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

Number	Auditee	Auditee category	Auditee type	Province	Municipal district	2024-25 audit outcomes			2023-24 audit outcomes			Financial statement qualification areas									
						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	Cash flow statements
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																					
Unqualified with no findings																					
1	Joe Gqabi District	MUN	DM	EC	Joe Gqabi																
2	Sarah Baartman District	MUN	DM	EC	Sarah Baartman			A			R										
3	Great Kei	MUN	LM	EC	Amatole		A	A		N	R										
4	Kouga	MUN	LM	EC	Sarah Baartman						A										
5	Mnquma	MUN	LM	EC	Amatole																
6	Ntabankulu	MUN	LM	EC	Alfred Nzo			A			R										
7	Senqu	MUN	LM	EC	Joe Gqabi																
8	Umzimvubu	MUN	LM	EC	Alfred Nzo						A										
9	West Rand District	MUN	DM	GP	West Rand						A										
10	Midvaal	MUN	LM	GP	Sedibeng																
11	Germiston Phase II Housing Company (t/a Ekurhuleni Housing Company)	ME	ME	GP	Ekurhuleni Metro						A										
12	Joburg Market	ME	ME	GP	Johannesburg Metro																
13	King Cetshwayo District	MUN	DM	KZN	uThungulu																
14	Richmond	MUN	LM	KZN	uMgungundlovu						A										
15	uMhlathuze	MUN	LM	KZN	uThungulu																
16	Umlalazi	MUN	LM	KZN	uThungulu																
17	Capricorn District	MUN	DM	LP	Capricorn						A										
18	Waterberg District	MUN	DM	LP	Waterberg						A										
19	Ehlanzeni District	MUN	DM	MP	Ehlanzeni																
20	Frances Baard District	MUN	DM	NC	Frances Baard																
21	Cape Winelands District	MUN	DM	WC	Cape Winelands																
22	Garden Route District	MUN	DM	WC	Garden Route																
23	Overberg District	MUN	DM	WC	Overberg																
24	West Coast District	MUN	DM	WC	West Coast																
25	Bergriver	MUN	LM	WC	West Coast																
26	Breede Valley	MUN	LM	WC	Cape Winelands																
27	Cape Agulhas	MUN	LM	WC	Overberg																
28	Cederberg	MUN	LM	WC	West Coast		A	A		R	R										
29	Drakenstein	MUN	LM	WC	Cape Winelands																
30	George	MUN	LM	WC	Garden Route																
31	Hessequa	MUN	LM	WC	Garden Route																
32	Langeberg	MUN	LM	WC	Cape Winelands																
33	Matzikama	MUN	LM	WC	West Coast						A										
34	Mossel Bay	MUN	LM	WC	Garden Route																
35	Oudtshoorn	MUN	LM	WC	Garden Route			A			N										
36	Overstrand	MUN	LM	WC	Overberg																
37	Saldanha Bay	MUN	LM	WC	West Coast																
38	Stellenbosch	MUN	LM	WC	Cape Winelands																
39	Swartland	MUN	LM	WC	West Coast																
40	Swellendam	MUN	LM	WC	Overberg					A	A										
41	Witzenberg	MUN	LM	WC	Cape Winelands																
Unqualified with findings																					
42	OR Tambo District	MUN	DM	EC	O.R. Tambo			R			R										
43	Amahlati	MUN	LM	EC	Amatole			R		A	R										
44	Dr A B Xuma	MUN	LM	EC	Chris Hani			R			R										
45	Elundini	MUN	LM	EC	Joe Gqabi		N	R			R										
46	Emalahleni	MUN	LM	EC	Chris Hani			R			R	A	A	A		A			A		A
47	Intsika Yethu	MUN	LM	EC	Chris Hani			R			R		A			A			A		A
48	King Sabata Dalindyebo	MUN	LM	EC	O.R. Tambo		R	R		R	R										
49	Mbhashe	MUN	LM	EC	Amatole		A	R		R	R										
50	Ndlambe	MUN	LM	EC	Sarah Baartman			R			R										
51	Ngqushwa	MUN	LM	EC	Amatole			R		A	R										
52	Sakhisizwe	MUN	LM	EC	Chris Hani			R		A	R	A									
53	Winnie Madikizela-Mandela	MUN	LM	EC	Alfred Nzo			R			N										
54	Lejweleputswa District	MUN	DM	FS	Lejweleputswa			R			R										
55	Thabo Mofutsanyana District	MUN	DM	FS	Thabo Mofutsanyana		R	R		R	R										
56	Xhariep District	MUN	DM	FS	Xhariep			R			R										
57	Dihlabeng	MUN	LM	FS	Thabo Mofutsanyana		R	R		R	R	A		A		A		A			

Number	Auditee	Findings on predetermined objectives					Findings on non-compliance													
		Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Underlying records/planning documents not submitted for audit	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Consequence management	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Environmental management	Other
1	Joe Gqabi District																			
2	Sarah Baartman District							A									A			
3	Great Kei	A										A			A					
4	Kouga																			
5	Mnquma																			
6	Ntabankulu						A	A									A			
7	Senqu																			
8	Umzimvubu																			
9	West Rand District																			
10	Midvaal																			
11	Germiston Phase II Housing Company (t/a Ekurhuleni Housing Company)																			
12	Joburg Market																			
13	King Cetshwayo District																			
14	Richmond																			
15	uMhlathuze																			
16	Umlalazi																			
17	Capricorn District																			
18	Waterberg District																			
19	Ehlanzeni District																			
20	Frances Baard District																			
21	Cape Winelands District																			
22	Garden Route District																			
23	Overberg District																			
24	West Coast District																			
