

Annexure 2: Auditees' audit opinions over the past five years

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
Financial audits (audit opinions before consolidation of controlled entities, where applicable)								
Financially unqualified with no findings								
1	Joe Gqabi district	EC	DM					
2	Sarah Baartman district	EC	DM					
3	Ingquza Hill	EC	LM					
4	Matatiele	EC	LM					
5	Senqu	EC	LM					
6	Joe Gqabi Economic Development Agency	EC	ME					
7	Mandela Bay Development Agency	EC	ME					
8	Thabo Mofutsanyana district	FS	DM					
9	Ekurhuleni metro	GP	MET					
10	Sedibeng district	GP	DM					
11	Midvaal	GP	LM					
12	Mogale City	GP	LM					
13	Brakpan Bus Company	GP	ME					
14	Ekurhuleni Development Company	GP	ME					
15	Germiston Phase II Housing Company	GP	ME					
16	Joburg City Theatres	GP	ME					
17	Joburg Property Company	GP	ME					
18	Johannesburg Development Agency	GP	ME					
19	Johannesburg Roads Agency	GP	ME					
20	Johannesburg Social Housing Company	GP	ME					
21	Lethabong Housing Institute	GP	ME					
22	Pharoe Park Housing Company	GP	ME					
23	Pikitup Johannesburg	GP	ME					
24	eThekweni metro	KZN	MET					
25	Ilembe district	KZN	DM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
26	Umgungundlovu district	KZN	DM					
27	Uthungulu district	KZN	DM					
28	Zululand district	KZN	DM					
29	Ezinqoleni	KZN	LM					
30	Hibiscus Coast	KZN	LM					
31	Mandeni	KZN	LM					
32	Msinga	KZN	LM					
33	Msunduzi	KZN	LM					
34	Nquthu	KZN	LM					
35	Okhahlamba	KZN	LM					
36	Ubuhlebezwe	KZN	LM					
37	Umdoni	KZN	LM					
38	uMhlabuyalingana	KZN	LM					
39	uMhlatuze	KZN	LM					
40	Umuziwabantu	KZN	LM					
41	Umzumbe	KZN	LM					
42	Durban Marine Theme Park	KZN	ME					
43	ICC, Durban	KZN	ME					
44	Ilembe Management Development Enterprise	KZN	ME					
45	Ugu South Coast Tourism	KZN	ME					
46	Ehlanzeni district	MP	DM					
47	Nkangala district	MP	DM					
48	Frances Baard district	NC	DM					
49	ZF Mgcawu district	NC	DM					
50	City of Cape Town metro	WC	MET					
51	Cape Winelands district	WC	DM					
52	Eden district	WC	DM					

