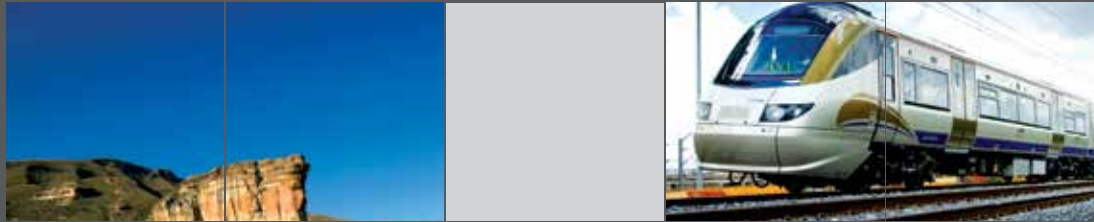
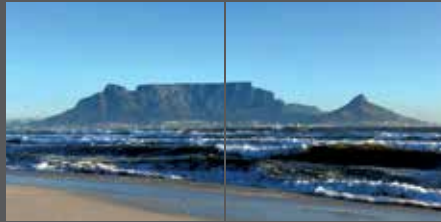


MFMA 2011-12



Consolidated general report on the LOCAL GOVERNMENT audit outcomes

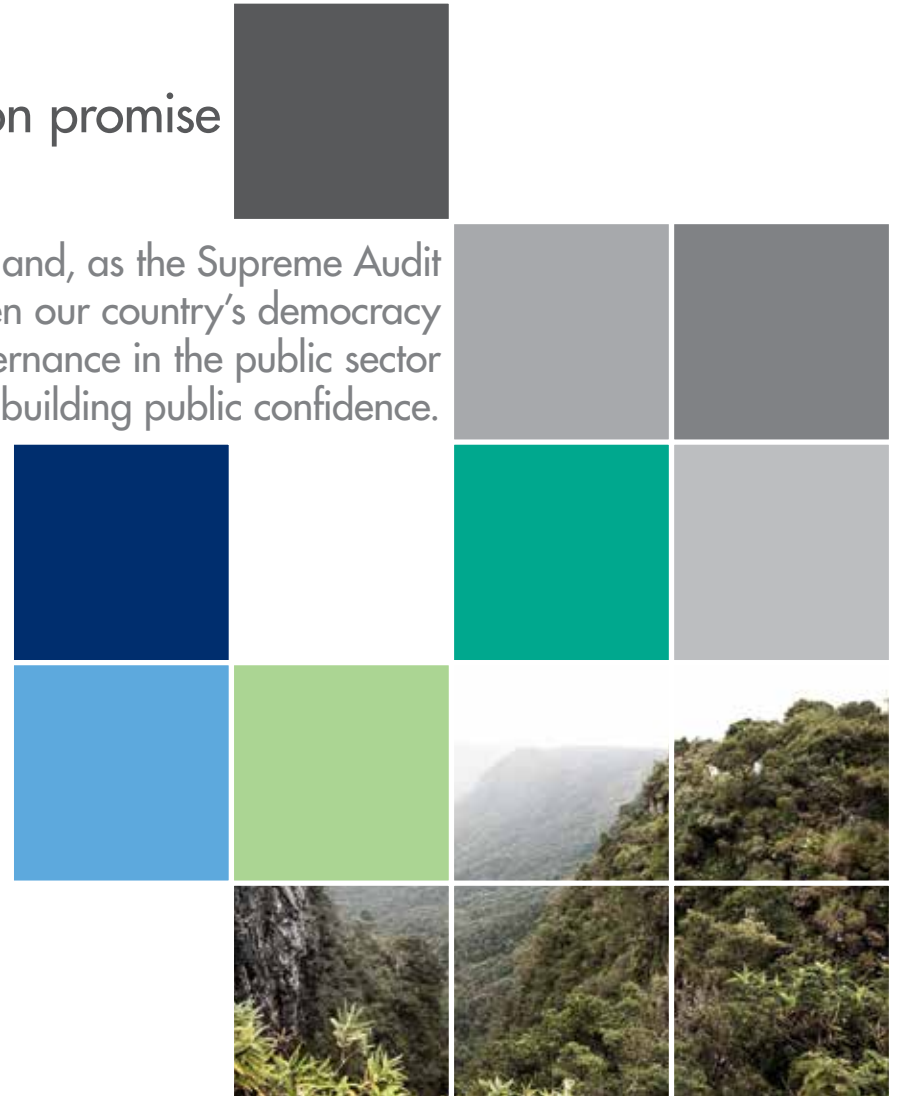
THE AUDIT OUTCOMES AT A GLANCE (ANNEXURES)



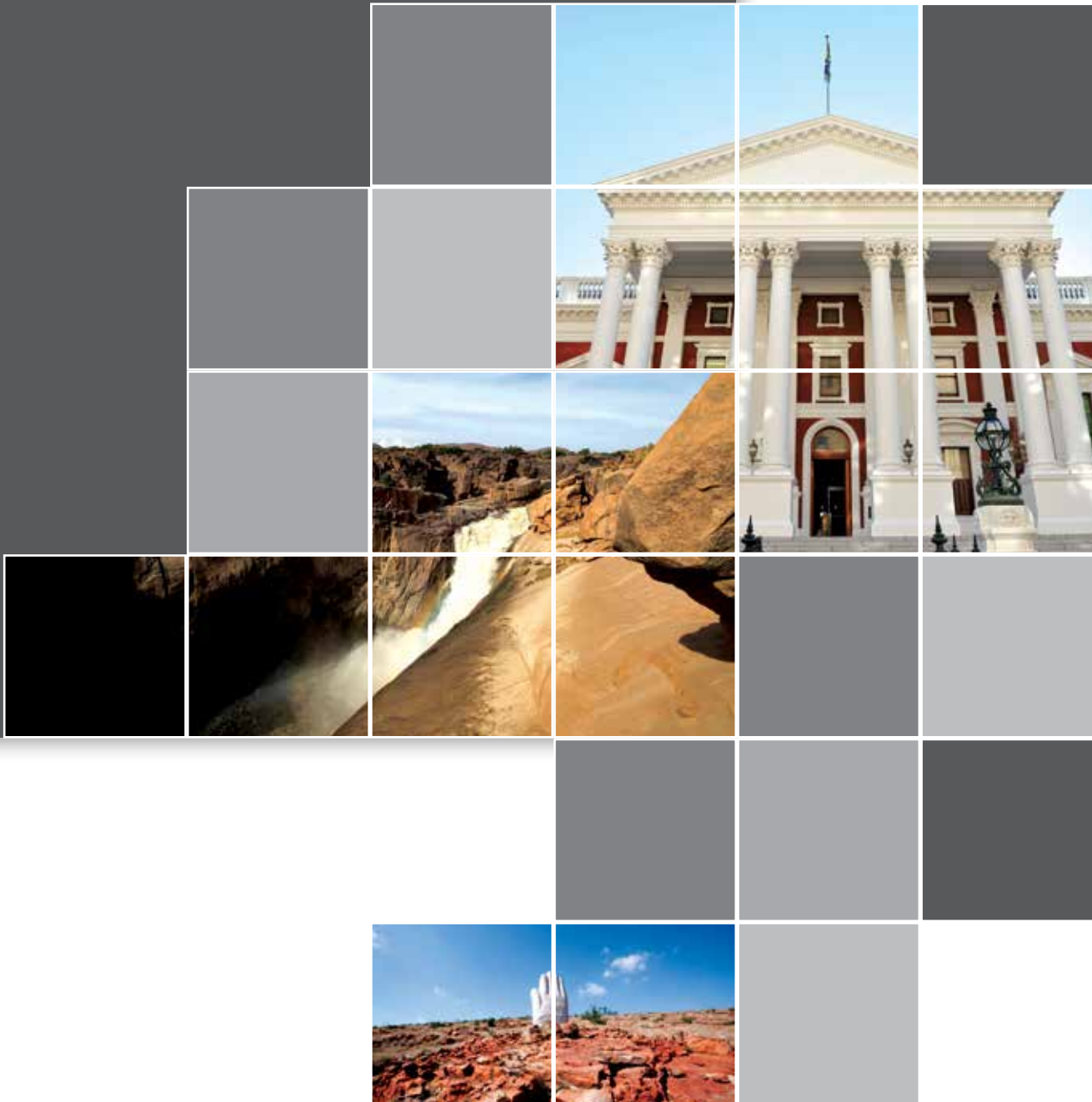
AUDITOR-GENERAL
SOUTH AFRICA

Our reputation promise

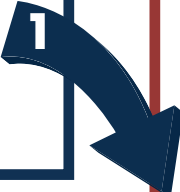
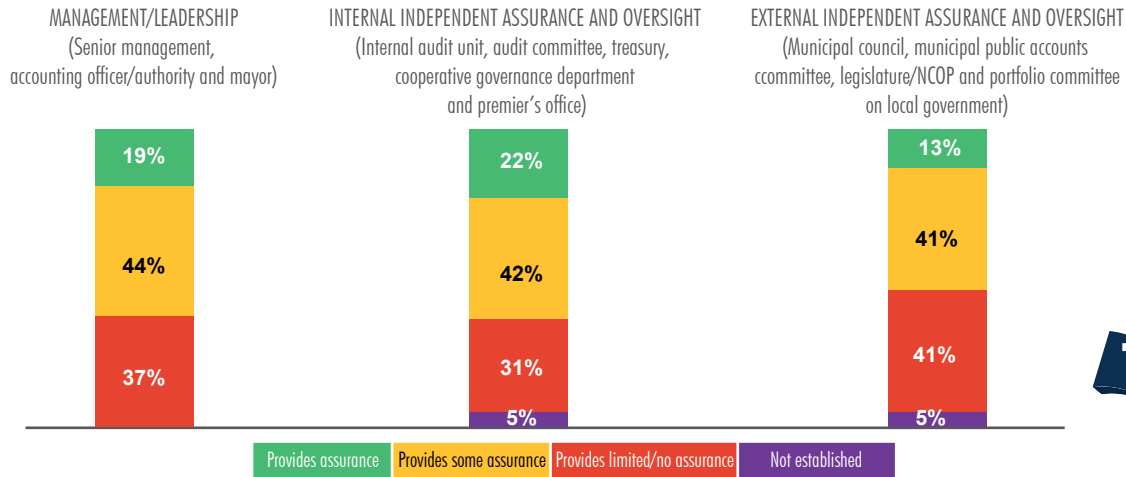
The Auditor-General has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.



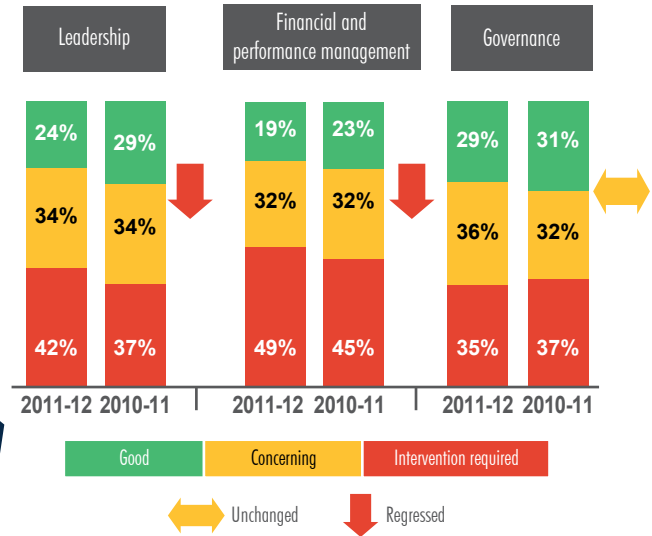
FOREWORD



KEY ROLE PLAYERS NOT PROVIDING ASSURANCE



DRIVERS OF KEY CONTROLS NOT IMPROVING



THE KEY ROLE PLAYERS NEED TO...

...TO ENSURE IMPROVED RESULTS...

...TAKE SOME VITAL ACTIONS...

...IN SIX KEY AREAS...