25	Bergriver																			
26	Breede Valley																			
27	Cape Agulhas																			
28	Cederberg		A				A	A									A	A		
29	Drakenstein																			
30	George																			
31	Hessequa																			
32	Langeberg																			
33	Matzikama																			
34	Mossel Bay																			
35	Oudtshoorn																A			
36	Overstrand																			
37	Saldanha Bay																			
38	Stellenbosch																			
39	Swartland																			
40	Swellendam																			
41	Witzenberg																			
42	OR Tambo District						R	R		A		R				N	A			
43	Amahlati						R	R				R	R			A	R	N		
44	Dr A B Xuma						R	R		N			N		N	N	R	N		
45	Elundini	N					R					N								
46	Emalahleni						R	R		N		N	R	N			R			
47	Intsika Yethu						R	R		A			R		A		A	R		
48	King Sabata Dalindyebo	R	A				R	R				R			A					
49	Mbhashe	A					R	A		A					A		R	N		
50	Ndlambe						A	R						A		A	N	R		
51	Ngqushwa						R	A							A		R			
52	Sakhisizwe						R	R	A	A		A	R	A	R	A				
53	Winnie Madikizela-Mandela							R												
54	Lejweleputswa District						R	R					R				R			
55	Thabo Mofutsanyana District	A	R				R	R		A		R	R		R	R	R	R		
56	Xhariep District						R	R				R	R			R	A			
57	Dihlabeng	R	N				A	R		A		A	A		R		R	A		

Number	Auditee	Findings on specific risk areas							Unauthorised, irregular as well as fruitless and wasteful expenditure		
		Quality of submitted performance reports	Supply chain management	Financial Health	Human resource management	Audit committees	Internal audit	Information Technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R
1	Joe Gqabi District	N	A	F					78,9m	-	-
2	Sarah Baartman District		A						-	0,07m	0,004m
3	Great Kei	A							-	0,94m	-
4	Kouga								34,8m	-	-
5	Mnquma		N						-	-	-
6	Ntabankulu		R	M					-	-	-
7	Senqu		N						-	5,5m	1,4m
8	Umzimvubu	R	R						-	7,2m	5,9m
9	West Rand District	N		M					-	-	-
10	Midvaal	R	A						-	0,47m	5,1m
11	Germiston Phase II Housing Company (t/a Ekurhuleni Housing Company)			F					-	1,1m	-
12	Joburg Market								-	-	-
13	King Cetshwayo District	N	A				N		-	-	-
14	Richmond	N	A						-	-	-
15	uMhlathuze		N						-	-	-
16	Umlalazi	A	R						1,2m	3,7m	1,2m
17	Capricorn District	A	N						-	10,3m	0,26m
18	Waterberg District	N	A	F					-	-	0,48m
19	Ehlanzeni District			F					-	-	0,08m
20	Frances Baard District		R						-	-	0,04m
21	Cape Winelands District	N	N						-	0,03m	0,68m
22	Garden Route District		R	F					20,9m	37,5m	0,1m
23	Overberg District		R						-	11,3m	0,32m
24	West Coast District		N						-	10,7m	-
25	Bergriver		N						-	7,2m	0,68m
26	Breede Valley		A						-	-	-
27	Cape Agulhas	A	R	F			N		31,9m	2,6m	0,13m
28	Cederberg	R	R						1,5m	10,3m	-
29	Drakenstein		R						-	27,8m	0,02m
30	George		R						27,4m	60,0m	0,25m
31	Hessequa								-	0,11m	0,01m
32	Langeberg	A	R						-	20,4m	0,02m
33	Matzikama		A	F			N		0,34m	129,0m	-
34	Mossel Bay		N						6,2m	49,3m	0,03m
35	Oudtshoorn		R						-	6,5m	-
36	Overstrand		R						-	3,3m	-
37	Saldanha Bay		R						-	-	0,001m
38	Stellenbosch		N						-	10,2m	-
39	Swartland		A						-	9,8m	-
40	Swellendam	R	A						39,3m	133,4m	0,003m
41	Witzenberg		R			N			-	-	-
42	OR Tambo District		R						547,3m	47,1m	8,7m
43	Amahlati		R	M		N			19,1m	35,2m	4,8m
44	Dr A B Xuma	R	R	M		N	N		-	53,2m	0,7m
45	Elundini	R	N	M					-	22,4m	0,05m
46	Emalahleni	A	R				N		85,4m	63,8m	7,3m
47	Intsika Yethu	R	A						53,7m	39,0m	0,03m
48	King Sabata Dalindyebo	R		M					86,5m	50,5m	37,1m
49	Mbhashe	A	R				N		-	22,0m	0,22m
50	Ndlambe	R	R	F			N		52,2m	139,0m	0,1m
51	Ngqushwa	A	R	F					3,6m	1,8m	0,05m
52	Sakhisizwe	R	R	F					25,1m	77,4m	0,33m
53	Winnie Madikizela-Mandela		N						-	69,1m	2,2m
54	Lejweleputswa District		R	F			N		-	17,6m	0,05m
55	Thabo Mofutsanyana District	R	R				N		0,55m	6,8m	3,2m
56	Xhariep District	A	A	F			N		16,1m	0,12m	0,17m
57	Dihlabeng	R	R	M		N	N		232,8m	165,3m	53,3m

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

Number	Auditee	Auditee category	Auditee type	Province	Municipal district	2024-25 audit outcomes			2023-24 audit outcomes			Financial statement qualification areas										Findings on predetermined objectives					Findings on non-compliance																		Findings on specific risk areas						Unauthorised, irregular as well as fruitless and wasteful expenditure		
						Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Cash flow statements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Underlying records/planning documents not submitted for audit	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Consequence management	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Environmental management	Other	Quality of submitted performance reports	Supply chain management	Financial Health	Human resource management	Audit committees	Internal audit	Information Technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																																																		
58	Phumelela	MUN	LM	FS	Thabo Mofutsanyana		N	R			R											N	N				R	R	A			R	R		R	R	A	R			R	R	F					77,2m	2,7m	16,8m
59	Setsoto	MUN	LM	FS	Thabo Mofutsanyana		R	R		R	R											R	A				R	R					R	N	R		R				R	R	F		N	N		-	2,0m	0,005m