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

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
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
53	Overberg district	WC	DM					
54	West Coast district	WC	DM					
55	Bitou	WC	LM					
56	Breede Valley	WC	LM					
57	Cape Agulhas	WC	LM					
58	Drakenstein	WC	LM					
59	George	WC	LM					
60	Hessequa	WC	LM					
61	Knysna	WC	LM					
62	Langeberg	WC	LM					
63	Matzikama	WC	LM					
64	Mossel Bay	WC	LM					
65	Overstrand	WC	LM					
66	Saldanha Bay	WC	LM					
67	Stellenbosch	WC	LM					
68	Swartland	WC	LM					
69	Swellendam	WC	LM					
70	Theewaterskloof	WC	LM					
71	Witzenberg	WC	LM					
72	Cape Town International Convention Centre	WC	ME					
Financially unqualified with findings								
73	Amathole district	EC	DM					
74	Amahlali	EC	LM					
75	Baviaans	EC	LM					
76	Blue Crane Route	EC	LM					
77	Camdeboo	EC	LM					
78	Elundini	EC	LM					
79	Emalahleni	EC	LM					
80	Engcobo	EC	LM					
81	Intsika Yethu	EC	LM					
82	Kou Kamma	EC	LM					
83	Kouga	EC	LM					
84	Maletswai	EC	LM					
85	Nxuba	EC	LM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
86	Nyandeni	EC	LM					
87	Sakhisizwe	EC	LM					
88	Umzimvubu	EC	LM					
89	Blue Crane Route Development Agency	EC	ME					
90	Buffalo City Development Agency	EC	ME					
91	Cacadu Development Agency	EC	ME					
92	Chris Hanani Development Agency	EC	ME					
93	Nkonkobe Economic Development Agency	EC	ME					
94	Ntinga OR Tambo Development Agency	EC	ME					
95	Port St Johns Development Agency	EC	ME					
96	Mangaung metro	FS	MET					
97	Fezile Dabi district	FS	DM					
98	Lejweleputswa district	FS	DM					
99	Dihlabeng	FS	LM					
100	Metsimaholo	FS	LM					
101	Mohokare	FS	LM					
102	Nala	FS	LM					
103	Setsoho	FS	LM					
104	Tokoloko	FS	LM					
105	Tswelopele	FS	LM					
106	Centlec	FS	ME					
107	Lejwe Le Putswa Development Agency	FS	ME					
108	Maluti-A-Pofung Water	FS	ME					
109	City of Johannesburg metro	GP	MET					
110	City of Tshwane metro	GP	MET					
111	West Rand district	GP	DM					
112	Emfuleni	GP	LM					
113	Lesedi	GP	LM					
114	Merafong City	GP	LM					
115	City Power Johannesburg	GP	ME					
116	East Rand Water Care Company	GP	ME					
117	Housing Company Tshwane	GP	ME					
118	Joburg Market	GP	ME					
119	Johannesburg City Parks	GP	ME					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
120	Johannesburg Metropolitan Bus Services	GP	ME					
121	Johannesburg Water	GP	ME					
122	Sandspruit Works Association	GP	ME					
123	Tshwane Economic Development Agency	GP	ME					
124	West Rand Development Agency	GP	ME					
125	Harry Gwala district	KZN	DM					
126	Ugu district	KZN	DM					
127	uMzinyathi district	KZN	DM					
128	Abaqulusi	KZN	LM					
129	Dannhauser	KZN	LM					
130	eDumbe	KZN	LM					
131	eMadlangeni	KZN	LM					
132	eMnambithi / Ladysmith	KZN	LM					
133	Endumeni	KZN	LM					
134	Greater Kokstad	KZN	LM					
135	Hlabisa	KZN	LM					
136	Imbabazane	KZN	LM					
137	Impendle	KZN	LM					
138	Indaka	KZN	LM					
139	Ingwe	KZN	LM					
140	Kwa Sani	KZN	LM					
141	Kwadukuza	KZN	LM					
142	Maphumulo	KZN	LM					
143	Mfholozi	KZN	LM					
144	Mkhambathini	KZN	LM					
145	Mthonjaneni	KZN	LM					
146	Mtubatuba	KZN	LM					
147	Ndwedwe	KZN	LM					
148	Nkandla	KZN	LM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
149	Nongoma	KZN	LM					
150	Ntambanana	KZN	LM					
151	Richmond	KZN	LM					
152	The Big Five False Bay	KZN	LM					
153	Ulundi	KZN	LM					
154	Umlalazi	KZN	LM					
155	Umngeni	KZN	LM					
156	uMshwathi	KZN	LM					
157	Umvoti	KZN	LM					
158	uMzimkhulu	KZN	LM					
159	uPhongolo	KZN	LM					
160	South Coast Development Agency	KZN	ME					
161	Uthukela Water	KZN	ME					
162	Capricorn district	LP	DM					
163	Sekhukhune district	LP	DM					
164	Waterberg district	LP	DM					
165	Bela-Bela	LP	LM					
166	Lephalale	LP	LM					
167	Makhudutamaga	LP	LM					
168	Molemole	LP	LM					
169	Musina	LP	LM					
170	Polokwane	LP	LM					
171	Thulamela	LP	LM					
172	Greater Tzaneen Economic Development Agency	LP	ME					
173	Polokwane Housing Association	LP	ME					
174	Gert Sibande district	MP	DM					
175	Chief Albert Luthuli	MP	LM					
176	Dipaleseng	MP	LM					
177	Dr Pixley Ka Isaka Seme	MP	LM					

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
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------

