A			A	R	N		R	R	F			-	75.8m	0.23m		
333	Sport, Recreation, Arts and Culture		R	R		R	R							R	R					R										A		R	A		R	R	F			-	9.2m	0.03m
334	Transport		R	R		R	R							N	R					R	R				A				A		A		R	R	F			-	21.4m	0.11m		

Public entities

335	COEGA Development Corporation		A	R		N	R																												R	N	M			-	-	13.5m	
336	East London Industrial Development Zone Corporation			A			R																										A		N	R	F			-	3.2m	0.13m	
337	Eastern Cape Development Corporation		R			R		A																											R	F				-	26.9m	-	
338	Eastern Cape Gambling and Betting Board						A																																		-	-	-
339	Eastern Cape Government Fleet Management Services		N	A			R																													N					-	-	-
340	Eastern Cape Liquor Board			R			R																													N		N			-	0.11m	0.001m
341	Eastern Cape Parks and Tourism Agency			A			A	R																												A	A	F			-	-	-
342	Eastern Cape Provincial Arts and Culture Council		A	A			N	R																												R	A	M			-	0.63m	0.002m

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343	Eastern Cape Rural Development Agency		A		A	R																														N	A	F				-	-	0.006m				
344	Eastern Cape Socio Economic Consultative Council																																				F						-	-	-			
345	Mayibuye Transport Corporation		R		R						A									R	R		A															R	M				-	2.2m	0.08m			
Free State																																																
Departments																																																
346	Agriculture and Rural Development		A	R		R	R	N				N	N		A						N	N													A	R	M				-	1.2m	0.19m					
347	Cooperative Governance and Traditional Affairs			R		A	R													R	A		A		A										A	A	F				-	1.6m	0.21m					
348	Economic Development, Tourism and Environmental Affairs		A	R		N	R					N			A					R	N		A														R	R	F				-	72.6m	0.19m			
349	Education		R	R		R	R	N			N	N	N		N	R				R	R		A		R	A											R	R	M			157.1m	399.3m	2.2m				
350	Health		R	R		R	R	A		A	N		R			R				R	R		A	A		R	A												R	R	M			31.8m	466.5m	2.6m		
351	Human Settlements		R	R		R	R			R	A	N	N		N	R				R	R		A		R	A																	-	964.6m	1.0m			
352	Legislature																																											-	2.0m	0.004m		
353	Office of the Premier			N		A																N																					-	12.8m	4.2m			
354	Police, Roads and Transport		R	R		N	R								A	N				R																							12.9m	1.2m	0.82m			
355	Provincial Treasury			N								N																																-	0.005m	0.004m		
356	Public Works and Infrastructure			N		A	A																																					-	1.3m	0.23m		
357	Social Development		A	R		R	R								A							N																						-	2.0m	0.69m		
358	Sport, Arts, Culture and Recreation			N							N	N										N	N																				-	0.33m	-			
Public entities																																																
359	Central Medical Trading Account			R			R				N									R					R																				-	0.01m	-	
360	Free State Development Corporation			N	R			R																																					-	1.4m	-	
361	Free State Fleet Management Trading Entity																																												-	0.02m	-	
362	Free State Gambling and Liquor Authority		R	R		R	R								R	R										A																		-	1.1m	0.02m		
363	Free State Political Party Fund																																															
364	Free State Tourism Authority			R		A	R															A	R																					-	3.4m	0.01m		
Gauteng																																																
Departments																																																
365	Agriculture and Rural Development			R			R																																							-	52.3m	-
366	Community Safety			R			R																																							-	5.0m	0.3m
367	Cooperative Governance and Traditional Affairs																																													-	0.08m	-
368	Economic Development					A																																							-	31.5m	-	

