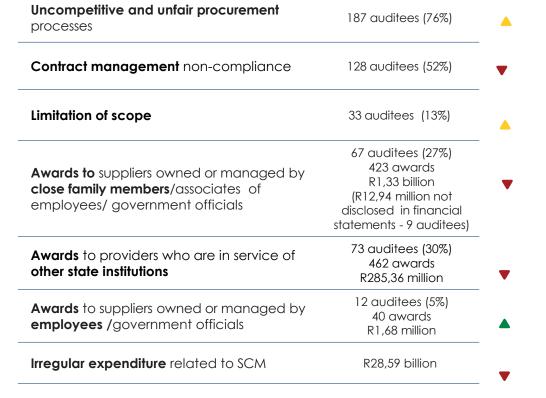
Example: Procurement and Contract Management Weaknesses

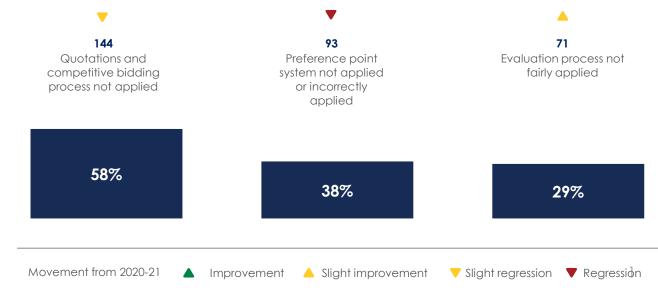
Findings on compliance with legislation on procurement and contract management



2023-24 areas of findings



Top findings – uncompetitive and unfair procurement process





Example: Annexure 1

Annexure 1: Auditees' audit outcomes; areas qualified; and findings on performance reports, compliance, specific risk areas, and unauthorised, irregular, and fruitless and v

						2022-23 c outcom				2021-22 audit outcomes			Financial statement qualification areas								Findings on predetermined objectives					Findings on non-compliance												
Number	Auditee	Auditee category	Auditee type	Province		Audif 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	fruitle .	Aggregate misstatements Reported information not useful	Rep	information not submitted in time	No annual p	Ξ́ ဗွ		Unauthorised, irregular, and fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management		Expenditure management	Consequence management	Audit committees	Internal audit	Revenue	Strategic planning and performance management	Transfer and conditional grants	Procurement management
inancial a	udite (qualit aninian bafara cansalidation a	▼ ▼		tios wh		· <u>*</u>		·	7		~	·	Ť		*	*	~	Ť	7	Y	Y	¥	· · ·	_		~	Y	~		~	~		<u> </u>	<u> </u>	<u> </u>	*	*	Y
	udits (audit opinion before consolidation o unqualified with no findings	or controlle	ea enn	nes, wn	еге арріісавіе)																																	
	of Cape Town Metro	MUN	MET	wc	Cape Town Metro			<u> </u>			А				Т				П	т	\top	Т	Т	1					I							T		$\overline{}$
	e Winelands District	MUN			Cape Winelands															+	+	+	+	-	\vdash		\vdash					\vdash	\rightarrow	-				
	nzeni District	MUN		_	Ehlanzeni						\vdash									+	+	+	+		\vdash		\vdash					\vdash	\rightarrow	-			—	
_	ces Baard District	MUN			Frances Baard																				\vdash		\vdash					\Box	\rightarrow					
	den Route District	MUN		1	Garden Route																											\Box	-				—	+
	Gaabi District	MUN		-	Joe Gqabi															+	+		+		H				1			一十	\rightarrow				—	+
	Cetshwayo District	MUN		-	uThungulu																		+									\Box	\neg				—	\vdash
8 Name	akwa District	MUN	DM	NC	Namakwa																											\Box	\neg				$\overline{}$	\vdash
9 Nkan	ngala District	MUN	DM	MP	Nkangala																											\Box	\neg					\vdash
10 Over	rberg District	MUN	DM	WC	Overberg																												\neg					
11 West	t Coast District	MUN	DM	WC	West Coast																						П					\Box	\neg					
12 ZF Mg	gcawu District	MUN	DM	NC	ZF Mgcawu District						\Box														П							\Box	\neg					
13 Bergr	river	MUN	LM	WC	West Coast																											\Box	\neg				_	
14 Bitou	J	MUN	LM	WC	Garden Route		Α	Α		R	R										А					Α						Α					\neg	Α
15 Breed	de Valley	MUN	LM	WC	Cape Winelands																																\neg	
16 Cape	e Agulhas	MUN	LM	WC	Overberg						П									$\neg \vdash$												\Box	\Box					
17 Drake	enstein	MUN	ICM	WC	Cape Winelands															$\neg \vdash$												\Box	\neg				_	
18 Geor	rge	MUN	ICM	WC	Garden Route																											\Box	\Box				\neg	
19 Hesse	equa	MUN	LM	WC	Garden Route																																	
20 Lang	eberg	MUN	LM	WC	Cape Winelands																																	
21 Midv	aal	MUN	LM	GP	Sedibeng																											\Box					\neg	