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

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
178	Govan Mbeki	MP	LM					
179	Lekwa	MP	LM					
180	Mbombela	MP	LM					
181	Nkomazi	MP	LM					
182	Steve Tshwete	MP	LM					
183	Umjindi	MP	LM					
184	Thaba Chweu Local Economic Development Agency	MP	ME					
185	John Taolo Gaetsewe district	NC	DM					
186	Namakwa district	NC	DM					
187	Pixley Ka Seme district	NC	DM					
188	//Khara Hais	NC	LM					
189	Emthanjeni	NC	LM					
190	Kareeberg	NC	LM					
191	Khai-Ma	NC	LM					
192	Soi Plaatje	NC	LM					
193	Umsobomvu	NC	LM					
194	Dr Kenneth Kaunda district	NW	DM					
195	Naledi	NW	LM					
196	Ramotshere Moiloa	NW	LM					
197	Ratlou	NW	LM					
198	Rustenburg	NW	LM					
199	Tlokwe	NW	LM					
200	Dr KKDM Economic Agency	NW	ME					
201	Lekwa Teemane Development Agency	NW	ME					
202	Rustenburg Water Services Trust	NW	ME					
203	Central Karoo district	WC	DM					
204	Beaufort West	WC	LM					
205	Berg River	WC	LM					
206	Cederberg	WC	LM					
207	Kannaland	WC	LM					
208	Laingsburg	WC	LM					
209	Prince Albert	WC	LM					
210	Central Karoo Economic Development Agency	WC	ME					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
Qualified with findings								
211	Buffalo City metro	EC	MET					
212	Nelson Mandela Bay metro	EC	MET					
213	Alfred Nzo district	EC	DM					
214	Chris Hani district	EC	DM					
215	OR Tambo district	EC	DM					
216	Gariep	EC	LM					
217	Great Kei	EC	LM					
218	King Sabata Dalindyebo	EC	LM					
219	Lukhanji	EC	LM					
220	Makana	EC	LM					
221	Mbhashe	EC	LM					
222	Mbizana	EC	LM					
223	Mhlonlo	EC	LM					
224	Mnquma	EC	LM					
225	Ndlambe	EC	LM					
226	Ngqushwa	EC	LM					
227	Nkonkobe	EC	LM					
228	Ntabankulu	EC	LM					
229	Tsolwana	EC	LM					
230	Amathole Economic Development Agency	EC	ME					
231	Xhariep district	FS	DM					
232	Kopanong	FS	LM					
233	Letsemeng	FS	LM					
234	Mantsopa	FS	LM					
235	Masilonyana	FS	LM					
236	Moqhaka	FS	LM					
237	Naledi	FS	LM					
238	Nketoana	FS	LM					
239	Amajuba district	KZN	DM					
240	uThukela district	KZN	DM					
241	Jozini	KZN	LM					
242	Mpofana	KZN	LM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
243	Newcastle	KZN	LM					
244	Umtshezi	KZN	LM					
245	Vulamehlo	KZN	LM					
246	Sisonke Economic Development Agency	KZN	ME					
247	Aganang	LP	LM					
248	Ba-Phalaborwa	LP	LM					
249	Blooberg	LP	LM					
250	Elias M o tsoaledi (Greater Groblersdal)	LP	LM					
251	Fetakgomo	LP	LM					
252	Greater Giyani	LP	LM					
253	Greater Letaba	LP	LM					
254	Greater Tzaneen	LP	LM					
255	Lepelle Nkumpi	LP	LM					
256	Makhado	LP	LM					
257	Maruleng	LP	LM					
258	Modimolle	LP	LM					
259	Mookgophong	LP	LM					
260	Mutale	LP	LM					
261	Bushbuckridge	MP	LM					
262	Dr JS Moroka	MP	LM					
263	Mkhondo	MP	LM					
264	Thembisile Hani	MP	LM					
265	Victor Khanye	MP	LM					
266	Umjindi Local Economic Development Agency	MP	ME					
267	!Kheis	NC	LM					
268	Gamagara	NC	LM					
269	Hantam	NC	LM					
270	Joe Morolong	NC	LM					
271	Kai !Garib	NC	LM					
272	Kamiesberg	NC	LM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
273	Karoo Hoogland	NC	LM					
274	Mier	NC	LM					
275	Nama Khoi	NC	LM					
276	Richtersveld	NC	LM					
277	Siyancuma	NC	LM					
278	Thembelihle	NC	LM					
279	Ubuntu	NC	LM					
280	Dr Ruth S M ompati district	NW	DM					
281	Greater Taung	NW	LM					
282	Kagisano-M olopo	NW	LM					
283	Kgetleng River	NW	LM					
284	Lekwa Teemane	NW	LM					
285	Madibeng	NW	LM					
286	Maquassi Hills	NW	LM					
287	Matlosana	NW	LM					
288	M oretetele	NW	LM					
289	M o ses Kotane	NW	LM					
Adverse with findings								
290	Randfontein	GP	LM					
291	Westonaria	GP	LM					
292	Vhembe district	LP	DM					
293	Oudtshoorn	WC	LM					
Disclaimed with findings								
294	Inkwanca	EC	LM					
295	Inxuba Yethemba	EC	LM					
296	Port St. Johns	EC	LM					
297	Sundays River Valley	EC	LM					
298	Alfred Nzo Development Agency	EC	ME					
299	Mafube	FS	LM					