60	Tswelopele	MUN	LM	FS	Lejweleputswa			R		A	R																R	R				R	R		A		R	N			R	R	F			N		85,3m	33,1m	12,8m
61	Centlec	ME	ME	FS	Mangaung			R		A	R																A	R				R					R				A	R	F					-	284,3m	39,6m
62	Sedibeng District	MUN	DM	GP	Sedibeng		R	R		R	R											R				A	N	A			R	R		A		R	R			R	R	F					-	2,4m	-
63	Lesedi	MUN	LM	GP	Sedibeng			R			R																A	R				R					A					R	F					67,9m	3,8m	30,5m
64	Mogale City	MUN	LM	GP	West Rand		R	R		R	R											R	R				R	A					R				A				R	R	F					-	234,3m	-
65	Rand West City	MUN	LM	GP	West Rand		R	R		N	R											R	A				R	R				R	A	A	A		R				R	R	M					608,1m	51,2m	146,2m
66	City Power Johannesburg	ME	ME	GP	Johannesburg Metro			R			R																A	A				R					N				N	R	M					-	5 305,4m	720,1m
67	East Rand Water Care Company	ME	ME	GP	Ekurhuleni Metro			N			A																N																					-	1,1m	-
68	Joburg Property Company	ME	ME	GP	Johannesburg Metro			R			R																R	N		N		N					R						R	F					-	178,9m	0,23m
69	Johannesburg City Parks	ME	ME	GP	Johannesburg Metro			R		A	R																	R				R									A	R	F					-	132,0m	0,02m
70	Johannesburg Development Agency	ME	ME	GP	Johannesburg Metro			R			R																R	R				R											A	F					-	502,9m	0,25m
71	Johannesburg Metropolitan Bus Services	ME	ME	GP	Johannesburg Metro		R	R		R	R											R	N				A	R				R									R		M					-	108,4m	-
72	Johannesburg Roads Agency	ME	ME	GP	Johannesburg Metro		R	R		R	R												R				A	R				R									R	N	M					-	101,1m	1,9m
73	Johannesburg Social Housing Company	ME	ME	GP	Johannesburg Metro			R			R																R	R				R										N	F					-	855,1m	0,32m
74	Johannesburg Water	ME	ME	GP	Johannesburg Metro		N	R			R												N					R				R									R	N						-	272,5m	3,6m
75	Metropolitan Trading Company	ME	ME	GP	Johannesburg Metro		R	R		R	R												R				N	R				R									R	A	F					-	122,1m	175,2m
76	Pikitup Johannesburg	ME	ME	GP	Johannesburg Metro			R		A	R																R	R	N			N									A	R	F					-	657,5m	-
77	eThekwini Metro	MUN	MET	KZN	eThekwini Metro		R	R		R	R											A	R					R				R	R		A		R		R		R	R						-	4 482,0m	67,4m
78	Harry Gwala District	MUN	DM	KZN	Harry Gwala		R	R		R	R											N	A				N	R					A	N	R		N	R			R	R						34,5m	241,8m	0,11m
79	Ilembe District	MUN	DM	KZN	iLembe		R	R		N	R											R					R	N				R	N	R			N	A			R	R	F					-	37,4m	-
80	Ugu District	MUN	DM	KZN	Ugu		A	R		R	R											A	A				A	R				R			A						A	R	M					1 031,7m	73,8m	43,4m
81	Umgungundlovu District	MUN	DM	KZN	uMgungundlovu			R			R																R	R						N			R				N	R						84,5m	156,9m	0,006m
82	Zululand District	MUN	DM	KZN	Zululand			R			R																N	R				R					R				A	R	F		N			243,3m	214,6m	52,1m
83	Abaqulusi	MUN	LM	KZN	Zululand		R	R		N	R											R					A	R				R	A			A	A	N	N		R	R	F					172,4m	265,3m	25,1m
84	Alfred Duma	MUN	LM	KZN	uThukela		N	R		A	R											N					R											A				R	A			N			118,2m	0,86m	0,57m
85	Big 5 Hlabisa	MUN	LM	KZN	uMkhanyakude			R		A	R																	A						N		A					A	A						-	-	-
86	Dannhauser	MUN	LM	KZN	Amajuba		R	R		R	R											R					R	R				R			R		R	R			R	R	F		N	N		48,1m	13,6m	0,004m
87	Dr Nkosazana Dlamini Zuma	MUN	LM	KZN	Harry Gwala		R	A		N	R											R	A				A														R	A						-	-	0,007m
88	eDumbe	MUN	LM	KZN	Zululand		R	R		R	R											R						R		R		R					N	N			R	R	F					28,4m	23,4m	0,12m
89	eMadlangeni	MUN	LM	KZN	Amajuba		A	R		N	R											A					R	R				R	N				R				R	R	F		N	N		22,9m	33,0m	0,44m
90	Greater Kokstad	MUN	LM	KZN	Harry Gwala		A	R		N	R											A					R	N					N				N				A	N						27,7m	0,71m	-
91	Johannes Phumani Phungula	MUN	LM	KZN	Harry Gwala		N	R			R													N			R	A													R	N			N			-	1,3m	0,03m
92	Jozini	MUN	LM	KZN	uMkhanyakude		R	R		R	R											N	R				R	R				N	R		R	R	R				R	R	F					39,6m	41,7m	6,2m
93	Kwadukuza	MUN	LM	KZN	iLembe			R			R																	R				R	R				N	R				R	R			N			8,8m	106,5m	-
94	Mandeni	MUN	LM	KZN	iLembe			R			R																R	R									A					R	R			N			31,3m	5,8m	-
95	Maphumulo	MUN	LM	KZN	iLembe			R			R																R	R					A				N					R	R						15,6m	12,5m	2,1m
96	Mfolozi	MUN	LM	KZN	uThungulu			R		A	R																R	R		N		N	R				R	N			A	R						9,1m	36,1m	0,14m
97	Mkhambathini	MUN	LM	KZN	uMgungundlovu		N	R		A	R											N					R	A									A					R	A	F					-	0,83m	0,03m
98	Mpofana	MUN	LM	KZN	uMgungundlovu			R			R																R	R				R	R				A	R				R	R	M					47,2m	26,3m	23,6m
99	Msinga	MUN	LM	KZN	uMzinyathi			N			A																N																R							-	-	1,0m
100	Msunduzi	MUN	LM	KZN	uMgungundlovu		A	R		R	R		A			A						A	A				A	R				R	N	A			N				R	R	F					-	-	68,7m	160,2m
101	Mthonjaneni	MUN	LM	KZN	uThungulu			R		A	R																R	R		N		R					N				R	N	F					59,6m	130,5m	2,2m
102	Mfubatuba	MUN	LM	KZN	uMkhanyakude		A	R		R	R	A	A	A				A					A				R	R		A		R	N				R	A			R	R	F					62,8m	131,5m	2,0m
103	Ndwedwe	MUN	LM	KZN	iLembe			R			R																N	R					N				A				R	R	F					44,6m	0,47m	10,1m
104	Newcastle	MUN	LM	KZN	Amajuba		N	R			R											N					R	R				N	N				N				N	R	F					467,8m	81,6m	71,6m