KEY RISK AREAS NOT RECEIVING REQUIRED ATTENTION



Concerning Intervention required

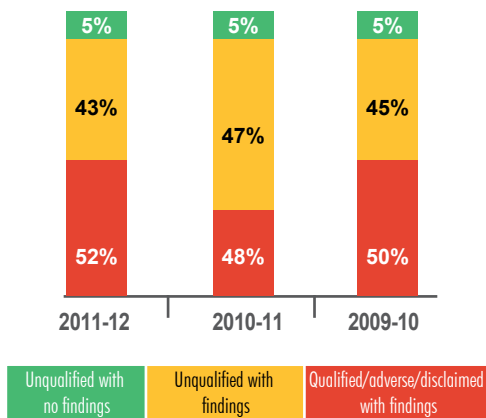
ROOT CAUSES NOT BEING ADDRESSED

- Key positions vacant or key officials lacking appropriate competencies
A root cause at **73%** of auditees (2010-11: 72%)
- Lack of consequences for poor performance and transgressions
A root cause at **71%** of auditees (2010-11: 73%)
- Slow response by political leadership in addressing the root causes of poor audit outcomes
A root cause at **76%** of auditees (2010-11: 57%)

Unchanged Regressed



REGRESSION IN AUDIT OUTCOMES



FOREWORD

I present my 2011-12 general report on local government audit outcomes to Parliament, the provincial legislatures and the municipal councils.

My 2010-11 general report drew attention to the root causes of poor audit outcomes and shared the commitments of oversight structures, provincial and national government as well as political leaders to support local government in a focused and cooperative manner to address these root causes.

Although the national, provincial and local spheres of government as well as oversight structures have started to implement actions to address the root causes, these initiatives have not yet had the desired effect on audit outcomes. Audit outcomes have regressed, with only 48% of the auditees being able to obtain financially unqualified audit opinions; most of which did so by correcting the mistakes identified through the audit process.

Except for the 5% that received clean audit opinions, all the auditees had material findings on either the usefulness or reliability of their annual performance reports or non-compliance with legislation, or findings on both these aspects. Even though I have consistently encouraged role players to urgently address the weaknesses in supply chain management, the quality of their annual performance reports and submitted financial statements, human resource management and information technology controls, this report shows that there has been little improvement. My report also highlights risks to the financial health of local government.

If local government attends to the key controls and addresses the risk areas and root causes I highlight in my report and sustain good practices, positive audit outcomes can be achieved and maintained. I call on municipal managers and mayors, the treasuries, the



cooperative governance departments, the offices of the premier and the South African Local Government Association to accelerate their efforts and cooperation to address the following root causes of the poor audit outcomes that I also highlighted in my 2010-11 report:

- The lack of capacity in local government is affecting its ability to account for the public resources it has to administer on behalf of society. At 73% of the auditees, vacancies in key positions and key officials without the minimum competencies and skills continued to make it difficult for these auditees to produce credible financial statements and performance reports. In order to fill this gap, 71% of the auditees depended on consultants to assist with financial reporting. Although capacity building and the professionalisation of local government is an ongoing, multi-year project, I am concerned that municipalities are not using all the opportunities available for skills development.

- Political leaders and municipal officials that deliberately or negligently ignore their duties and disobey legislation should be decisively dealt with through a formal performance management process that is complemented by the legislated consequences for transgressions. At just over 70% of the auditees, the lack of consequences for poor performance and transgressions slowed down the improvements in local government audit outcomes. Role players in local government often say that they do not know what remedies to apply to deal with transgressions. To help them, we have compiled a separate booklet on the legislation they can use, as a starting point for responsible leaders to set the correct tone.

I also call on the councillors of 76% of the auditees where I have encountered slow responses to addressing the poor audit outcomes to focus on the following:

- Prioritise their pursuit of the knowledge and skills they need to perform their oversight duties and insist on support from national and provincial government for their continuous development. If councillors do not feel equipped and enabled to effectively oversee municipal administration, they will not be able to hold municipal management to account and enforce consequences for poor performance and transgressions.
- Effectively and ethically apply the leadership skills that earned them the trust of their communities and strengthen their resolve to oversee and steer their municipalities towards achieving developmental objectives, adhering to legislation and accounting for actions in a credible and transparent manner.
- Further strengthen the municipal public accounts committees and support the important role they play.
- Insist, through their speakers, on sharing and reviewing regular and credible information on the status of the finances, service delivery and compliance activities of their municipalities.

The provincial legislatures' commitments to improve their oversight over local government in a cooperative manner have not been realised yet, but there is a renewed resolve to overcome the obstacles. I again invite legislatures to regularly cooperate with my office on local government matters.

National and provincial support and oversight for local government by treasuries and cooperative governance departments should be strengthened to improve municipalities' administrative and financial abilities. There needs to be a shift towards enabling municipalities in a practical and sustainable manner by providing operational guidelines and access to training and specialised skills. In this regard, district municipalities can play a larger part in fulfilling this role for municipalities struggling to find their own expertise. The legislation and initiatives recently announced by the ministers of public service administration and of cooperative governance should have a significant impact in strengthening local government, if supported at a municipal level and implemented in a coordinated and sustainable manner.

Although progress towards clean audits is slow, I am encouraged by examples across the country where the commitment of leaders and officials has resulted in examples of improved audit outcomes. I am confident that similar results can be achieved by the smallest local municipality to the biggest metro.

Together, we will continue to contribute towards strengthening our country's democracy.

Auditor-General

**Auditor-General
Pretoria
July 2013**

ANNEXURES



Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives				Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes									
			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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure		Key positions vacant or key officials lacking appropriate competencies	Consequences for poor performance and transgressions	Response by the political leadership in addressing the root causes of poor audit outcomes
																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
																																		Movement	Amount R	Movement	Amount R	Movement	Amount R							
10	Amatole District	EC	A	R	R	R								A				R	R	A	A	N	N					R	A		A	A	R				↓	1.8m	↑	0.05m						
11	Cacadu District	EC		R	A	R												R	R			N					R	N		R	N				↑	16.6m	↓	0.04m								
12	Chris Hani District	EC	R	R	R	R	N	R	R	N	A	R	R	R	N	R	R		R	R	R	N	R		A	N	N	R	N		R	R	R	↑	56.4m	↓	200.7m	↑	0.3m							
13	Joe Gqabi District	EC		R	A	R												R			N	R						N		R	N	R	↑	71.3m	↓	4.4m										
14	OR Tambo District	EC	R	R	R	R	R	N	R	R	R	R	N	R	R			R	R	R	R	N	N	A	R	N	R	A	A		R	R	R	↓	398.4m	↑	58.3m	↑	-							
15	Fezile Dabi District	FS	R	R	R	R								R	A			R	A	N	A		R		A	N	A		R	R	R	↓	0.3m	↓	4.3m	↓	0.01m									
16	Lejweleputswa District	FS	R	R	R	R								R	R			R	R	N	N		A	R	R	N		R	A		R	R	R	↑	0.2m	↓	13.5m	↑	0.002m							
17	Thabo Mofutsanyana District	FS		R	A	R												R	R	N	N		R	R			N	R	N		R	R	R			↑	3.1m	↓	0.1m							
18	Xhariep District	FS		R	A	R												R	R		N	A	A	A				R		R	A	R	↑	1.5m	↑	10.5m	↑	-								
19	Sedibeng District	GP	R	R	R	R								R	A			R		N								A		A	R	R	↑	-			↑	-								
20	West Rand District	GP		R		R												R	N			N						N		R		R				↓	0.9m									

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	Legend (Root causes)	Finding
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes												
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																																								Movement	Amount R	Movement	Amount R	Movement	Amount R			
21	Amajuba District	KZN	N	R	A	R	A						A	N						R	R	R	N	A	R	R	N			R		R		R						↑	32.9m	↑	17.2m	↓	0.03m			
22	Ilembe District	KZN	A	R	R	R								A						R	R							A				R	N	R					↑	10.1m	↓	30.9m	↑	-				
23	Sisonke District	KZN	R	R	R	R	N						N	R	R					R	R	N	A	R	N	R			R	N	A	R							↑	35.3m	↑	200.2m	↑	-				
24	Ugu District	KZN	R	R	R	R	N	N	N			N	N			R	R			R	R	N	N	R				R		R		R						↑	45.2m	↑	18.6m	↓	1.0m					
25	Umgungundlovu District	KZN		R	A	R														R	A	A	N										A					↑		↑	0.2m	↑	0.1m					
26	Umkhanyakude District	KZN	N	R	A	R	R	R	N	R	A	R	R	R	R	R	A			R	R	N	R	A	N		A	A		R		R	A	N			↓	30.2m	↓	27.9m	↑	0.2m						
27	Umzinyathi District	KZN		N	A	A																				N							N						↓		↓	2.0m	↓	0.4m				
28	Uthukela District	KZN	R	R	R	R	N	N	N	N	R	N	N	N	N	R	A			R	N	N	N	R	R	R	N	N				R	N	R					↓	62.1m	↓	14.6m	↓	2.1m				
29	Uthungulu District	KZN	A	R	R	N										A	A											R		A		A																
30	Zululand District	KZN	A	R	N	R										A	A			R	N							N		N		N							↓	7.0m	↓	11.4m	↑	-				
31	Capricorn District	LP	R	R	R	R	R	N			R	R	R		R	A				R	R	R	A	A	R		R	N	N			R								↑	-	↑	26.8m	↓	13.0m			

Legend (Audit outcomes): Unqualified with no findings (Green), Unqualified with findings (Yellow), Qualified with findings (Purple), Adverse with findings (Pink), Disclaimer with findings (Red), Audit not finalised at legislated date (Grey), New (Blue)

Legend (Movements): ↑ Improved, ↓ Regressed

Legend (Findings): Addressed (A) (Green), New (N) (Yellow), Repeat (R) (Red)

Legend (Root causes): Finding (Blue)

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas							Findings on predetermined objectives				Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes												
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R								
32	Greater Sekhukhune District	LP	R	R	N	R	R	A	R	R	R	R	R	R	R		R	R	N	R	A	R				N	R		R	R	R	R	R	R	↓	4.3m	↓	209.0m	↑	0.6m											
33	Mopani District	LP	R	R	R	R	N	R	R	N	R	R	R	R	R		R	R	N	N	A	R			R		R	N	R	R	R	R	↑	75.3m	↓	153.1m	↓	0.8m													
34	Vhembe District	LP	R	R	R	R	R	N	R	R	N	R	R	R	N		R	N	N	R	R		N	R	N	R	N	R	N	R	R	R			↓	186.0m	↓	0.5m													
35	Waterberg District	LP				A																												↓	0.01m	↓	0.02m														
36	Ehlanzeni District	MP																											R	A	R	↑	-	↑	-																
37	Gert Sibande District	MP		R	A	R											N	N									R			R	R	R	↓	29.2m	↓	4.4m															
38	Nkangala District	MP	N	A		R								N	N									A			A		A	R	R			↓	12.8m																
39	Bojanala District	NW	R	R	R	R							R	R			R	R	N	N		N	A	R	R	R	R	R	R	R	R	↓	8.4m	↓	3.1m	↓	0.5m														
40	Dr Kenneth Kaunda District	NW	R	R	R	R					A	A	R	R			R	R	R	R	A	A					R	R	R	R	R			↑	2.6m	↑	0.2m														
41	Dr Ruth S Mompoti District	NW	R	R	R	R							N	N	A		R	R	R	R	R	A				N	N	R	N	R	A	↓	87.0m	↓	0.3m																
42	Ngaka Modiri Molema District	NW	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	↑	74.4m	↓	271.8m	↑	0.05m													