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KwaZulu-Natal																																								
Departments																																								
400	Agriculture and Rural Development		R		A	R											R											A	A		R	R	F				-	34.2m	0.18m	
401	Arts and Culture		R	R		R	R	A	A				R	R			R	R	A		A					A	A	A	A		R	R	F				-	39.3m	0.04m	
402	Community Safety and Liaison		A	R		R	R							A												A			A		R	R	F				-	0.88m	-	
403	Co-operative Governance and Traditional Affairs		N	N				A						N			N														N		F				-	23.9m	0.14m	
404	Economic Development, Environmental Affairs and Tourism			R													R													N		F				7.0m	12.8m	-		
405	Education		R	R		R	R					N	R				R	R				R			A	A	R	R	A		R	R	F				45.2m	283.3m	141.6m	
406	Health		R	R		R	R	R		A	R	R		R	R			R	R	A		A				A	R	R	A		R	R	F				147.1m	2 520.6m	5.1m	
407	Human Settlements			R																		R							N		N	N	F				5.6m	6.4m	-	
408	Legislature			N				A	A																				N		N	R					-	7.2m	1.0m	
409	Office of the Premier			R				A	R								A	R				A							A		R	R	F				-	18.5m	0.02m	
410	Provincial Treasury																																F				-	0.87m	-	
411	Public Works			R													R													R		R	F				-	5.3m	-	
412	Social Development			R				R	A								R	R		A	A				A			A	A		A	R	F				-	110.2m	0.55m	
413	Sport and Recreation			R														A				N											F				-	0.16m	-	
414	Transport		R	R		R	R	R			N	R		R			R	R				A				A		R	A		R	R	F				13.1m	477.2m	0.003m	
Public entities																																								
415	Agri-Business Development Agency		R	R		R	R										R														R	R					-	0.56m	0.003m	
416	Amafa Akwazulu-Natali																																					-	-	-
417	Dube Tradeport Company																																					-	-	-
418	Ithala Development Finance Corporation																																					-	-	-
419	Ithala Limited																																					-	-	-
420	KwaZulu-Natal Business Rehabilitation Trust Fund			R						R								A		N	A																-	-	-	
421	KwaZulu-Natal Gaming and Betting Board		A	A		N	R							A				A				A				A					R	A					-	3.9m	-	
422	KwaZulu-Natal Nature Conservation Board			R														A	R		A								R		N	R					-	11.3m	0.25m	
423	Kwazulu-Natal Property Development Holdings																																F					-	-	-
424	KwaZulu-Natal Provincial Pharmaceutical Supply Depot		R	R		N	R										N									A	A	A			R	N					-	0.73m	-	
425	KwaZulu-Natal Sharks Board			A																										A		R	F				-	0.02m	0.05m	
426	KwaZulu-Natal Tourism Authority																													N							-	-	0.13m	
427	KZN Film Company			A														A													A						-	0.13m	0.009m	

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428	KZN Growth Fund Trust																																																
429	KZN Housing Fund		R		R													A		N											N		N										6.2m						
430	KZN Liquor Authority		A		R													A							A																								
431	Mjindi Farming		R		A	R	N											R	N								R			N					A	N	F					3.0m	0.001m						
432	Moses Kotane Institute		A		R													A																									2.8m	0.08m					
433	The KwaZulu-Natal Royal Household Trust		R	R	R	R								R	R			R	R	A								A		R		A		R	R							1.6m	0.36m						
434	Trade and Investment KwaZulu-Natal																																																
435	Traditional Levies and Trust Account		R		R													A		N																									0.001m				
Limpopo																																																	
Departments																																																	
436	Agriculture		R		A	R												R	R		A									R				N	R	F							24.8m						
437	Cooperative Governance, Human Settlements and Traditional Affairs		A	R	N	N									A			R	R												R				R	R	F									1.8m			
438	Economic Development, Environment and Tourism		R	R	R	R	N	N	N					R	R			R	R	A	A	N	A	R			N	R		R	A			R	R	F				0.56m	0.43m	0.27m							
439	Education		R	R	R	R	R	N	R	R	R			A	R			R	R	A				R	R		A	R	R	R	A			R	R	M								336.3m	17.3m				
440	Health		R	R	R	R	N		N	N					R			R	R	A	A	R	A				R	A		R	A			R	R	F								259.1m	15.9m				
441	Legislature		A	N	N	A								A					N												N			A	N	F								0.7m					
442	Office of the Premier			N		A													N																R	R	F									3.9m			
443	Provincial Treasury		R			R												R														N			N	N	F									0.62m			
444	Public Works, Roads and Infrastructure		R	R	R	R	R	A	N		A			R	R			R	R	N	A			A	R			R	R		R			R	R	F										27.3m	0.05m		
445	Safety, Security and Liaison		R			R													R												N				A											0.15m	0.24m		
446	Social Development		A	R	N	R								A	A			A	A		A						A	A	A	A				A	R	F									0.01m	0.04m			
447	Sport, Arts and Culture		N	R		R	R				R				N			R	R	A								A	A		R	A			N	R	F									1.2m	0.007m		
448	Transport		R	R	N	R								N	A			R	A	N	A						A	A		A				R	R	F										0.07m	0.01m		
Public entities																																																	
449	Corridor Mining Resources		A	R	R	R	A	A						A	A			R	R		A			A	A	A		A		R				R	R	F										0.89m	0.01m		
450	Gateway Airport Authority Limited		R	R	R	R	R	A		A	N	A		A	R			R	R	A	A	A	A	A	A	A	A	A	A	R					R	R											0.68m	0.66m	
451	Great North Transport		R		A	R												A	R		A						R	A	A	A				R	R	F											296.3m	6.6m	
452	Limpopo Economic Development Agency		A	R		R								A	A			R	R									A	R	A					R	R												18.3m	0.18m
453	Limpopo Gambling Board					R													N	A															A														
454	Limpopo Tourism Agency		R	R	R	R		N	R	N				R	R			R	R	N	A							A	A	A					R	R	F										1.9m	0.38m	