105	Nkandla	MUN	LM	KZN	uThungulu			R			R																R	R									N				R	R	F					9,8m	2,1m	0,05m
106	Nquthu	MUN	LM	KZN	uMzinyathi		R	R		R	R											R	R				A	N				R					R				R	R						5,7m	120,1m	0,42m
107	Okhahlamba	MUN	LM	KZN	uThukela		N	R			N												N					R					N				R				N	R	M			N		11,5m	85,5m	0,29m
108	Ray Nkonyeni	MUN	LM	KZN	Ugu			R			R											A	A									R									N	R	F					188,2m	5,1m	0,01m
109	Ulundi	MUN	LM	KZN	Zululand		A	R		R	R											A					R	R				R			R						A	R	F					53,9m	39,7m	14,1m
110	uMdoni	MUN	LM	KZN	Ugu		R	R		N	R									A		N	R				R	R				A	R		R		R	R			R	R						26,4m	303,7m	0,27m
111	uMhlabuyalingana	MUN	LM	KZN	uMkhanyakude			R			R																R	A						A			R				R	R						-	36,5m	0,005m
112	Umngeni	MUN	LM	KZN	uMgungundlovu		A	R		R	R												A				R	R	A						A		R	N			R	R	F					3,3m	1,9m	0,05m
113	uMshwathi	MUN	LM	KZN	uMgungundlovu			N			A											N	N				N										N				N	R						3,0m	4,0m	-
114	Umuziwabantu	MUN	LM	KZN	Ugu		R	R		N	R											N			A		A	A			R					N				R	R						-	14,1m	0,004m
115	Umvoti	MUN	LM	KZN	uMzinyathi		N	N			A											N	N				N										N				N	N	F					15,2m	0,4m	-
116	uMzimkhulu	MUN	LM	KZN	Harry Gwala			R			R																R										N				R	N			N	N		-	108,3m	-

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

Number	Auditee	Auditee category	Auditee type	Province	Municipal district	2024-25 audit outcomes			2023-24 audit outcomes			Financial statement qualification areas										Findings on predetermined objectives					Findings on non-compliance																		Findings on specific risk areas							Unauthorised, irregular as well as fruitless and wasteful expenditure		
						Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Cash flow statements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Underlying records/planning documents not submitted for audit	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Consequence management	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Environmental management	Other	Quality of submitted performance reports	Supply chain management	Financial Health	Human resource management	Audit committees	Internal audit	Information Technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																																																			
117	Umzumbe	MUN	LM	KZN	Ugu			R			R	A	A	A		A	A		A		A					R	N	A	A		A	A			A	A					R	F				68,5m	171,7m	0,09m
118	uPhongolo	MUN	LM	KZN	Zululand			R			R															R	R				R	A			A						N	F				50,1m	0,07m	2,0m
119	Uthukela Water	ME	ME	KZN	Amajuba			R			R															R	R		A		R										A		F				-	80,5m	23,2m
120	Bela-Bela	MUN	LM	LP	Waterberg			R			R	A														R	R		R						A						R	R			N	128,1m	9,5m	-
121	Blouberg	MUN	LM	LP	Capricorn		R	R		R	R	A						A					R			R	N		R						A					R	R				32,4m	50,2m	0,09m
122	Collins Chabane	MUN	LM	LP	Vhembe			R			R			A		A	A									R	R				R	A	R		N					R	R				56,9m	21,4m	0,1m
123	Elias Motsoaledi (Greater Groblersdal)	MUN	LM	LP	Sekhukhune		R	R		R	R	A										A	N			R	A						R							R	N			N	-	41,8m	1,9m
124	Ephraim Mogale	MUN	LM	LP	Sekhukhune		A	R		R	R											A				R	A						R			A	R			R	A				-	10,8m	5,0m
125	Fetakgomo Tubatse	MUN	LM	LP	Sekhukhune		R	R		R	R											R	R			R	R				N	N	R			N				R	R	F			113,3m	136,4m	0,02m
126	Greater Giyani	MUN	LM	LP	Mopani			R		A	R															R	R					R	A							A	A	F			-	-	3,7m
127	Greater Letaba	MUN	LM	LP	Mopani		R	R		R	R											R	N			R	R						R							R		F			51,8m	-	3,7m
128	Greater Tzaneen	MUN	LM	LP	Mopani			R			R															R	R		N		R			R	N			R	R				-	49,1m	1,4m
129	Lepelle Nkumpi	MUN	LM	LP	Capricorn			R		A	R															R	R				N			N				A	R				0,32m	43,6m	0,01m
130	Lephalale	MUN	LM	LP	Waterberg		R	R		R	R											R	A			R	N				N		R			N				R	R	F		N	49,4m	0,27m	2,4m
131	Makhado	MUN	LM	LP	Vhembe			R			R															R	N	A												A		F			58,5m	-	3,2m
132	Makhudutamaga	MUN	LM	LP	Sekhukhune			R			R															R	A													R	A	F			-	1,5m	6,0m
133	Maruleng	MUN	LM	LP	Mopani			R		A	R															R	R				A		R							R	A				59,4m	0,16m	-
134	Mogalakwena	MUN	LM	LP	Waterberg			R			R															R	R	A	N		R					R	N			R	R	F		N	-	465,9m	8,1m
135	Molemole	MUN	LM	LP	Capricorn			R			R															R	R		A											N						30,3m	0,24m	0,004m
136	Musina	MUN	LM	LP	Vhembe			R		A	R															A	R				R	R			N	R					R	F				-	40,5m	3,5m
137	Polokwane	MUN	LM	LP	Capricorn		A	R		R	R												A			R	R						R			R				R	R			N	234,5m	222,0m	32,4m
138	Gert Sibande District	MUN	DM	MP	Gert Sibande		N	R			R											N				N	A							N	N		A				R	R				-	-	-
139	Nkangala District	MUN	DM	MP	Nkangala			N																		N																N					-	4,4m	-
140	Bushbuckridge	MUN	LM	MP	Ehlanzeni		R	R		R	R												R	N		R	A				N			R		N				R	N	F			-	13,7m	10,1m
141	Chief Albert Luthuli	MUN	LM	MP	Gert Sibande			R		A	R		A			A		A	A		A					R	R		N		A		N			A				R	R	F			52,5m	3,3m	1,1m
142	City of Mbombela	MUN	LM	MP	Ehlanzeni			R			R															R	R		A		R	A				A				R	R	M			776,4m	44,1m	142,7m
143	Dipaleseng	MUN	LM	MP	Gert Sibande		R	R		R	R							A				R	N			R	R	A	R		R	R		R	A	R				R	R	F		N	303,5m	89,8m	43,3m