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	Legend (Root causes)	Finding
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R				
Local municipalities																																															
53	Amahlati	EC	R	R	R	R	N	R			A	A	R		R	A		R	N	N	N	A		A	A	N	A		R	N		R	R	R							↓	18.1m	↓	0.01m			
54	Baviaans	EC	A	R	R	R	R	R	R	R	R	R	R		A	A		R	R	R	R	R	R	R	N	R	A	R	R	N		R	A	R	↓	9.9m	↑	4.5m	↓	0.4m							
55	Blue Crane Route	EC	R	R	R	R	N	N	N	N	N	N	N		R	R		R	N	R	R	N	N	N	N	R	R	N	N		R	R	N	↓	13.0m	↓	2.6m	↑	-								
56	Camdeboo	EC	R	R	R	R	N	N	N	N	N	N	N		R	R		R	A	N	A	A	A		R	R	A	R		A	R	N	↑	-	↑	-											
57	Elundini	EC	R	R	R	R									R	R		R	N		R									N	A	A	↓	35.3m	↓	0.7m	↓	0.7m									
58	Emalahleni	EC	N	R	A	R	R	R	R	A	R	R	R	R	N		N		R	R	R	R	R	R	N	R	R		R		R	R	A	↓	78.9m	↑	5.5m	↓	0.5m								
59	Engcobo	EC	R	R	R	R	N	R	R	N	A		R	N	R	R		R	R	R	R	R	R	R	R	R	R	R	R	A		R	R	R	↓	36.6m	↓	44.4m	↓	2.8m							
60	Gariep	EC	R	R	R	R	N	R	R	A		A	A		R	N		R	R	R	A	R	R	A	R	N	R		A		R	R	N	↓	75.1m	↓	10.1m	↓	1.6m								
61	Great Kei	EC	R	R	R	R	R	R	R	R	R	R	R	R	N	R	R		R	R	R	R	R	R	R	A	R	R	A	R	R		R	R	A	↓	4.6m	↑	6.3m	↑	0.8m						
62	Ikwezi	EC	R	R	R	R	N	N	R	N	N	N	N	R	N	R		R	R	N	R	R	R	R	R	R	N	R	R		R	R	N	↑	-	↑	11.3m	↑	-								

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	Legend (Root causes)	Finding
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes														
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																																								Movement	Amount R	Movement	Amount R	Movement	Amount R					
63	Ingquza Hill	EC	R	R	R	R									R	A				R	R	R	N	A	N	R	R	R	R	R	R	R	R	R	R	R	R	A	N					↓	107.9m	↓	0.3m			
64	Inkwanca	EC	R	R	R	R	R	A			R	R	R	R	N	R	R				R	N	N	N	R	N	R	R	N	A	N				R	N	N	↓	31.6m	↓	2.6m									
65	Intsika Yethu	EC	R	R	R	R	R	R	R	R	R	R	R		R	R				R	N	R	A	R	R	A	A	R	A			R		R		R	↓	117.3m	↓	31.7m	↑	-								
66	Inxuba Yethemba	EC	R	R	R	R	R	R	R	N	R	N	N	R	N	R	R				R	R	R	R	R	N	R	R		N			N	N	R	R	N	↑	-	↓	10.0m	↓	0.04m							
67	King Sabata Dalindyebo	EC	R	R	R	R	R	R	R	R	R	R	R	R	N	R	R				R	R	N	R	R	A	N	R	A	R	R			R	R	A		R	↓	179.8m	↓	119.4m	↑	0.9m						
68	Kou-Kamma	EC	R	R	R	R	R	R	A	R	R	R	R	R	N	N	A				R	R	R	R	R	R	A	R	R	N			R	A		R	↑	9.3m	↓	9.6m	↓	1.2m								
69	Kouga	EC	R	R	N	R	R	R	R	N	R	A	A	R		R	R				R	R	R	R	R	R	R	R	A	N	N	A	R		R	R	R	↓	123.2m	↑	47.7m	↓	9.8m							
70	Lukhanji	EC	R	R	R	R	R	R	N	N	R	R	R	R		R	R				R	R	N	R	R	R	R	R	R	N	R	R	R		R	R	R	↓	17.4m	↑	19.5m	↓	1.2m							
71	Makana	EC	R	R	R	R	R	R	R	N	R	N	N	N	R	N	R				R	R	R	R	R	R	N	R	R				N	R	N		R	R	R	↓	48.3m	↓	39.5m	↑	-					
72	Maletswai	EC	R	R	R	R	N	N	A	N			N	N	R		R	R				R	R	R	R	N	N	N	R					N	R	N		R	N	N	↓	27.8m	↓	16.2m	↓	0.3m				
73	Matatiele	EC	R	R	R	R									R	N					R	A	N			A				A					N	N	R		↓	0.5m	↓	0.2m								

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	Legend (Root causes)	Finding
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives				Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes									
			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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants management	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure		Key positions vacant or key officials lacking appropriate competencies	Consequences for poor performance and transgressions	Response by the political leadership in addressing the root causes of poor audit outcomes
																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
																																			↑ Improved	↔ Unchanged	↓ Regressed									
74	Mbhashe	EC	R	R	R	R	N	A	R		R	N	R	R			R	R	R	R	R	A	R	R	R	R	N	R	A	R	R	R	↑	1.7m	↑	1.2m	↑	0.4m								
75	Mbizana	EC	R	R	R	R	R	A	R	N	N	A	N	R	R		R	R	R	N	A	N	R	R	R	N		A	A	R	A	R	↓	3.4m	↑	1.2m	↓	0.7m								
76	Mhlontlo	EC	N	R	A	R	N	N	N	A	N	R		N	N		R	R	R	N	N	N	N		R	N	A	R		R	N	N	↓	16.6m	↓	32.2m	↓	0.1m								
77	Mnquma	EC	A	R	R	R							A	A			R	R	A	R	R	R	A	A	A			R		R	N	R	↓	15.4m	↓	0.6m	↑	0.4m								
78	Ndlambe	EC	R	R	R	R	N	R	N	R	N	N		R	N		R	R	R	R	R	R	R	R		N	N	N		R	R	N	↑	12.0m	↓	44.1m	↓	0.2m								
79	Ngqushwa	EC	R	R	R	R	R	R	N	R	R	R	N	R	R		R	R	N	R	R	N	A	R	R	R	N	R	R		R	R	R	↓	18.4m	↓	35.6m	↓	0.2m							
80	Nkonkobe	EC	R	R	R	R		R	R	A	N	N	N		R	N		R	R	R	N	R	N	A	R	N	R		N		R	R	R	↓	19.0m	↑	2.4m	↓	0.2m							
81	Ntabankulu	EC	N	R	A	R	R		N	A		N	R		N		R	R	N		R	A			R		A	R		R			↓	11.4m	↓	43.8m	↓	2.6m								
82	Nxuba	EC	R	R	R	R	R	R		R	R	R	N	R	R		R	R	N	R	R	R		N	N	R		N	N	N	R	R	N	↓	15.2m	↓	9.1m	↑	-							
83	Nyandeni	EC	N	R	A	R	R	R	A	R	R	R	R		N			R	R	A	R	A	R	R	R	R	A		R		R	N	N	↓	17.6m	↓	32.9m	↑	0.1m							
84	Port St Johns	EC	R	R	R	R	N	N	R	R	N	R		R	R		R	R	N	N	A	R	R		A	R		R	N	A	R	N	R	↓	32.7m	↓	11.9m	↓	0.6m							

Legend (Audit outcomes): Unqualified with no findings (Green), Unqualified with findings (Yellow), Qualified with findings (Purple), Adverse with findings (Pink), Disclaimer with findings (Red), Audit not finalised at legislated date (Grey), New (Blue)

Legend (Movements): ↑ Improved (Green), ↔ Unchanged (Yellow), ↓ Regressed (Red)

Legend (Findings): Addressed (A) (Green), New (N) (Yellow), Repeat (R) (Red)

Legend (Root causes): Finding (Blue)

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes									
			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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants management	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure		Key positions vacant or key officials lacking appropriate competencies	Consequences for poor performance and transgressions	Response by the political leadership in addressing the root causes of poor audit outcomes
																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
85	Sakhisizwe	EC	R	R	R	R	A	R			R	R	R	R	R			R	R	R	R	R	R	N	R	N	R		R	A	R	↓	6.4m	↓	24.9m	↓	0.7m									
86	Senqu	EC	R	R	R	R								R	A			R	R	R	A	A		A	A	N	R		R		↑	-	↓	1.5m	↑	-										
87	Sundays River Valley	EC	R	R	R	R		R		A			R	N			R	R	N	N	R	R	N	N	N		N	N	N	R	R	↑	11.9m	↓	17.2m	↓	3.1m									
88	Tsolwana	EC	R	R	R	R	N	N			N	N	R	R			N	N	N	N	R	R	R	N		N	N	N	R	R	N	↓	8.0m	↑	6.9m	↑	0.3m									
89	Umzimvubu	EC	R	R	R	R							R	N			R	R	N	A	N			R	A		R	N	R	R	R	↑	-	↑	23.9m	↓	0.1m									
90	Dhlabeng	FS	R	R	R	R	A						R	A			R	R	N	R	A	R		R	N		R	N	R	R	R	↑	-	↓	60.4m	↓	9.9m									
91	Kopanong	FS	R	R	R	R	R	R	R	R	R	A	N	A	A	N		R	R	R	R	R	N	A	R	R	R	R	R	R	R	↓	65.7m	↓	59.8m	↑	3.3m									
92	Letsemeng	FS	R	R	R	R	A	A	R	A	R	N		R	A		R	R	N	N	A	A	N	A	A	N	R		A	N	N	R	R	↓	33.1m	↑	9.5m	↓	1.1m							
93	Mafube	FS	R	R	R	R	R	R	R	R	R	R		N	A		R	R	R	R	N	R	N	R	R	N	N	N	N	R	R	↑	17.9m	↓	56.1m	↓	7.2m									
94	Maluti-A-Phofung	FS	R	R	R	R	R	R	N	R	R	R		R	A	N		R	R	R	R	R		N	N	R	N	N	N	R	R	↑	29.6m	↑	7.2m	↓	3.9m									
95	Mantsopa	FS	R	R	R	R	R	R	N	N		N		R	A		R	R	N	N	R	R	N	N	N	N		R	N	N	R	R	↑	18.6m	↓	11.6m	↓	0.3m								

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	Legend (Root causes)	Finding
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes									
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
96	Masilonyana	FS	R	R	R	R	R	A	A	A	A	A	A			A	N	R	R	R	R	R	R	R	R	R	R	N	A	R	A	N	R	R	R	↓	519.7m	↓	54.8m	↓	0.8m					
97	Matjhabeng	FS	R	R	R	R	R	R	R	R	R	A		R	R			R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	↓	1 075.8m	↑	160.4m	↓	76.4m					
98	Metsimaholo	FS	R	R	R	R	A	R	R	R	A	A	N	N	A			R	R	R	N	R	R	A	A	A			R	A	R	R	R	R	↑	6.2m	↓	66.7m	↓	1.0m						
99	Mohokare	FS	R	R	R	R	R	R	N	R	R	R	N	R	R			R	R	R	R	R	R	N	A	R	R	R	R	R	R	R	R	R	↑	2.5m	↑	13.6m	↑	0.3m						
100	Moqhaka	FS	R	R	R	R	R	N	N	A	A	R	N		N	A		R	R	A	N	R	R	N	R	R	N	R	N	R	R	N	R	R	↓	52.6m	↓	111.7m	↓	13.0m						
101	Nala	FS																																												
102	Naledi	FS	R	R	R	R	R	R	R	R	R	R	R	N	N	A		R	R	R	R	R	R	N	R	R	R	R	R	R	R	N	R	R	R	↓	29.9m	↑	0.1m	↑	-					
103	Ngwathe	FS			R	R																																								
104	Nketoana	FS	R	R	R	R								R	R			R	R	R	R	A	R	R	R	N		R	R	R	R	R	R	↑	21.4m	↓	8.6m	↓	0.1m							
105	Phumelela	FS	R	R	R	R	R	R	R	R	A	R	A	R	R			R	R	R	R	R	A	R	R	A	A	R	N	R	R	R	R	↓	20.8m	↓	40.0m	↓	0.5m							
106	Setsoto	FS			R	R																																								