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
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------

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

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
300	Maluti-A-Phofung	FS	LM					
301	Matjhabeng	FS	LM					
302	uMkhanyakude district	KZN	DM					
303	Mopani district	LP	DM					
304	Ephraim Mogale	LP	LM					
305	Mogalakwena	LP	LM					
306	Thabazimbi	LP	LM					
307	Tubatse	LP	LM					
308	Sekhukhune Development Agency	LP	ME					
309	Emakhazeni	MP	LM					
310	Emalahleni	MP	LM					
311	Msuligwa	MP	LM					
312	Thaba Chweu	MP	LM					
313	Ga-Segonyana	NC	LM					
314	Kgatelopele	NC	LM					
315	Magareng	NC	LM					
316	Phokwane	NC	LM					
317	Siyathemba	NC	LM					
318	Tsantsabane	NC	LM					
319	Ngaka Modiri Molema district	NW	DM					
320	Ditso botla	NW	LM					
321	Mafikeng	NW	LM					
322	Mamusa	NW	LM					
323	Tswaing	NW	LM					
324	Ventersdorp	NW	LM					
Audit not finalised at legislated date								
325	Ikwezi	EC	LM					
326	Ngwathe	FS	LM					
327	Phumelela	FS	LM					
328	Dikgatlong	NC	LM					
329	Renosterberg	NC	LM					
330	Bojanala district	NW	DM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
Consolidated audits (audit opinions on financial statements that include more than one auditee)								
Financially unqualified with no findings								
1	Joe Gqabi district	EC	DM					
2	Sarah Baartman district	EC	DM					
3	Ekurhuleni metro	GP	MET					
4	eThekweni metro	KZN	MET					
5	Ilembe district	KZN	DM					
6	Uthungulu district	KZN	DM					
7	Msunduzi	KZN	LM					
8	City of Cape Town metro	WC	MET					
Financially unqualified with findings								
9	Amathole district	EC	DM					
10	Mangaung metro	FS	MET					
11	Lejweleputswa district	FS	DM					
12	City of Johannesburg metro	GP	MET					
13	City of Tshwane metro	GP	MET					
14	West Rand district	GP	DM					
15	Harry Gwala district	KZN	DM					
16	Ugu district	KZN	DM					
17	Sekhukhune district	LP	DM					
18	Polokwane	LP	LM					
19	Gert Sibande district	MP	DM					
20	Umjindi	MP	LM					
21	Dr Kenneth Kaunda district	NW	DM					
22	Rustenburg	NW	LM					
23	Central Karoo district	WC	DM					
Qualified with findings								
24	Buffalo City metro	EC	MET					
25	Nelson Mandela Bay metro	EC	MET					
26	Alfred Nzo district	EC	DM					
27	Chris Hanu district	EC	DM					
28	OR Tambo district	EC	DM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2014-15	2013-14	2012-13	2011-12	2010-11
29	Nkonkobe	EC	LM					
30	Greater Tzaneen	LP	LM					
31	Lekwa Teemane	NW	LM					
Disclaimed with findings								
32	Port St Johns	EC	LM					
33	Maluti-A-Phofung	FS	LM					
34	uMkhanyakude district	KZN	DM					
35	Thaba Chweu	MP	LM					

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
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------

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