144	Dr Pixley Ka Isaka Seme	MUN	LM	MP	Gert Sibande		R	R		R	R												N	A		R	R		A		R			R		A	R			R	R	F		N	-	3,3m	0,79m
145	Emalahleni	MUN	LM	MP	Nkangala		N	R			R												N	N		R	R		A		R	A		R		A				R	R	M			1 801,4m	92,2m	271,3m
146	Govan Mbeki	MUN	LM	MP	Gert Sibande		R	R		R	R							A		A	A	R				R	R				R			A	A	R				R	R	M		N	888,9m	134,7m	250,2m
147	Nkomazi	MUN	LM	MP	Ehlanzeni			R			R															R	R				R				N					R	A	M			236,5m	24,0m	20,8m
148	Thaba Chweu	MUN	LM	MP	Ehlanzeni		R	R		R	R									A	R	N				R	R		A		R			R		R				R	R	M			-	47,3m	58,1m
149	Thembisile Hani	MUN	LM	MP	Nkangala			R			R															R	N					N									R	N				43,0m	0,09m	3,3m
150	John Taolo Gaetsewe District	MUN	DM	NC	John Taolo Gaetsewe			R			R																R								A	N					R	F				-	8,2m	0,003m
151	Namakwa District	MUN	DM	NC	Namakwa			N																												N	N					R	F			N	N	0,08m	11,1m	0,02m
152	Pixley Ka Seme District	MUN	DM	NC	Pixley Ka Seme - NC		R	R		N	R												A	R		R	R					A		A		R				R	R	F			8,0m	2,0m	0,71m
153	ZF Mgcawu District	MUN	DM	NC	ZF Mgcawu District			R			N																R		A													R	F				-	0,28m	-
154	Dawid Kruiper	MUN	LM	NC	ZF Mgcawu District			R			R	A														R	R		N			N			N	R	A				R	R	F			74,5m	14,9m	0,98m
155	Dikgatlong	MUN	LM	NC	Frances Baard			R			R					A		A		A						R	R	R			R	N				R	N				A	R	F		N	N	-	12,9m	18,8m
156	Gamagara	MUN	LM	NC	John Taolo Gaetsewe			R		A	R															R	R	A			R	A				A	R				R	R	F			91,9m	68,9m	38,1m
157	Ga-Segonyana	MUN	LM	NC	John Taolo Gaetsewe		R	R		R	R											R	N			R	R					A	A	R		A	N				R	R	F			62,1m	23,2m	0,03m
158	Karoo Hoogland	MUN	LM	NC	Namakwa		R	R		R	R					A						R	A			R	R				N	R	N	R		R	R				R	R			NPR	NPR	15,4m	2,0m	0,17m
159	Nama Khoi	MUN	LM	NC	Namakwa		A	R		N	R											A				R	R		A		R	A			N	R	N				A	R			N	N	145,4m	2,5m	2,6m
160	Umsobomvu	MUN	LM	NC	Pixley Ka Seme - NC		A	R		N	R		A	A					A				A			R	R		A		R	R	N			N	A				R	R	F			N	88,4m	1,3m	1,5m
161	Bojanala District	MUN	DM	NW	Bojanala Platinum		N	R		A	R											N				R	R		A		N	R		R		R	R				N	R					77,4m	182,3m	0,2m
162	Dr Kenneth Kaunda District	MUN	DM	NW	Dr Kenneth Kaunda			R			R															R	R					R			A		A	A				R			N		-	37,1m	0,77m
163	Greater Taung	MUN	LM	NW	Dr Ruth S Mompati		R	R		N	R	A	A					A				R	N			R	R	A	A			R		R	A					R	A					28,2m	87,5m	0,05m
164	JB Marks	MUN	LM	NW	Dr Kenneth Kaunda		A	R		R	R	A				A	A						A			R	R	A	A		R	R	R	R	N	R	R				R	R	M			N	255,6m	246,7m	78,9m
165	Moretele	MUN	LM	NW	Bojanala Platinum		A	R		R	R											A	A			N	R	N	A		R	R			A						R	A	F				85,6m	4,8m	0,77m
166	Moses Kotane	MUN	LM	NW	Bojanala Platinum		A	R		R	R						A						A			R	R				R	N			A						R	R	F				-	191,1m	1,4m
167	City of Cape Town Metro	MUN	MET	WC	Cape Town Metro			N																											N						R	R				-	905,5m	23,8m
168	Central Karoo District	MUN	DM	WC	Central Karoo		N	R			R											N				N	R								R	R					R	R	F			0,22m	6,7m	0,002m
169	Beaufort West	MUN	LM	WC	Central Karoo			R		A	R					A										R	R				R	R	R								R	R	M		N	6,7m	15,6m	2,4m
170	Knysna	MUN	LM	WC	Garden Route		R	R		N	R											R	R			A	R	A			R	R	R	R	N	R	R				R	R	F				25,6m	92,2m	0,05m
Qualified with findings																																																			
171	Buffalo City Metro	MUN	MET	EC	Buffalo City Metro		R	R		R	R	R				A	A					R	R			R	R		R		R	R	A	R		R	R	R			R	R	F				646,8m	1 139,6m	5,6m
172	Nelson Mandela Bay Metro	MUN	MET	EC	Nelson Mandela Metro		R	R		R	R	R		R		N	N	R					A	R		R	R		R		R	R	R	R		R		R			R	R	F				1 649,2m	2 078,6m	4,7m
173	Alfred Nzo District	MUN	DM	EC	Alfred Nzo			N		A									N							N					N				N						A	R				-	27,1m	43,3m
174	Amathole District	MUN	DM	EC	Amatole		R	R		R	R	R	R	N		R	R	A	R	R	R	R	R			R	R		R		R	R	R	R		R					R	R	M				234,0m	722,3m	23,8m

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

Number	Auditee	Auditee category	Auditee type	Province	Municipal district	2024-25 audit outcomes			2023-24 audit outcomes			Financial statement qualification areas												Findings on predetermined objectives					Findings on non-compliance																		Findings on specific risk areas							Unauthorised, irregular as well as fruitless and wasteful expenditure		
						Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unfunded, irregular as well as fruitless and wasteful expenditure	Aggregate misstatements	Cash flow statements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Underlying records/planning documents not submitted for audit	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Consequence management	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Environmental management	Other	Quality of submitted performance reports	Supply chain management	Financial Health	Human resource management	Audit committees	Internal audit	Information Technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																																																				
175	Chris Hani District	MUN	DM	EC	Chris Hani		N	R		A	R		R	R		R	R	R			R	N					R	R		R		R		R	N					R		F			N		764,2m	5,1m	5,3m
176	Blue Crane Route	MUN	LM	EC	Sarah Baartman			R			R	R	N	A		A	A				R						R	R		R		N	R			R	N				R	R	M					10,2m	37,8m	19,8m