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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes									
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107	Tokologo	FS	R	R	R	R	R	A	R	R	R	A	N					R	R	R	R	R	R	R	R	R	R	R	N	R	R	N	R	R	R	↓	36.2m	↑	5.2m	↑	0.6m					
108	Tswelopele	FS	R	R	R	A	A				A		R	R				R	R	R	A		R	R	N	N		N	A	R	A	R	↓	1.9m	↓	2.1m	↓	0.001m								
109	Emfuleni	GP	R	R	R	A			A				A	R				R	N	N	A	R			N	A	R	N	R	N	R			↓	4.1m	↓	2.4m									
110	Lesedi	GP	R	R	R	R							R	N				R	N	N	A	N					N		N	R	R			↓	7.1m	↓	0.1m									
111	Merafong City	GP	N	R	R								N	N				R	R				N				N		N	R	R	↓	16.4m	↓	14.0m											
112	Midvaal	GP	A	R	N	R												R			A						A	R	N	R					↑	-										
113	Mogale City	GP	R	R	R	A							N	R				R	R		N						N		N	N	R	↓	49.4m	↓	72.6m	↑	-									
114	Randfontein	GP	R	R	N	R	N	A	A			R	R					R	R	N	N	A	R	N			R	R	N	R	↑	21.9m	↑	17.5m	↓	4.2m										
115	Westonaria	GP	R	R	R	N	N		N				R	N				R	N	N	N	N		N	N	N	N	N	N	N	R			↓	2.4m	↓	0.02m									
116	Abaqulusi	KZN	R	R	R	N	N	N	N	N	N		A	A	N			R	R	N	N	A			N	R	R	R	R	N	↓	19.2m	↓	10.9m	↑	0.1m										
117	Dannhauser	KZN	N	R	A	R							N					R		R			N								N					↓	0.02m									

Legend (Audit outcomes)
Unqualified with no findings
Unqualified with findings
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Legend (Movements)
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↓ Regressed
Legend (Findings)
Addressed (A)
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Repeat (R)
Legend (Root causes)
Finding

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas							Findings on predetermined objectives				Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes							
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
			140	Mthonjaneni	KZN	R	R	R	R							R				R		N							N	A								↓	1.2m							
141	Mtubatuba	KZN	R	R	R	R	N	N	N	N	N	N	R	N			R	R	R	N	N	R	R	N	N	N	R		R	A					↓	13.9m	↓	15.3m	↓	0.5m						
142	Ndwedwe	KZN		R	A	R											R	N		N							R	N	R					↑	-	↑	3.1m									
143	Newcastle	KZN		R	A	R	R	A	N								R	R		N			N				N		R								↑	14.6m	↓	1.2m						
144	Nkandla	KZN	R	R	R	R							R	N			R		N								R		R		A							↓	29.8m	↓	0.02m					
145	Nongoma	KZN	N	R	A	R							N	A			R	R		R	N	R	A	R	R	R	R	R	A						↓	12.7m	↓	38.9m	↑	-						
146	Nquthu	KZN	R	R	R	R							A	N			R		N	N		R	N	N	R	R	R		R		N					↓	0.4m	↓	3.1m	↑	0.03m					
147	Ntambanana	KZN	A	R	R	R							A				R										A		A																	
148	Okhahlamba	KZN	A	R	R	R							A	A			R	A	A	N	A	A	A	R		R		R				↑	0.4m	↓	22.7m	↓	0.03m									
149	Richmond	KZN		N	A	A											N		N									A		N						↓	0.01m			↓	0.02m					
150	The Big Five False Bay	KZN	R	R	R	R	N				N		R	N			R	R	R	R	R					N		N	A							↓	5.1m	↓	0.9m	↓	0.5m					

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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
162	uMzimkhulu	KZN	R	R	R	R								R	A			R	R	N	N								R	N	R		N		↓	33.2m	↑	0.7m	↑	-						
163	Umzumbe	KZN	R	R	R	R								R				N	A	N		A						R		R	A	N			↓		↓	7.4m	↓	0.01m						
164	uPhongolo	KZN	R	R	R	R	N	N	N	N	N	N		R	R			R	N	N	N			N	N			N	R	N	N			↓	10.8m	↓	7.7m	↓	1.3m							
165	Vulamehlo	KZN	R	R	R	R								R	N			R	R	N						N	R	R	R	N	N			↓		↓	10.7m									
166	Aganang	LP	R	R	N	R	R	R	R	N	R	N	R	R	N			R	R	R	R	A	R		N	R	A	N		N	R	R	↑	-	↓	20.1m	↓	0.1m								
167	Ba-Phalaborwa	LP	R	R	N	N	R	R	R	R	A	N	R	R	N	R	R	R	R	N	R			R	R	R		R		R	R	R	↓	20.6m	↓	48.9m										
168	Bela-Bela	LP	R	R	R	R	R	R	N	R	N	R	R	R	R			R	R	N	N	R		N				R	N	N	N	R	↓	49.5m	↓	3.6m	↓	0.3m								
169	Blouberg	LP	A	R	N	R	N	N	R	N	R		R		A			R	R	R	A	R		A	A	R		R		R	R	N	↑	8.9m	↓	26.7m	↓	0.1m								
170	Elias Motsoaledi (Greater Groblersdal)	LP	R	R	R	R	R	A	R		A	A	R	R	R			R	N	N	R	A	R		R	R	R	A	R	N		R	R	R	↑	50.2m	↓	138.1m	↓	8.9m						
171	Ephraim Mogale	LP	R	R	R	R	R		R	N	N	R		R	R			R	N	N	R	A	R		N	N	N	R		R	R	R	↓	35.6m	↓	108.6m	↑	-								

Legend (Audit outcomes): Unqualified with no findings, Unqualified with findings, Qualified with findings, Adverse with findings, Disclaimer with findings, Audit not finalised at legislated date, New
 Legend (Movements): ↑ Improved, ↓ Regressed
 Legend (Findings): Addressed (A), New (N), Repeat (R)
 Legend (Root causes): Finding

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes										
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
172	Fetakgomo	LP	N	N		N					N		N	N				N											N		N	R	R				↓	2.4m	↓	0.006m						
173	Greater Giyani	LP	R	R	R	R	R	R	N	R	R	A	R	R	R			R	R	N	R	R		R	R	R		R	N		R	R	R			↓	75.9m	↑	1.2m							
174	Greater Letaba	LP	R	R	R	R	R	R	A	R	R	R	R	R				R	R	N	R	N		R	R	N		R		R	R	R	↑	-	↓	36.1m	↓	0.03m								
175	Greater Tzaneen	LP	R	R	R	R	R	R	N	R	R		N	R	R			R	R	N	N	N	R		N		N	N	R		R	R	A	↓	91.0m	↓	90.6m	↓	0.2m							
176	Lepelle Nkumpi	LP	N	R	A	R	R	R	R	N	R	R	A	R	A	N	N	N	N	R	R	N	R	N	A	N	R	N		R		N	R	↓	13.9m	↓	42.5m									
177	Lephalale	LP	R	R	R	R	N	A	N				A	R	R			R	A	R		A		R	A			R		R	R	R			↓	53.9m	↓	0.2m								
178	Makhado	LP	R	R	R	R	R	R	N	R		N	R	R				R	R	N	R	N	A		A			R		R	R	R	↓	157.4m	↓	1.6m	↓	0.2m								
179	Makhudutamaga	LP	R	R	R	R	R	R	A	R	A	R	R	R				R	R	N	A	A	R		N	N	N	N	R	N		R	R	R	↑	0.9m	↓	14.2m								
180	Maruleng	LP	R	R	N	R	N							R	R			R	R	N	N	N		A			R	N		R	N	R			↑	12.5m	↑	-								
181	Modimolle	LP	R	R	R	R	R	R	A	R	R	R	N	R	R			R	R	N	N	R	N		N	N	N	A	R		R	R	R	↓	16.4m	↓	6.8m	↓	0.7m							
182	Mogalakwena	LP	R	R	R	R								R				R		A	A		R				R		R	R	R			↑	15.1m	↓	0.02m									

Legend (Audit outcomes)
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 Finding

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas							Findings on predetermined objectives				Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes								
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
194	Dr JS Moroka	MP	R	R	R	R	A	R	R	N	N	A	N	R	N			R		R	N	A	N	R	N	N		R	N	R	R	R								↓	0.3m					
195	Emakhazeni	MP	N	R	A	R	N			N	N			N	N			R	R		N	R								N	R	R	R	↑	2.9m				↓	1.0m						
196	Emalahleni	MP			R	R																																								
197	Govan Mbeki	MP	R	R	R	R	N		N					R	R			N	N	R	R	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	↓	122.0m	↓	24.4m	↓	11.0m				
198	Lekwa	MP	R	R	R	R	R	R	N	A	R	R	R	N	R	A		R	R	R	R	A	N	N	R	A	R	A	R	R	R	R	R	R	R	R	↓	196.3m	↓	6.0m	↓	4.2m				
199	Mbombela	MP	A	R	R	R								A				A									A		R	R	R	R	R	↑	6.2m	↓	1.3m	↓	4.4m							
200	Mkhondo	MP			R	R																																								
201	Msukaligwa	MP	R	R	R	N	N	N	N	N	N	N	N		R	R		R	A	N	N	N	A	A	A	N		R	R	R	R	R	R	↑	-											
202	Nkomazi	MP	R	R	R	R	N	N		N				N	R	R		R	R	N	N	R	N	N	N	N	N	N	R	R	N	R	R	R	↓	100.9m	↑	11.4m	↑	0.7m						
203	Pixley Ka Seme (Volksrust)	MP	R	R	R	R	A	R	R	R	A	A		R	N			R		R	N	R		N	R	R	A	R	A	R	R	R	R	↓	2.8m	↑	2.8m									
204	Steve Tshwete	MP																																												

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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R					
																																			↓	5.7m	↓	44.4m	↓	3.7m								
205	Thaba Chweu	MP	R	R	R	R	R	R	R	R	A	R	R	R	R	N	N	N	A	N	N	R	R	N	N	R	R	N	A	N	R	A	R	R	N	N	↓	5.7m	↓	44.4m	↓	3.7m						
206	Thembisile Hani	MP	R	R	R	R	R	R	R	A	A	R	R		R				R	R	R	R	A	N		N	R	R	N	N	R	A	R	R	A			↓	71.7m									
207	Umjindi	MP	N	R	A	R	R	A	R	N	R	A	A		N	N	N		R	N		N	R			N			R			R	R	R				↓	0.9m	↓	0.2m							
208	Victor Khanye	MP	N	N					R						N	N			N	N		N	N	N		N	N		N		N			N				↓	0.3m									
209	Ditsobotla	NW	R	R	R	R	R	R	R	R	R	R	R					R	R	R	R	R	N	R		N	N	N	N	R	R	N	N	R	R	A	↓	30.3m	↓	2.5m								
210	Greater Taung	NW		R	A	R	R	R	R	R	R	N	R	R					R	R		R	A						R		N	R	R	A	↓	3.8m	↓	36.9m	↓	1.0m								
211	Kagisano	NW	R	R	R	R	R	R	R	R	R	R	R					R	R	R	R	N	N	R		N	N	N	N	N	R			R	R	A	↑	-	↓	5.4m								
212	Kgetlengriver	NW	R	R	R	R	R	R	R	N	R	R	R		N	R			R	R	R	R	R	N		N	N	R	R	N	N	R	R			↓	17.3m	↓	5.6m	↓	0.04m							
213	Lekwa-Teemane	NW	R	R	R	R	R	R	R	R	N		N	N		R	R			R	R	R	N	A	A			N	R		R	N	N	R	R			↓	33.7m	↓	18.1m	↓	4.3m					
214	Madibeng	NW	R	R	R	R	R	R	R	N	R	R	R		R	R			R	N	N	R	N	R				R		R	R	R	R			↓	7.5m	↓	71.3m	↓	2.1m							
215	Mafikeng	NW	R	R	R	R	R	R	R	R	R	R	N	A	R	R			R	R	R	N	N	R		R	R	R	R	R	N	R	R	R			↑	24.4m	↑	24.1m	↓	4.4m						