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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506	Rural, Environment and Agricultural Development	R	R	R	R								N	R		A	R										A		R	A	R	R	F				-	158.9m	0.11m								
507	Social Development		R		R												R	R					N	A			A		R	A	R	R	F				-	15.6m	0.59m								
508	Tourism	R	R	N	N								R	R		R	R		A								A		N	A	R	R	F				-	17.4m	0.13m								
Public entities																																															
509	Agribank		A	N	R										A			A																													
510	Atteridgeville Bus Services	R	R	R	R								R			N		A									A	A																			
511	Dirapeng	R	R	R	R	R	R	R	R	R	R	R	N	R	A	N	N					A																									
512	Golden Leopard Resorts		R	R	R	R	R	R	R	R	R	R	R			A	R	R	A	A	A							A	A	A	R																
513	Kgama Wildlife Operations		R	R	R											A			N																												
514	Madikwe River Lodge		R	R	R	R	R	R	R	R	R	R	R			A	R	R	A	A	A							A	R	A	A	A	A														
515	Mmabana Arts, Culture and Sport	R	R	R	R	R	R	R	R	R	R	R	R			R	R				A		N					A	A	A	R	A															
516	North West Parks Board	R	R	R	R	R	R	R	A	R	A	A				R	A	R	R																												
517	North West Development Corporation	R	R	R	R											R						N						A	A																		
518	North West Directorate of Entrepreneurial Development in Natural Resources		R		R											R	R	A										R	A	A	R																
519	North West Gambling Board		R		R											A																															
520	North West Housing Corporation	N	R		R	R	N	R	R	R	R					N	R		N									A	A	A	R	N															
521	North West Provincial Aids Council	R	R	R	R											R	R																														
522	North West Provincial Arts and Cultural Council		A	R	R											A	R	R	A			N						A	A	A																	
523	North West Star	R	R	R	R											R			A																												
524	North West Tourism Board	N	N			N	N		N							N	N	N																													
525	North West Transport Investments	R	R	R	R	R		A								R			A									A																			
526	North West Youth Development Trust	R	R	R	R	R										R	R	R	R																												
527	Signal Developments	R	R	R	R	R	R	R	R	R	R	R	N			R	A		R	A																											
Western Cape																																															
Departments																																															
528	Agriculture																																														
529	Community Safety																																														
530	Cultural Affairs and Sport																																														
531	Economic Development and Tourism																																														
532	Education																																														
533	Environmental Affairs and Development Planning																																														
534	Health	R	A	N	R											R																															
535	Human Settlements																																														