177	Dr Beyers Naudé	MUN	LM	EC	Sarah Baartman			R			R						N										R	R	A	N		R	A	N								R	M			N		193,5m	47,1m	40,8m
178	Enoch Mgijima	MUN	LM	EC	Chris Hani		R	R		R	R	R		R		N			N		R	R	R				R	R		A		R			R					R	R	F					485,8m	135,9m	29,9m
179	Inguza Hill	MUN	LM	EC	O.R. Tambo		R	R		R	R	R								A	A	A	N				R			R					R	A	R				R	R			N	N		-	-	1,5m
180	Inxuba Yethemba	MUN	LM	EC	Chris Hani			R			R		N					N	N								R	R		N		R	R			N	R				N	R	M					266,2m	53,8m	68,8m
181	Kou Kamma	MUN	LM	EC	Sarah Baartman		R	R		N	R	R	A	A		A	R	A	A			R	R	N			R	R		R		R	R	R		R	R	R			R	R	M		NPR	NPR		29,4m	23,2m	0,85m
182	Kumkani Mhlontlo	MUN	LM	EC	O.R. Tambo		R	R		R	R							N	A			R	A				R	R		A			A	A	R		R	A			R	R			N	N		-	10,6m	-
183	Matatiele	MUN	LM	EC	Alfred Nzo			R			R	R															R																	A					-	-	0,005m
184	Nyandeni	MUN	LM	EC	O.R. Tambo		R	R		N	R	R				R		A	A			R	R				R	A		R		R	R	N	R	R	A	N			R	R						-	327,0m	3,6m
185	Port St. Johns	MUN	LM	EC	O.R. Tambo		N	R		A	R	N	R			R	N	R	R		N	N	N				R	R		N		N	R		N	N	R	N			N	R			N			27,6m	9,5m	0,09m
186	Raymond Mhlaba	MUN	LM	EC	Amatole			R			R		N	R					R	N	R						R	R	N	R		R	R	N	R		R				R	R	F			N		-	126,9m	13,2m
187	Walter Sisulu	MUN	LM	EC	Joe Gqabi		A	R		R	R	A	N				R		A		A						R	R		A		R		A	A	N	R	R			A	R	M			N		122,6m	116,7m	19,1m
188	Mangaung Metro	MUN	MET	FS	Mangaung		R	R		R	R	N				N	N	R				R	R				R	R	R	R		R	R	R	R	R	R	R			R	R	M		N	N		1 125,8m	260,8m	27,6m
189	Fezile Dabi District	MUN	DM	FS	Fezile Dabi		A	R		N	R		N			A		A		A	A	A					R	R				A	R	N	N			R			R	R				N		41,5m	16,0m	0,008m
190	Kopanong	MUN	LM	FS	Xhariep		R	R		R	R	R	R	R		R	R	R	R	N	R	R	R				R	R	R	R		R	R	R	R	R	R	R			R	R	M		N	N		8,8m	6,7m	110,3m
191	Letsemeng	MUN	LM	FS	Xhariep		R	R		R	R	R	R	R		A	R	R		R	N	R	R				R	R	R	R		R	R	R	R	R	R	R			R	R	M		N	N		196,4m	7,2m	38,7m
192	Mafube	MUN	LM	FS	Fezile Dabi		R	R		R	R	R	R	R				R			A	N	N			A	R	R	R	R		R	R	R	R	R	R	R			R	R	M		N	N		353,2m	26,5m	63,2m
193	Mantsopa	MUN	LM	FS	Thabo Mofutsanyana		R	R		R	R	R	R			R	R	R				N	A				R	R		R		R		R	A	R	A			R	R	F					13,9m	22,6m	39,1m
194	Matjhabeng	MUN	LM	FS	Lejweleputswa			R			R					N	R					N					R	R	A	R		R	R	R		N	R				R	R	M			N		946,3m	95,8m	151,7m
195	Metsimaholo	MUN	LM	FS	Fezile Dabi		R	R		R	R	R	A	R				R	R			N	R				R	R		R		N	R	N	R	N	R	A			R	R	F		N			29,5m	89,2m	3,4m
196	Moqhaka	MUN	LM	FS	Fezile Dabi		R	R		R	R	R	R	R		A	R	N	A			N	A				R	R	A	R		R	R	R				R			R	R	M		N	N		302,2m	18,7m	118,1m
197	Ngwathe	MUN	LM	FS	Fezile Dabi		R	R		R	R		R			R	R	R	R			R	R				R	R				R	R	R	A		R	R			R	R	M		N	N		107,6m	8,4m	104,7m
198	Tokologo	MUN	LM	FS	Lejweleputswa		R	R		R	R	R	R	R		R	R	R	R	R		R	R				R	R	N	R		R	R	R	R	R	R	R			R	R	F		N	N		14,9m	14,1m	37,1m
199	City of Ekurhuleni Metro	MUN	MET	GP	Ekurhuleni Metro			R			R		N																N									R					R	M					-	137,6m	-
200	City of Johannesburg Metro	MUN	MET	GP	Johannesburg Metro		R	R			R		N					N						R		A		R	R		R		R	R			N	R				R	R	F					2 376,0m	2 369,4m	42,1m
201	City of Tshwane Metro	MUN	MET	GP	Tshwane Metro		R	R		R	R	R	A	A		R			A			R	R			A		R	R		R		R	R		R					R	R	F				N	1 298,0m	3 240,8m	614,0m
202	Emfuleni	MUN	LM	GP	Sedibeng		R	R		R	R		N			R	A	N				N	R				R	R				R	R	N			R				R	R	M					3 043,0m	20,4m	455,5m
203	Merafong City	MUN	LM	GP	West Rand		R	R		R	R		R	N		R	R	R	N		N		R				R	R				R	R	R			R	N			R	R	F					1 065,0m	138,9m	207,3m
204	Amajuba District	MUN	DM	KZN	Amajuba		N	R		A	R		R				R						R	N			R	N	R	A				A			N	R	F			N	N					130,2m	24,6m	6,5m
205	uMkhanyakude District	MUN	DM	KZN	uMkhanyakude		R	R		R	R	R	R	N		R	R	R	R		A	N	R				R	R	N	R		R	R	R		R	N				R	R	F			N	N		484,4m	194,8m	0,04m
206	uMzinyathi District	MUN	DM	KZN	uMzinyathi		R	R		R	R	A	R	A			R	R	A			R		R				R	R		R		R	A	R			A				R	R	F			N		132,2m	66,2m	65,3m
207	uThukela District	MUN	DM	KZN	uThukela			R			R		A	R		R	R	R									R	R				R	R	R		N	R	A			N	R	M			N		344,9m	258,2m	13,3m
208	Endumeni	MUN	LM	KZN	uMzinyathi		R	R		R	R	A	R	A		A	R	R	R		R	R	A				R	R		A		R	A	R	R						R	R	F					93,4m	31,9m	24,0m
209	Inkosi Langalibalele	MUN	LM	KZN	uThukela		R	R		R	R	R	R	A		R	N	N	R		R	R	A	R			R	R	N	R			R			R	R	R			R	R	F					193,6m	17,7m	24,4m
210	Nongoma	MUN	LM	KZN	Zululand			R			R		A				R	A			N						R	R				R			A	R							R	F					57,9m	107,3m	-
211	Mopani District	MUN	DM	LP	Mopani		R	R		R	R	R	R	R		R	R	R	R	N	N	N	R				R	R		A		R	R	R	R		R				R	R	F					336,3m	28,7m	6,4m
212	Sekhukhune District	MUN	DM	LP	Sekhukhune		R	R		R	R			R				N	R		N	N	R				R	R				R	R		R		R				R	R	F					143,0m	120,2m	52,8m
213	Vhembe District	MUN	DM	LP	Vhembe		R	R		R	R		N			R	N	N				R	R				R	N		A		R	N								R	A	M					631,1m	105,4m	-
214	Ba-Phalaborwa	MUN	LM	LP	Mopani		A	R		R	R			R			A					A					R						R	A	R		A	R				R	A	F			N		-	14,4m	-
215	Modimolle-Mookgophong	MUN	LM	LP	Waterberg			R			R	R	R		N	R	R		A		R						R	R	A	R		R	R	R	N		R				R	R	F			N		671,0m	19,3m	61,4m
216	Thabazimbi	MUN	LM	LP	Waterberg		R	R		R	R	R	A	A		R	R	R	A		R	R	R			A	R	R	A	A		R	R	R	R		A	R	R		R	R	M					90,2m	174,9m	19,4m
217	Thulamela	MUN	LM	LP	Vhembe		R	R		R	R		A			R	R				R	N							R	R		R		R							R	R						152,3m	30,6m	0,05m