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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
216	Mamusa	NW	R	R	R	R	R	R	R	R	R	R	R	N		N	A	R	R	R	R	N	R		N	N	N	N	R	R	N	N	R	R	N			↑	2.0m	↓	1.1m					
217	Maquassi Hills	NW	R	R	R	R	R	R	R	N	R	R	R	N	N		A	R	R	R	R	R	R	R	R		R	R	A	R	N	N	R	R	A	↓	8.6m	↓	5.7m	↑	5.6m					
218	Matlosana	NW	A	R	R	R	R	R	R	R	R	R	R		A			R	R	A	R	A	R	R	R	A	N	A		R	A	N	R	R	R	↑	-	↑	25.3m	↓	9.7m					
219	Moretele	NW	R	R	R	R	R	R	R	R	R	R	R	N		N	A	R	R	R	R	N	R		R	R	N	N	R	R	N	N	R	R	A	↑	9.9m	↓	25.2m	↑	0.1m					
220	Moses Kotane	NW	R	R	R	R	A	R		A	R	A	A	R	R			R	N	R	R	R	R	R	R	R	R	N		R	N	R	R	R	↓	13.4m	↑	71.3m	↓	3.4m						
221	Naledi	NW	R	R	R	R	R	R	R	R	R	R	R	R	A	N		R	R	R	R	A	R		R	R	R	R	A	R	R	N	R	R	A	↓	55.8m	↑	14.2m	↓	9.3m					
222	Ramotshere Moiloa	NW	R	R	R	R	R	R	R	N	R	R	R	R	R			R	R	R	R	N	R		R	R	R	N	N	R		N	R	R	N			↓	2.2m							
223	Ratlou	NW	A	R	R	R								A	A			R	R	N					R	R	R	R	N	R	N	N	R	R		↓	8.1m	↓	23.0m	↓	0.02m					
224	Rustenburg	NW	R	R	R	R	R	R	R	A	R	R	R	R	R			R	A	R	A	A	R		A	R	R	N	R	N		R	R	R	↓	449.8m	↓	73.5m	↑	-						
225	Tlokwe	NW	R	R	R	R	A	A				A		R	R			R	R	R	A	R		A	A	R		R	N	N	R	R	R	↓	152.5m	↓	142.7m	↓	2.8m							
226	Tswaing	NW	R	R	R	R	R	R	R	N	R	R	R	N			R	R	R	R	R	R	R	N	R	R	R	R	R	R	N	R	R	A	↓	13.4m	↓	16.5m	↓	1.0m						

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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
227	Ventersdorp	NW	R	R	R	R	R	R	R	R	R	R	R	N	N	A	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	↓	9.1m	↓	21.9m	↓	10.8m				
228	IKheis	NC	R	R	R	R	R	R	R	R	R	R	R	A		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	↑	3.6m	↓	14.3m	↓	0.2m					
229	Dikgatlong	NC			R	R																																								
230	Emthanjeni	NC	R	R	R	R	A	A	A	A	A	N	R			R	R		R	A	N	R	N	R	R		N	R	N	R	R	R	N	↓	95.3m	↓	25.1m									
231	Gamagara	NC	R	R	R	R	N	N	N	N	N		R	N	A	R	R	R	R	A	N	R	R	R	R	R	R	R	A	R	R	R	R	↓	15.8m	↓	40.8m									
232	Ga-Segonyana	NC	R	R	R	R	R	R	R	R	R	R	N	R	N		R	R	N	R	R	R	R	R	R	R	N	R	N	R	R	R	R	↑	45.1m	↑	32.0m	↓	0.8m							
233	Hantam	NC	R	R	R	R	R	R	A		R		R	N	A	R	R	R	R	A	N	R	N	R	R	R	R	N	R	A	R	R	R	↓	7.6m	↑	0.8m									
234	Joe Morolong	NC			R	R																																								
235	Kai !Garib	NC			R	R																																								
236	Kamiesberg	NC			R	R																																								
237	Kareeberg	NC	R	R	R	R							R	N	A			R	R							R	R	A	R	R	R	R	↑	0.3m	↓	4.1m										

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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R				
249	Siyathemba	NC	R	R	R	R	R	R	N	R	R	R	R	A		N	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	↑	20.7m	↓	13.4m	↓	0.2m			
250	Sol Plaatje	NC	R	R	R	R	R				R	R	R	A	R		R	R	A	R	A	R			R	A		R	R	R	R	R	R	R	R	R	R	↑	0.4m	↓	47.4m	↑	0.6m				
251	Thembelihle	NC	R	R	R	R	R	R	A	R	R	R	R		A	N	R	R	R	R	R	R	R	R	R	R	A	R	R	R	R	R	R	R	A	R	R	R	↑	3.6m	↓	39.1m	↓	0.4m			
252	Tsantsabane	NC			R	R																																									
253	Ubuntu	NC	R	R	R	R	R	A	A	A	R	R	R	N		R	R	R	R	R	R	R	R	R	R	N	A	R	N	R	N	R	R	R	R	A	↑	5.8m	↓	10.4m	↑	0.2m					
254	Umsobomvu	NC	R	R	R	R	A	A	A	A	A	A	A	N	N	A	R	A	R	A	R			A			A	R	A	R	R	R	R	R	R	R	↓	33.4m	↓	6.5m	↓	0.001m					
255	Beaufort West	WC	R	R	R	R								A	R		N	N			R			N	N			R			R	R	R	R	↑	15.9m	↓	0.02m									
256	Berg River	WC	R	R	R	R		N						R	R		R	R	R	R	R	R		N		A	A		R		R		A	↓	27.6m	↓	1.2m										
257	Bitou	WC	R	R	R	R								A		N	R	R	R	N				N	R	N	N	R	R	N	R	N	R	N	R	↑	43.0m	↑	0.5m	↓	4.5m						
258	Breede Valley	WC		R	A	R											R			A				A	R			A		R	R	R	R	↑	-	↑	3.9m										
259	Cape Agulhas	WC	R	R	R	R								A	R		A	R	R	R	R	R	R	R				N	N	N	N	N	N	A	↓	10.4m	↓	2.0m									

Legend (Audit outcomes) Unqualified with no findings Unqualified with findings Qualified with findings Adverse with findings Disclaimer with findings Audit not finalised at legislated date New Legend (Movements) ↑ Improved ↓ Regressed Legend (Findings) Addressed (A) New (N) Repeat (R) Legend (Root causes) Finding

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives				Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes								
			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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure		Key positions vacant or key officials lacking appropriate competencies	Consequences for poor performance and transgressions	Response by the political leadership in addressing the root causes of poor audit outcomes
																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
271	Overstrand	WC		R	A	R												N	A		N										A		R				↓	0.3m	↓	0.1m						
272	Prince Albert	WC	A	R	R	R	A		A				A					R	A	R	A		R	R	R	A	A	A	R	R	R	↑	2.2m	↑	-	↑	0.3m									
273	Saldanha Bay	WC	A	R	R	R							A	A				R	A	A	N	A		N	A	A	A	A	R		R			↑	0.2m	↓	2.6m									
274	Stellenbosch	WC		R	R	N	R						A	A		N		R	A	N	N				A	N	A	R		R			↑	-												
275	Swartland	WC				A	A																								R	↓	8.3m			↓	0.01m									
276	Swellendam	WC				N	R																																							
277	Theewaterskloof	WC	A	R	R	R	R						A					R	R	A	R	N						R	R	R	↓	71.2m	↓	5.3m												
278	Witzenberg	WC	R	R	R	R							R	R				R	R	N	R		A		N	A	R	A	A	↑	13.7m	↑	-													
Municipal entities																																														
279	Alfred Nzo Development Agency	EC	R	R	R	R							A	R				R	R		R	R	R	R	R	R	R	R	R	R	R	N				↓	2.5m	↓	0.3m							

Legend (Audit outcomes): Unqualified with no findings, Unqualified with findings, Qualified with findings, Adverse with findings, Disclaimer with findings, Audit not finalised at legislated date, New
 Legend (Movements): ↑ Improved, ↓ Regressed
 Legend (Findings): Addressed (A), New (N), Repeat (R)
 Legend (Root causes): Finding

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas							Findings on predetermined objectives				Findings on non-compliance													Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes										
			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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants management	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure		Key positions vacant or key officials lacking appropriate competencies	Consequences for poor performance and transgressions	Response by the political leadership in addressing the root causes of poor audit outcomes				
																																						Movement	Amount R	Movement	Amount R	Movement	Amount R							
288	Port St Johns Development Agency	EC	N	R	N	R	R	N	N	R	R	R	N	A			R	R	R	R	A	R		A				R	A	R	N									↓	0.2m	↑	0.1m							
289	Centlec (Pty) Ltd	FS	R	R	R	R	R	R	N	R	R	R	R	R	R	R	R	R	N	R	N	R	R	R	R	A		R		R	R	R										↓	344.5m	↓	32.1m					
290	Fezile Dabi District Municipality Trust	FS				A																																												
291	Krynaa-wlust Farming Trust (Pty) Ltd	FS																																																
292	Lejwe Le Putswa Development Agency (Pty) Ltd	FS	R	R	R	N							R	R			R		N		A	N	R	R																			↓	0.02m						
293	Maluti-A-Phofung Water (Pty) Ltd	FS	R	R	R	R	R	R	N	R	N	N	R	A	N		R	R	N	R	N	R	N	N	N	N		R	N	R	R	R										↑	4.2m	↓	0.3m					
294	Metsimaholo Mayoral Trust	FS	R		N		R	R									R																																	
295	Brakpan Bus Company (Pty) Ltd	GP	R		N												A	R									R	N	R	N	A														↓	0.8m				

Legend (Audit outcomes): Unqualified with no findings (Green), Unqualified with findings (Yellow), Qualified with findings (Purple), Adverse with findings (Pink), Disclaimer with findings (Red), Audit not finalised at legislated date (Grey), New (Blue)

Legend (Movements): ↑ Improved, ↓ Regressed

Legend (Findings): Addressed (A) (Green), New (N) (Yellow), Repeat (R) (Red)

Legend (Root causes): Finding (Blue)

Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives				Findings on non-compliance										Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure						Root causes										
			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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure		Key positions vacant or key officials lacking appropriate competencies	Consequences for poor performance and transgressions	Response by the political leadership in addressing the root causes of poor audit outcomes
																																						Movement	Amount R	Movement	Amount R	Movement	Amount R			
312	Lethabong Housing Institute SOC NPC	GP	R	N	N									R				N	N															A						↓	0.003m					
313	Metropolitan Trading Company	GP	A	R	R	R								A				R	R		A	R			A			R		R	N	R				↓	1.5m	↑	0.6m							
314	Metswedding Economic Development Agency	GP	N	N		N				N							N	N	N	N		N	N							N						↓	0.1m									
315	Pharoe Park Housing Company SOC (Pty) Ltd	GP		R		R												N	R													A						↑	0.02m							
316	Pikitup Johannesburg	GP	R	R		R	R							R	A				R	N								N		N	A	R				↓	571.7m	↓	12.9m							
317	Roodepoort Civic Theatre	GP	R	R		N	N							R	R				R	R								R		R	N					↓	4.2m	↓	0.006m							
318	Sandspruit Works Association	GP	R	R		R	R							R	A				R	A	N					A			N	R	N				↓	7.3m	↑	-								
319	Tshwane Economic Development Agency	GP		R		R																																								

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	Legend (Root causes)	Finding
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance														Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure										
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																																					Movement	Amount R	Movement	Amount R	Movement	Amount R	
Consolidated audits																																											
Metropolitan municipalities																																											
1	Buffalo City Metro	EC	R	R	R	R	A				A	R	N	R	N	R	R	R	R	R	R	A	R	R	R	N	A	N	R	R	R							↑	-	↓	664.0m		1.1m
2	Nelson Mandela Bay Metro	EC		R	A	R									N			N	R		R	R						N	R	R							↓	318.7m	↓	233.9m	↓	97.6m	
3	Mangaung Metro	FS	R	R	R	N	R	R	R	N	R	R	R	R	R	R	R	N	R	R	R	R	R	R	N	R	R	N	R	N							↓	307.3m	↓	402.9m	↓	32.3m	
4	City of Johannesburg Metro	GP	R	R	R	N	R	A			N	R	A				R	N			N	N	N	N	N	R		R	N							↓	167.1m	↓	3 485.7m	↓	1.1m		
5	Ekurhuleni Metro	GP	A	R	N	R											A						N	N	A			R	R									↑	-	↑	-		
6	Tshwane Metropolitan Municipality	GP	R	R	R	R											R	R		N	R	A		A		A		R								↓	488.0m	↑	117.0m	↓	13.3m		
7	eThekweni	KZN		R	A	R											N	R										R										↑	785.0m				
8	City of Cape Town	WC	N	R		N												N										R										↑	17.6m				