218	Dr. JS Moroka	MUN	LM	MP	Nkangala		R	R		R	R	A	R	A		R	A		R		N	R					R	R		A		R	R	R							R	R				N		112,4m	211,3m	4,0m
219	Emakhazeni	MUN	LM	MP	Nkangala			R			R		R			R	R	N									R	R				R	N	R							A	N	F					132,4m	-	19,6m
220	Lekwa	MUN	LM	MP	Gert Sibande		R	R		R	R	A	N	N		A		N	R		R	R	N				R	R		R		R	R	A	R		R				R	R	M					156,2m	873,9m	147,5m
221	Mkhondo	MUN	LM	MP	Gert Sibande		N	R			R										N	N	N				R	R				R			N			N			R	A	F			N		195,3m	3,1m	29,2m
222	Msukaligwa	MUN	LM	MP	Gert Sibande		R	R		R	R		N	R		N		N	N			R	R	R			R	R				R	N			A		A			R	R	M					256,8m	17,9m	106,1m
223	Steve Tshwete	MUN	LM	MP	Nkangala			R			R		N			N						R					R	A		N		N	A								N	R	F					108,3m	7,9m	0,33m
224	Victor Khanye	MUN	LM	MP	Nkangala			R		A	R	R						A	A								R	R	N	R		R	R			A	R	A			A	R	M					156,7m	178,5m	89,3m
225	!Kheis	MUN	LM	NC	ZF Mgcawu District		R	R		R	R	R	R	R	N	R	R	A	R	A	R	N	N			A	R	R	R	R		R	R	R	R		A	R	R		R		M		NPR	NPR		43,3m	0,59m	4,1m
226	Emthanjeni	MUN	LM	NC	Pixley Ka Seme - NC		R	R		R	R	N	R	R		N	R	R	N			R	R				R	R		R		R	R	N	N	R	R				R	R	F			N		209,2m	21,9m	39,4m
227	Hantam	MUN	LM	NC	Namakwa		R	R		N	R	R	A	A		N	R	A	R		A		R	R			R	R		N			A	R	N						R	R	F				N	65,2m	18,8m	0,14m
228	Joe Morolong	MUN	LM	NC	John Taolo Gaetsewe		A	R		R	R	A	A	R			A	A		R	A	A	A				R	R		A		R	R	A	A		R				A	N						236,6m	10,5m	15,0m
229	Kai !Garib	MUN	LM	NC	ZF Mgcawu District		R	R		R	R		R	N	N	R	R	R	R	R	R	R	A	A		N	R	R		R		R	R	R	R	R	R	N			R	R	F			N	N		212,0m	7,9m	38,0m
230	Kareeberg	MUN	LM	NC	Pixley Ka Seme - NC		R	R		N	R	A	R	R	N	R	R	R	R	A	R	R	R				R	R	A	A		A	R	R	R		A	R	R		R	R	F				N	-	16,4m	2,4m
231	Kgatelopele	MUN	LM	NC	ZF Mgcawu District		R	R		R	R	R	R	N	R	R	R	R	R	R	R	R	R				R	R		A		R	R	R	R		N	R	A		R	R	F			N		-	1,6m	4,8m
232	Khai-Ma	MUN	LM	NC	Namakwa		R	R		R	R	R	R	R	N	R	R	R	R	R	R	R	R				R	R		R		R	R	R	R		R	A	R		R	R	F					9,6m	0,4m	1,6m
233	Magareng	MUN	LM	NC	Frances Baard			R			R		N		N		R		A	A							R	R				R	R	R		A	N				A	R	F			N		33,1m	115,5m	4,3m

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

Number	Auditee	Auditee category	Auditee type	Province	Municipal district	2024-25 audit outcomes			2023-24 audit outcomes			Financial statement qualification areas										Findings on predetermined objectives					Findings on non-compliance														Findings on specific risk areas							Unauthorised, irregular as well as fruitless and wasteful expenditure		
						Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Cash flow statements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Underlying records/planning documents not submitted for audit	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Consequence management	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Environmental management	Other	Quality of submitted performance reports	Supply chain management	Financial Health	Human resource management	Audit committees	Internal audit	Information Technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																																																		
234	Phokwane	MUN	LM	NC	Frances Baard		R	R		R	R	A	R	R	N	R	R	R	R		R	R	R				R	R	R			R	R	R	R	R	R				R	R	F		N	N		252,2m	-	69,7m
235	Renosterberg	MUN	LM	NC	Pixley Ka Seme - NC		R	R		R	R	R	R	R	N	R	R	R	R	R	R				A	N	R	R	R	R		R	R	R	R		R	R			R	R	M		NPR	NPR		34,7m	23,9m	15,8m
236	Richtersveld	MUN	LM	NC	Namakwa		R	R		R	R	A	R	R	N		R	N	N	A	R	R	A				R	R		A		R	R	N	A		R	A			R	R	F		NPR	NPR		45,5m	0,61m	1,4m
237	Siyancuma	MUN	LM	NC	Pixley Ka Seme - NC		R	R		R	R	R	A	N	N		R	R	R	R						R	R	R	R	A		R	R	R	R		R	R			R	R	F			N		66,5m	20,6m	8,9m
238	Siyathemba	MUN	LM	NC	Pixley Ka Seme - NC		R	R		R	R	R	R	R	N	R	R	R	R	N	N	R	R				R	R	R	R		R	R	R	R	A	R	R			R	R	F		N			80,8m	24,8m	30,6m
239	Sol Plaatje	MUN	LM	NC	Frances Baard		R	R		R	R	R	R	N	N	R	R	N					R				R	R	N	R		R	R	R	N		R				R	R	F					-	171,8m	29,0m
240	Thembelihle	MUN	LM	NC	Pixley Ka Seme - NC		R	R		R	R	N	A	R	N	A	A	R	R		R	R	A				R	R	R	R		R	A	A	R	R	R	R			R	R	F			N		8,0m	0,83m	5,6m
241	Tsantsabane	MUN	LM	NC	ZF Mgcawu District		R	R		R	R	R	R	R	N	R	R	R	R	N	R	R	R				R	R	R	R		R	R	R	R	R	R	N			R	R	M		N	N		35,7m	2,6m	41,3m
242	Ubuntu	MUN	LM	NC	Pixley Ka Seme - NC		R	R		R	R		R	N	N			N	R			A	N				R	R	R	A		R	R	N	R	R	R	R			R	R	F		N	N		13,8m	63,3m	1,7m
243	Dr Ruth S Mompati District	MUN	DM	NW	Dr Ruth S Mompati		R	R		R	R					N		A	A			A	R				R	R	R	A		R	R		R	R	R	R			R	R	M			N		323,0m	842,7m	2,3m
244	Ngaka Modiri Molema District	MUN	DM	NW	Ngaka Modiri Molema District		R	R		R	R	R	A	A		R	N	R	R		R	R	R				R	R		R		R	R	N	R		R				R	R	F			N		303,5m	1 025,6m	0,1m
245	Kgetlengrivier	MUN	LM	NW	Bojanala Platinum		R	R		R	R	R	R				R	N	R		R	R	N			A	R	R		R		R	R	R	R	R	R	R			R	R	M					103,5m	64,1m	30,0m
246	Madibeng	MUN	LM	NW	Bojanala Platinum		R	R		R	R			R		R	R		A		N	R	R			N	R	R	R			R	R	R	R		R	R			R	R	M					309,2m	1 048,7m	117,4m
247	Mahikeng	MUN	LM	NW	Ngaka Modiri Molema District		R	R		R	R	R	A	R		R	R	N			A	R	R			N	R	R	A	R			R	R	R	N	R	A			R	R	F			N		185,2m	331,2m	0,17m
248	Mamusa	MUN	LM	NW	Dr Ruth S Mompati		R	R		R	R	A	R	R	A	R	R	R	R		R		R				R	R	A			R	R	R	R	N	R				R	N	M					47,6m	50,6m	19,1m
249	Matlosana	MUN	LM	NW	Dr Kenneth Kaunda		N	R		A	R						N	R					N				R	R				R	R	N	R		R	R			R	R	M		N			714,5m	386,8m	284,5m