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives				Findings on non-compliance											Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure												
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																																			Movement	Amount R	Movement	Amount R	Movement	Amount R			
9	Alfred Nzo District	EC	R	R	R	R	R	R	R	R	R	R	A	R	R	R	R	N	R	R			R	R	R	R	R	R	R	R	R	R	R				↓	389.2m	↓	247.4m			
10	Amatole District	EC	A	R		R	R												A				R	R	A	A	N	N									↓	1.8m	↑	0.4m			
11	Cacadu District	EC		R	A	R																													↑	16.6m	↓	0.04m					
12	Joe Gqabi District	EC		R		N																												↑	71.3m	↓	4.4m						
13	OR Tambo District	EC	A	R	R	R	R	R	N	R	R	R	R	R	R	N	A	A					R	R	R	R	R	N	N	A	R	N	R	A	A			↓	398.4m	↑	58.3m	↑	-
14	Fezile Dabi District	FS		R	R		R	R								R							R		N	A									↓	0.3m	↓	4.3m	↓	0.01m			
15	Lejweleputswa District	FS		R	R		R	R								R	R						R	R	N	N		A	R	R	N		R	A			↑	0.2m	↓	13.5m	↑	0.02m	
16	West Rand District	GP		A	R		R	R								A							R	N													↓	2.4m					
17	Ilembe District	KZN		A	R		R	R								A							R	R											↑	11.0m	↓	58.2m	↑	0.04m			
18	Ugu District	KZN		R	R		R	R	N	N	N					N	N						R	R												↓	45.2m	↓	21.5m	↓	1.0m		

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance														Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure										
			Audit opinion		Audit opinion		Non-current assets		Capital and reserves		Revenue		Aggregate misstatements		Reported information not useful	Reported information not reliable	Information not submitted	No annual performance report	Material misstatement or limitations in submitted annual financial statements		Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Unauthorised expenditure		Irregular expenditure		Fruitless and wasteful expenditure	
			Predetermined objectives	Compliance with legislation	Predetermined objectives	Compliance with legislation	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	No annual performance report	Material misstatement or limitations in submitted annual financial statements	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset and liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants	Procurement management	Human resource management	Other	Procurement and contract management	Human resource management and compensation	Information technology controls	Movement	Amount R	Movement	Amount R	Movement	Amount R	
19	Umkhanyakude District	KZN	R	R	R	R	R	R	R	R	N	R	A	R	R	R	R	R	N	R	A	N	A	A					R								↓	30.2m	↓	27.9m	↑	0.2m	
20	Uthungulu District	KZN	A	R	R	N									A											N																	
21	Greater Sekhukhune District	LP	R	R	N	N	R	A	R	A	R				R	R	R	R	N	R	A	R				N			R						↑	4.3m	↓	2 090.3m	↑	0.6m			
22	Dr Kenneth Kaunda District	NW	R	R	R	R									R	A	R	R	R	R			A	A					R	R													
Local municipalities																																											
23	Blue Crane Route	EC	R	R	R	R	N	N	N	N	N				N	N	R	R	R	R	N	N	N	N	N	N	R	R	A	N					↓	13.0m	↑	2.6m	↑	-			
24	Kouga	EC	R	R	N	R	R	R	R	R	N	R	A	A	R				R	R	R	R	R	R	R	R	A	N	R	A	R				↓	123.2m	↑	47.7m	↓	9.8m			
25	Nkonkobe	EC	N	R		N	R	R	A	N	N	N			R	N			R	R	N	R	N	A	R	N	N		N						↓	19.0m	↑	4.7m	↓	0.2m			
26	Port St Johns	EC	R	R	N	N	N	N	R	R					R	R			N	N	A	N	R				R	A	R	N					↓	32.7m	↓	11.9m	↓	3.3m			
27	Maluti-A-Phofung	FS	R	R	R	R	R	R	R	N	R	R	R	R	R				R	R	R	R	R	R	N	N	R	N	N	R	N				↑	29.6m	↑	11.5m	↓	4.1m			
28	Metsimaholo	FS	R	R	R	R	A	R	R	R	A	A	N	N	A				R	R	R	N	R	R	A	A	A		R	A					↓	6.2m	↓	66.7m	↓	1.0m			

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)
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Number	Auditee	Province	2011-12 audit outcome		2010-11 audit outcome		Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance												Findings on specific focus areas			Unauthorised, irregular as well as fruitless and wasteful expenditure																										
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																																						Movement	Amount R	Movement	Amount R	Movement	Amount R														
29	Hibiscus Coast	KZN	R	N	R	A								R	N				A	R	R	R																							↓	50.9m	↓	7.2m	↓	0.02m							
30	Msunduzi	KZN	R	R	R	R								R	R				R	R	N		R		A	A	R	R	R	R	R	R													↑	21.1m	↑	27.5m	↓	0.9m							
31	Polokwane	LP	R	R	R	R	R	N		N	N	N	R	N	R				R	R	R	R	R	R	A	R		R	R	R	R	R													↓	140.4m	↓	208.4m	↓	1.8m							
32	Moretele	NW	R	R	R	R	R	R	R	R	R	R	R	N	N	A	R	R	R	R	R	N	R		R	R	N	N	R	R	N	N																									
33	Rustenburg	NW	R	R	R	R	R	A	R	R	R	R	R	R	R				R	A	R	A	A	R		A		R	R	N	R	N																									
34	Knysna	WC	R	R	R	R								N	R	N	N	A	N	A	A								N	R																	↑	-	↑	-	↑	-					

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New	Legend (Movements)	↑ Improved	↔ Unchanged	↓ Regressed	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)
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ANNEXURE 2: Auditees' five-year audit opinions

46

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
Financial audits							
Metropolitan municipalities							
1	Buffalo City Metro	EC	Qualified with findings	Adverse with findings	Unqualified with findings	Qualified with findings	Qualified with findings
2	Nelson Mandela Bay Metro	EC	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
3	Mangaung Metro	FS	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
4	City of Johannesburg Metro	GP	Qualified with findings	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings
5	Ekurhuleni Metro	GP	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
6	Tshwane Metropolitan Municipality	GP	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings
7	eThekweni	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
8	City of Cape Town	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
District municipalities							
9	Alfred Nzo District	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Adverse with findings	Unqualified with findings
10	Amatole District	EC	Unqualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings	Qualified with findings
11	Cacadu District	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
12	Chris Hani District	EC	Adverse with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
13	Joe Gqabi District	EC	Unqualified with findings	Unqualified with findings	Qualified with findings	Adverse with findings	Adverse with findings

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
14	OR Tambo District	EC	Unqualified with findings	Adverse with findings	Qualified with findings	Qualified with findings	Unqualified with findings
15	Fezile Dabi District	FS	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
16	Lejweleputswa District	FS	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
17	Thabo Mofutsanyana District	FS	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
18	Xhariep District	FS	Unqualified with findings	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings
19	Sedibeng District	GP	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
20	West Rand District	GP	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
21	Amajuba District	KZN	Unqualified with findings	Qualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings
22	Ilembe District	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
23	Sisonke District	KZN	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
24	Ugu District	KZN	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
25	Umgungundlovu District	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
26	Umkhanyakude District	KZN	Unqualified with findings	Adverse with findings	Qualified with findings	Unqualified with findings	Unqualified with findings
27	Umzinyathi District	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
28	Uthukela District	KZN	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
29	Uthungulu District	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
30	Zululand District	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
31	Capricorn District	LP	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings
32	Greater Sekhukhune District	LP	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings
33	Mopani District	LP	Disclaimer with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings
34	Vhembe District	LP	Disclaimer with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Disclaimer with findings
35	Waterberg District	LP	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
36	Ehlanzeni District	MP	Qualified with findings	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings
37	Gert Sibande District	MP	Unqualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
38	Nkangala District	MP	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
39	Bojanala District	NW	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
40	Dr Kenneth Kaunda District	NW	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
41	Dr Ruth S Mompoti District	NW	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
42	Ngaka Modiri Molema District	NW	Disclaimer with findings	Disclaimer with findings	Unqualified with findings	Disclaimer with findings	Unqualified with findings
43	Frances Baard District	NC	Unqualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings	Qualified with findings
44	John Taolo Gaetsewe District	NC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
45	Namakwa District	NC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
46	Pixley Ka Seme District	NC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
47	Siyanda District	NC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Disclaimer with findings
48	Cape Winelands District	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
49	Central Karoo District	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
50	Eden District	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
51	Overberg District	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
52	West Coast District	WC	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
Local municipalities							
53	Amahlati	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings
54	Baviaans	EC	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Unqualified with findings	Unqualified with findings
55	Blue Crane Route	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
56	Camdeboo	EC	Disclaimer with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
57	Elundini	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
58	Emalahleni	EC	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Unqualified with findings
59	Engcobo	EC	Unqualified with findings	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings
60	Gariep	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Disclaimer with findings

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
61	Great Kei	EC					
62	Ikwezi	EC					
63	Ingquza Hill	EC					
64	Inkwanca	EC					
65	Intsika Yethu	EC					
66	Inxuba Yethemba	EC					
67	King Sabata Dalindyebo	EC					
68	Kou-Kamma	EC					
69	Kouga	EC					
70	Lukhanji	EC					
71	Makana	EC					
72	Maletswai	EC					
73	Matatiele	EC					
74	Mbhashe	EC					
75	Mbizana	EC					
76	Mhlontlo	EC					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
77	Mnquma	EC					
78	Ndlambe	EC					
79	Ngqushwa	EC					
80	Nkonkobe	EC					
81	Ntabankulu	EC					
82	Nxuba	EC					
83	Nyandeni	EC					
84	Port St Johns	EC					
85	Sakhisizwe	EC					
86	Senqu	EC					
87	Sundays River Valley	EC					
88	Tsolwana	EC					
89	Umzimvubu	EC					
90	Dihlabeng	FS					
91	Kopanong	FS					
92	Letsemeng	FS					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
93	Mafube	FS					
94	Maluti-A-Phofung	FS					
95	Mantsopa	FS					
96	Masilonyana	FS					
97	Matjhabeng	FS					
98	Metsimaholo	FS					
99	Mohokare	FS					
100	Moqhaka	FS					
101	Nala	FS					
102	Naledi	FS					
103	Ngwathe	FS					
104	Nketoana	FS					
105	Phumelela	FS					
106	Setsoto	FS					
107	Tokologo	FS					
108	Tswelopele	FS					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
109	Emfuleni	GP					
110	Lesedi	GP					
111	Merafong City	GP					
112	Midvaal	GP					
113	Mogale City	GP					
114	Randfontein	GP					
115	Westonaria	GP					
116	Abaqulusi	KZN					
117	Dannhauser	KZN					
118	eDumbe	KZN					
119	eMadlangeni	KZN					
120	Emnambithi / Ladysmith	KZN					
121	Endumeni	KZN					
122	Ezinqoleni	KZN					
123	Greater Kokstad	KZN					
124	Hibiscus Coast	KZN					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
125	Hlabisa	KZN	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
126	Imbabazane	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
127	Impendle	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
128	Indaka	KZN	Qualified with findings	Disclaimer with findings	Unqualified with findings	Disclaimer with findings	Qualified with findings
129	Ingwe	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
130	Jozini	KZN	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
131	Kwa Sani	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
132	Kwadukuza	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
133	Mandeni	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
134	Maphumulo	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
135	Mfolozi	KZN	Unqualified with findings	Unqualified with findings	Qualified with findings	Disclaimer with findings	Disclaimer with findings
136	Mkhambathini	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
137	Mpofana	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings	Unqualified with findings
138	Msinga	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
139	Msunduzi	KZN	Unqualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings	Unqualified with findings
140	Mthonjaneni	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
141	Mtubatuba	KZN	Disclaimer with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
142	Ndwedwe	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
143	Newcastle	KZN	Qualified with findings	Qualified with findings	Qualified with findings	Qualified with findings	Unqualified with findings
144	Nkandla	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Disclaimer with findings
145	Nongoma	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Disclaimer with findings
146	Nquthu	KZN	Unqualified with findings	Unqualified with findings	Qualified with findings	Disclaimer with findings	Disclaimer with findings
147	Ntambanana	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
148	Okhahlamba	KZN	Unqualified with findings	Unqualified with findings	Qualified with findings	Disclaimer with findings	Unqualified with findings
149	Richmond	KZN	Unqualified with findings	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
150	The Big Five False Bay	KZN	Qualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings
151	Ubuhlebezwe	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings	Qualified with findings
152	Ulundi	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
153	Umdoni	KZN	Unqualified with findings	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
154	Umhlabuyalingana	KZN	Disclaimer with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
155	uMhlathuze	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
156	Umlalazi	KZN	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
157	Umngeni	KZN					
158	uMshwathi	KZN					
159	Umtshezi	KZN					
160	Umuziwabantu	KZN					
161	Umvoti	KZN					
162	uMzimkhulu	KZN					
163	Umzumbe	KZN					
164	uPhongolo	KZN					
165	Vulamehlo	KZN					
166	Aganang	LP					
167	Ba-Phalaborwa	LP					
168	Bela-Bela	LP					
169	Blouberg	LP					
170	Elias Motsoaledi (Greater Groblersdal)	LP					
171	Ephraim Mogale	LP					
172	Fetakgomo	LP					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
173	Greater Giyani	LP					
174	Greater Letaba	LP					
175	Greater Tzaneen	LP					
176	Lepelle Nkumpi	LP					
177	Lephalale	LP					
178	Makhado	LP					
179	Makhudutamaga	LP					
180	Maruleng	LP					
181	Modimolle	LP					
182	Mogalakwena	LP					
183	Molemole	LP					
184	Mookgophong	LP					
185	Musina	LP					
186	Mutale	LP					
187	Polokwane	LP					
188	Thabazimbi	LP					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
189	Thulamela	LP					
190	Tubatse	LP					
191	Albert Luthuli	MP					
192	Bushbuckridge	MP					
193	Dipaliseng	MP					
194	Dr JS Moroka	MP					
195	Emakhazeni	MP					
196	Emalahleni	MP					
197	Govan Mbeki	MP					
198	Lekwa	MP					
199	Mbombela	MP					
200	Mkhondo	MP					
201	Msukaligwa	MP					
202	Nkomazi	MP					
203	Pixley Ka Seme (Volksrust)	MP					
204	Steve Tshwete	MP					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
205	Thaba Chweu	MP					
206	Thembisile Hani	MP					
207	Umjindi	MP					
208	Victor Khanye	MP					
209	Ditsobotla	NW					
210	Greater Taung	NW					
211	Kagisano	NW					
212	Kgetlengriver	NW					
213	Lekwa-Teemane	NW					
214	Madibeng	NW					
215	Mafikeng	NW					
216	Mamusa	NW					
217	Maquassi Hills	NW					
218	Matlosana	NW					
219	Moretele	NW					
220	Moses Kotane	NW					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
221	Naledi	NW	Red	Red	Red	Pink	Red
222	Ramotshere Moiloa	NW	Red	Red	Purple	Purple	Red
223	Ratlou	NW	Yellow	Yellow	Yellow	Yellow	Red
224	Rustenburg	NW	Purple	Red	Purple	Purple	Purple
225	Tlokwe	NW	Yellow	Purple	Purple	Red	Red
226	Tswaing	NW	Red	Red	Red	Red	Red
227	Ventersdorp	NW	Red	Red	Red	Red	Red
228	!Kheis	NC	Red	Red	Red	Red	Red
229	Dikgatlong	NC	Grey	Red	Red	Red	Red
230	Emthanjeni	NC	Purple	Purple	Red	Red	Red
231	Gamagara	NC	Red	Yellow	Yellow	Purple	Purple
232	Ga-Segonyana	NC	Red	Red	Red	Red	Red
233	Hantam	NC	Purple	Purple	Yellow	Purple	Red
234	Joe Morolong	NC	Grey	Red	Red	Red	Red
235	Kai !Garib	NC	Grey	Red	Red	Red	Purple
236	Kamiesberg	NC	Grey	Red	Red	Red	Red

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
237	Kareeberg	NC	Yellow	Yellow	Yellow	Green	Yellow
238	Karoo Hoogland	NC	Grey	Purple	Purple	Red	Red
239	Kgatelopele	NC	Grey	Red	Purple	Red	Red
240	Khai-Ma	NC	Yellow	Yellow	Yellow	Yellow	Purple
241	Khara Hais	NC	Red	Yellow	Yellow	Purple	Purple
242	Magareng	NC	Red	Red	Red	Red	Red
243	Mier	NC	Grey	Red	Red	Red	Red
244	Nama Khoi	NC	Grey	Red	Red	Red	Red
245	Phokwane	NC	Red	Red	Red	Red	Red
246	Renosterberg	NC	Grey	Grey	Red	Red	Red
247	Richtersveld	NC	Yellow	Yellow	Yellow	Yellow	Purple
248	Siyancuma	NC	Red	Red	Red	Red	Red
249	Siyathemba	NC	Red	Red	Red	Red	Red
250	Sol Plaatje	NC	Purple	Purple	Red	Red	Red
251	Thembelihle	NC	Red	Red	Red	Red	Red
252	Tsantsabane	NC	Grey	Red	Red	Red	Red

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
253	Ubuntu	NC	Qualified with findings	Disclaimer with findings	Qualified with findings	Disclaimer with findings	Qualified with findings
254	Umsobomvu	NC	Unqualified with findings	Disclaimer with findings	Qualified with findings	Disclaimer with findings	Disclaimer with findings
255	Beaufort West	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
256	Berg River	WC	Qualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Disclaimer with findings
257	Bitou	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
258	Breede Valley	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
259	Cape Agulhas	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
260	Cederberg	WC	Audit not finalised at legislated date	Unqualified with findings	Qualified with findings	Disclaimer with findings	Qualified with findings
261	Drakenstein	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
262	George	WC	Unqualified with no findings	Unqualified with findings	Qualified with findings	Qualified with findings	Qualified with findings
263	Hessequa	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Qualified with findings
264	Kannaland	WC	Audit not finalised at legislated date	Disclaimer with findings	Qualified with findings	Disclaimer with findings	Disclaimer with findings
265	Knysna	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
266	Laingsburg	WC	Unqualified with findings	Qualified with findings	Qualified with findings	Unqualified with findings	Unqualified with findings
267	Langeberg	WC	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
268	Matzikama	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
269	Mossel Bay	WC	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
270	Oudtshoorn	WC	Audit not finalised at legislated date	Unqualified with findings	Qualified with findings	Disclaimer with findings	Disclaimer with findings
271	Overstrand	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
272	Prince Albert	WC	Unqualified with findings	Qualified with findings	Disclaimer with findings	Unqualified with findings	Unqualified with findings
273	Saldanha Bay	WC	Unqualified with findings	Unqualified with findings	Qualified with findings	Disclaimer with findings	Disclaimer with findings
274	Stellenbosch	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
275	Swartland	WC	Unqualified with no findings	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
276	Swellendam	WC	Audit not finalised at legislated date	Disclaimer with findings	Disclaimer with findings	Disclaimer with findings	Unqualified with findings
277	Theewaterskloof	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
278	Witzenberg	WC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
Municipal entities							
279	Alfred Nzo Development Agency	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	New auditee	New auditee
280	Amathole Economic Development Agency	EC	Unqualified with findings	Unqualified with findings	Unqualified with no findings	Unqualified with findings	Unqualified with findings
281	Blue Crane Route Development Agency	EC	Qualified with findings	Unqualified with findings	Qualified with findings	Qualified with findings	New auditee
282	Buffalo City Development Agency	EC	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with no findings
283	Joe Gqabi Economic Development Agency	EC	Unqualified with findings	Unqualified with no findings	New auditee	New auditee	New auditee

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
284	Kouga Development Agency	EC					
285	Mandela Bay Development Agency	EC					
286	Nkonkobe Economic Development Agency	EC					
287	Ntinga OR Tambo Development Agency	EC					
288	Port St Johns Development Agency	EC					
289	Centlec (Pty) Ltd	FS					
290	Fezile Dabi District Municipality Trust	FS					
291	Krynaaowlust Farming Trust (Pty) Ltd	FS					
292	Lejwe Le Putswa Development Agency (Pty) Ltd	FS					
293	Maluti-A-Phofung Water (Pty) Ltd	FS					
294	Metsimaholo Mayoral Trust	FS					
295	Brakpan Bus Company (Pty) Ltd	GP					
296	City Power Johannesburg	GP					
297	East Rand Water Care Company	GP					
298	Ekurhuleni Development Company SOC (Pty) Ltd	GP					
299	Germiston Phase II Housing Company SOC (Pty) Ltd	GP					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
300	Housing Company Tshwane	GP					
301	Joburg Property Company	GP					
302	Joburg Theatre (SOC) Ltd	GP					
303	Johannesburg City Parks	GP					
304	Johannesburg Development Agency (SOC) Ltd	GP					
305	Johannesburg Fresh Produce Market	GP					
306	Johannesburg Metropolitan Bus Services	GP					
307	Johannesburg Roads Agency	GP					
308	Johannesburg Social Housing Company	GP					
309	Johannesburg Tourism Company	GP					
310	Johannesburg Water	GP					
311	Johannesburg Zoo	GP					
312	Lethabong Housing Institute SOC NPC	GP					
313	Metropolitan Trading Company	GP					
314	Metsweding Economic Development Agency	GP					
315	Pharoe Park Housing Company SOC (Pty) Ltd	GP					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
316	Pikitup Johannesburg	GP					
317	Roodepoort Civic Theatre	GP					
318	Sandspruit Works Association	GP					
319	Tshwane Economic Development Agency	GP					
320	West Rand Development Agency	GP					
321	Durban Marine Theme Park (Pty) Ltd	KZN					
322	Hibiscus Coast Development Agency	KZN					
323	ICC, Durban (Pty) Ltd	KZN					
324	Ilembe Management Development Enterprise (Pty) Ltd	KZN					
325	Safe City Pietermaritzburg	KZN					
326	Ugu South Coast Tourism	KZN					
327	Umhlosinga Development Agency	KZN					
328	Uthukela Water (Pty) Ltd	KZN					
329	uThungulu Financing Partnership	KZN					
330	uThungulu House Development Trust	KZN					
331	Polokwane Housing Association	LP					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
332	Sekhukhune Development Agency	LP					
333	Dr KKDM Economic Agency	NW					
334	Moretele Development Agency	NW					
335	Moses Kotane Development Agency	NW					
336	Rustenburg Water Services Trust	NW					
337	Cape Town International Convention Centre	WC					
338	Knysna Economic Development Agency	WC					
Consolidated audits							
Metropolitan municipalities							
1	Buffalo City Metro	EC					
2	Nelson Mandela Bay Metro	EC					
3	Mangaung Metro	FS					
4	City of Johannesburg Metro	GP					
5	Ekurhuleni Metro	GP					
6	Tshwane Metropolitan Municipality	GP					
7	eThekweni	KZN					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
8	City of Cape Town	WC					
District municipalities							
9	Alfred Nzo District	EC					
10	Amatole District	EC					
11	Cacadu District	EC					
12	Joe Gqabi District	EC					
13	OR Tambo District	EC					
14	Fezile Dabi District	FS					
15	Lejweleputswa District	FS					
16	West Rand District	GP					
17	Ilembe District	KZN					
18	Ugu District	KZN					
19	Umkhanyakude District	KZN					
20	Uthungulu District	KZN					
21	Greater Sekhukhune District	LP					
22	Dr Kenneth Kaunda District	NW					

No.	Auditee	Province	Audit opinions				
			2011-12	2010-11	2009-10	2008-09	2007-08
Local municipalities							
23	Blue Crane Route	EC					
24	Kouga	EC					
25	Nkonkobe	EC					
26	Port St Johns	EC					
27	Maluti-A-Phofung	FS					
28	Metsimaholo	FS					
29	Hibiscus Coast	KZN					
30	Msunduzi	KZN					
31	Polokwane	LP					
32	Moretele	NW					
33	Rustenburg	NW					
34	Knysna	WC					

Legend (Audit opinions)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee
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ANNEXURE 3: Assessment of auditees' key controls at the time of the audit

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Number	Auditee	Province	Leadership																					Financial and performance management															Governance														
			Movement			Effective leadership culture			Oversight responsibility			HR management			Policies and procedures			Action plans			IT governance			Movement			Proper record keeping			Processing and reconciling controls			Reporting			Compliance			IT system controls			Movement			Risk management			Internal audit			Audit committee		
			F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C
Metropolitan municipalities																																																					
1	Buffalo City Metro	EC	↔	↔	↔																																																
2	Nelson Mandela Bay Metro	EC	↓	↑	↓																																																
3	Mangaung Metro	FS	↑	↑	↑																																																
4	City of Johannesburg Metro	GP	↑	↑	↑																																																
5	Ekurhuleni Metro	GP	↔	↔	↔																																																
6	Tshwane Metropolitan Municipality	GP	↓	↔	↔																																																
7	eThekweni Metro	KZN	↔	↔	↔																																																
8	City of Cape Town	WC	↔	↑	↔																																																
District municipalities																																																					
9	Alfred Nzo District	EC	↔	↔	↔																																																
10	Amatole District	EC	↔	↔	↔																																																
11	Cacadu District	EC	↑	↑	↑																																																
12	Chris Hani District	EC	↔	↔	↔																																																
13	Joe Gqabi District	EC	↓	↔	↔																																																
14	OR Tambo District	EC	↔	↓	↓																																																
15	Fezile Dabi District	FS	↓	↔	↓																																																
16	Lejweleputswa District	FS	↔	↔	↔																																																

Legend (Root causes) ■ Good ■ Concerning ■ Intervention required ■ Not assessed
 Legend (Movements) ↑ Improved ↔ Unchanged ↓ Regressed
 F = Financial P = Performance C = Compliance

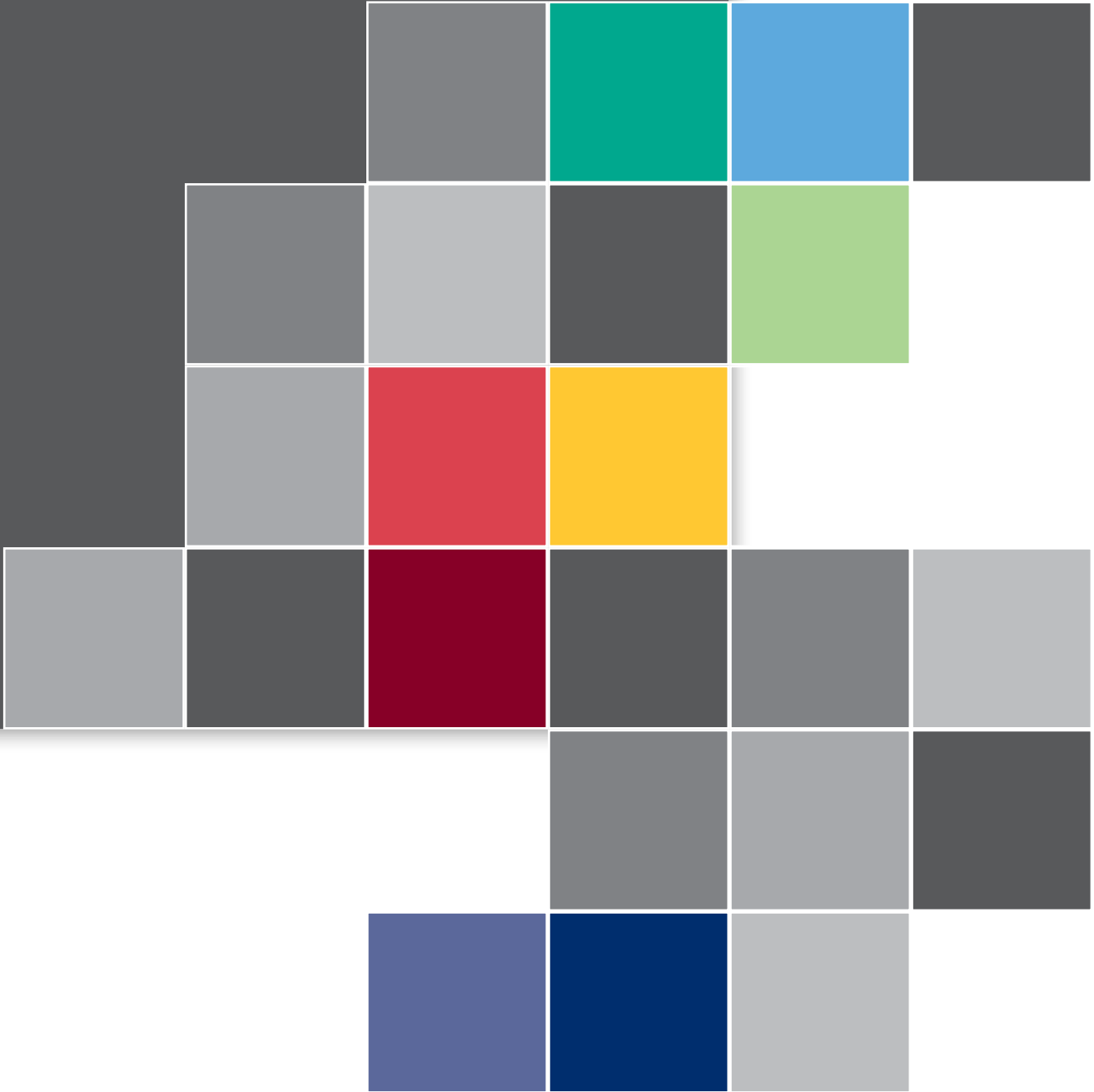
Number	Auditee	Province	Leadership							Financial and performance management							Governance																																																
			Movement		Effective leadership culture		Oversight responsibility		HR management		Policies and procedures		Action plans		IT governance		Movement		Proper record keeping		Processing and reconciling controls		Reporting		Compliance		IT system controls		Movement		Risk management		Internal audit		Audit committee																														
			F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C																											
Local municipalities																																																																	
53	Amahlati	EC	↑	↓	↓												↑	↔	↔																				↑	↑	↑																								
54	Baviaans	EC	↓	↔	↔												↓	↓	↓																						↔	↔	↔																						
55	Blue Crane Route	EC	↓	↓	↓												↓	↓	↓																							↓	↓	↓																					
56	Camdeboo	EC	↓	↓	↓												↓	↓	↓																							↓	↓	↓																					
57	Elundini	EC	↔	↔	↔												↔	↔	↔																							↔	↔	↔																					
58	Emalahleni	EC	↔	↔	↔												↔	↔	↔																							↔	↔	↔																					
59	Engcobo	EC	↔	↔	↔												↔	↔	↔																							↔	↔	↔																					
60	Gariep	EC	↓	↓	↓												↑	↑	↑																							↓	↓	↓																					
61	Great Kei	EC	↑	↔	↔												↑	↔	↔																							↑	↔	↑																					
62	Ikwezi	EC	↓	↓	↔												↓	↓	↔																								↔	↓	↔																				
63	Ingquza Hill	EC	↓	↔	↔												↔	↔	↔																								↔	↔	↔																				
64	Inkwanca	EC	↔	↔	↔												↔	↔	↑																								↔	↔	↔																				
65	Intsika Yethu	EC	↔	↔	↔												↔	↔	↔																								↔	↔	↔																				
66	Inxuba Yethemba	EC	↓	↓	↓												↓	↓	↓																								↓	↓	↓																				
67	King Sabata Dalindyebo	EC	↔	↔	↔												↔	↔	↔																								↑	↑	↑																				
68	Kou-Kamma	EC	↑	↑	↑												↑	↑	↑																									↔	↔	↔																			
69	Kouga	EC	↑	↔	↑												↑	↔	↑																								↓	↓	↓																				

Legend (Root causes) Good Concerning Intervention required Not assessed Legend (Movements) ↑ Improved ↔ Unchanged ↓ Regressed F = Financial P = Performance C = Compliance

Number	Auditee	Province	Leadership																					Financial and performance management															Governance														
			Movement			Effective leadership culture			Oversight responsibility			HR management			Policies and procedures			Action plans			IT governance			Movement			Proper record keeping			Processing and reconciling controls			Reporting			Compliance			IT system controls			Movement			Risk management			Internal audit			Audit committee		
			F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C	F	P	C						
302	Lethabong Housing Institute SOC NPC	GP	↔	↔	↔																			↔	↓	↓													↔	↔	↔												
303	Metropolitan Trading Company	GP	↔	↔	↔																			↔	↔	↔													↑	↑	↑												
304	Metsweding Economic Development Agency	GP	↓	↓	↓																			↓	↓	↓																											
305	Pharoe Park Housing Company SOC (Pty) Ltd	GP	↔	↔	↔																			↔	↑	↔																											
306	Pikitup Johannesburg	GP	↔	↓	↓																			↔	↓	↓																											
307	Roodepoort Civic Theatre	GP	↓	↓	↓																			↓	↓	↓																											
308	Sandspruit Works Association	GP	↓	↔	↓																			↓	↓	↓													↑	↑	↑												
309	Tshwane Economic Development Agency	GP	↔	↔	↔																			↔	↔	↔																											
310	West Rand Development Agency	GP	↔	↔	↔																			↔	↑	↑																											
311	Durban Marine Theme Park (Pty) Ltd	KZN	↔	↔	↔																			↑	↔	↔																											
312	Hibiscus Coast Development Agency	KZN	↓	↓	↓																			↓	↓	↓																											
313	ICC, Durban (Pty) Ltd	KZN	↑	↑	↑																			↑	↑	↑																											
314	Ilembe Management Development Enterprise (Pty) Ltd	KZN	↓	↑	↓																			↓	↑	↓																											
315	Ugu South Coast Tourism	KZN	↓	↓	↓																			↔	↓	↓																											
316	Umhlosinga Development Agency	KZN	↔	↔	↔																			↓	↔	↓																											
317	Uthukela Water (Pty) Ltd	KZN	↔	↑	↔																			↓	↑	↓																											
318	Polokwane Housing Association	LP	↔	↔	↔																			↑	↑	↑																											
319	Sekhukhune Development Agency	LP	↓	↓	↓																			↓	↓	↓																											

Legend (Root causes): Good Concerning Intervention required Not assessed
 Legend (Movements): ↑ Improved ↔ Unchanged ↓ Regressed
 F = Financial P = Performance C = Compliance

OVERVIEW OF FULL REPORT





Qualified opinions avoided by correcting material misstatements identified during audit process
Section 2.2
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Message from the auditor-general

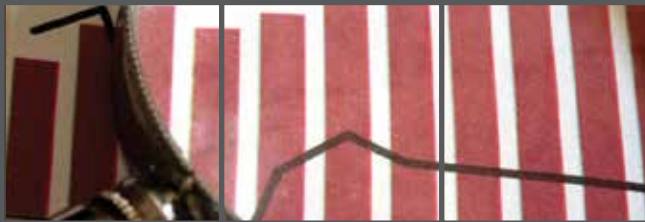
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Material non-compliance with legislation by 94% of auditees
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Contracts to the value of at least R118 million awarded to municipal officials and councillors
Section 2.4.3
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Regression in audit outcomes overall and in most provinces
Section 2.1
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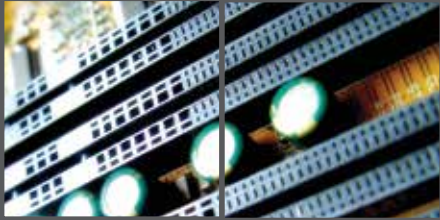


25% of auditees received disclaimed or adverse opinions and 21% qualified opinions
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and ineffective management
of this resource**
Section 3.3.5
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Increase in already high levels of
unauthorised, irregular as well
as fruitless and wasteful expenditure
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**Key role players did not provide
assurance to improve controls and
address risk areas and root causes**
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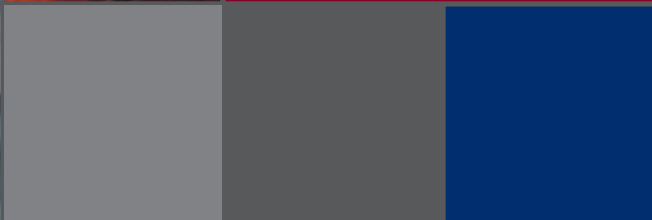


*Implementation and impact of commitments
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Financial statement analyses
show significant risks that
affect financial health of local
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Consolidated general report on the 2011-12 LOCAL GOVERNMENT audit outcomes

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