250	Naledi	MUN	LM	NW	Dr Ruth S Mompati		R	R		R	R	A	R	R		A	A		N		N	A	R				R	R	N			R	R	R	R		R	R			R	R	M					56,1m	138,3m	68,1m
251	Ramotshere Moiloa	MUN	LM	NW	Ngaka Modiri Molema District		R	R		R	R	A	R	A	N	R	N	R	R		R	R	R			A	R	R	A	R		A	R	R	R		A	A			R	R	F					82,8m	44,6m	0,009m
252	Ratlou	MUN	LM	NW	Ngaka Modiri Molema District		R	R		R	R	A	R	A		R	R	R	R		R	A	A			N	R	R	R	A		N	R	A	R		R	R			R					N		15,8m	24,1m	0,29m
253	Rustenburg	MUN	LM	NW	Bojanala Platinum		R	R		R	R	A	R	R		A	R	R	R			R	R			A	R	R		R		R	R	R	R		R	N			R	R	M					60,0m	93,5m	25,3m
254	Tswaing	MUN	LM	NW	Ngaka Modiri Molema District		R	R		R	R	R	A	R		R	R		R				R			A	R	R	R	A		R	R	R	R		R	R			R	R	M					128,9m	85,8m	54,5m
255	Bitou	MUN	LM	WC	Garden Route			R			N		N														N	R									N	N				R						12,5m	45,5m	0,28m
256	Prince Albert	MUN	LM	WC	Central Karoo			R			R						N										N	R					A				R				A	R						0,67m	0,84m	0,59m
257	Theewaterskloof	MUN	LM	WC	Overberg		N	R			R	N		A				N				N					R	R		N		N	R				R	N			N	R	M		N			0,18m	109,0m	7,5m
Adverse with findings																																																		
258	Impendle	MUN	LM	KZN	uMgungundlovu		A	R		N	R	N	N	N		N		N	N		N	A					R	R		N		N	N	N	A	R	R				R	R	M					49,3m	12,7m	0,001m
259	Kagisano-Molopo	MUN	LM	NW	Dr Ruth S Mompati		R	R		N	R		R	R		R	R	R			N	R	A				N	N	A			R	R	R	R	A	A	A			R	A	M					44,0m	45,9m	5,4m
260	Lekwa Teemane	MUN	LM	NW	Dr Ruth S Mompati		R	R		R	R	R	R	R		R	R	R	R		R	A	R			N	R	R	A			R	R	R	R	N	R	R			R		M					56,3m	3,0m	16,5m
261	Maquassi Hills	MUN	LM	NW	Dr Kenneth Kaunda		R	R		R	R		R	R		R	N	R	R		R	R	A			N	R	R	A			R	R	R	R	N	R	A			R	N	M		NPR	NPR		235,9m	5,1m	13,3m
262	Laingsburg	MUN	LM	WC	Central Karoo		R	R		R	R	R	R	R		R	R	R	R	R	R	R	R				R	R	A	R		R	R	A	A	N	N				R	R	M			N		6,9m	26,3m	1,9m
Disclaimer with findings																																																		
263	Makana	MUN	LM	EC	Sarah Baartman		R	R		R	R	R	R	R		R	R	R	R		R	R	R				R	R	N	R		R	R	R	R	R	R	R			R	N	M		N	N		66,0m	22,4m	15,2m
264	Sundays River Valley	MUN	LM	EC	Sarah Baartman		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	M					-	-	7,9m
265	Masilonyana	MUN	LM	FS	Lejweleputswa		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		M			N		48,7m	47,4m	15,7m
266	Mohokare	MUN	LM	FS	Xhariep		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		M		N	N		65,4m	1,3m	64,6m
267	Nketoana	MUN	LM	FS	Thabo Mofutsanyana		R	R		R	R	R	R	R		R	R	R	R		R	R	R				R	R	A	R		R	R	R	R	A	R	A			R		M		N	N		81,8m	118,1m	34,1m
268	Kamiesberg	MUN	LM	NC	Namakwa		R	R		R	R	R	R	N	N	R	R	R	R	R	R	R	R				R	R		R		A	R	R	R	N	R	R			R	R	M			N		78,1m	7,0m	16,9m
269	Ditsobotla	MUN	LM	NW	Ngaka Modiri Molema District		R	R		R	R	R	R	R		R	R	R	R		R					R	R	N	N	R		R	R	R	R	R	R	R			R		M					-	22,4m	19,9m
270	Kannaland	MUN	LM	WC	Garden Route		R	R		R	R	R	R	R	N	R	R	R	R	R	R	R	R				R	R	A	R		R	R	R	R		R	R			R		M			N		-	56,0m	9,9m
Audit not finalised at legislated date																																																		
271	Maluti-A-Phofung	MUN	LM	FS	Thabo Mofutsanyana					R	R																																							
272	Nala	MUN	LM	FS	Lejweleputswa					R	R																																							
273	Maluti-A-Phofung Water	ME	ME	FS	Thabo Mofutsanyana					R	R																																							
Consolidated audits (audit opinions on financial statements that include more than one auditee)																																																			
Unqualified with no findings																																																			
274	Joe Gqabi District	MUN	DM	EC	Joe Gqabi																																				N	A								
275	Sarah Baartman District	MUN	DM	EC	Sarah Baartman			A			R																	A									A					A								
Unqualified with findings																																																			
276	OR Tambo District	MUN	DM	EC	O.R. Tambo			R			R																R	R		A		R		A		N	A					R								
277	Lejweleputswa District	MUN	DM	FS	Lejweleputswa			R			R																R	R	A				R		R		R					R				N				
278	City of Johannesburg Metro	MUN	MET	GP	Johannesburg Metro		R	R		R	R												R			A	R	R		R		R	R			N	R				R	R								
279	Harry Gwala District	MUN	DM	KZN	Harry Gwala			R			R											N	A				N	R					A	N	R		N	R			R	R								
280	Ilembe District	MUN	DM	KZN	iLembe			R			R											R					R	N				R	N	R			N	A			R	R								
281	Ugu District	MUN	DM	KZN	Ugu			R			R											A	A				A	N				R			A						A	R								
282	Umgungundlovu District	MUN	DM	KZN	uMgungundlovu			R			R																R	R						N			R				N	R								
283	Msunduzi	MUN	LM	KZN	uMgungundlovu			R		N	R		A				A					A	A				A	R				R	N	A			N				R	R								
284	eThekwini Metro	MUN	MET	KZN	eThekwini Metro			R			R											A	R					R				R	R		A		R		R		R	R								
285	Greater Tzaneen	MUN	LM	LP	Mopani			R			R																R	R		N			R				R	N			R	R								
286	Polokwane	MUN	LM	LP	Capricorn		A	R		R	R												A				R	R							R		R				R	R				N				

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

Number	Auditee	Auditee category	Auditee type	Province	Municipal district	2024-25 audit outcomes			2023-24 audit outcomes			Financial statement qualification areas										Findings on predetermined objectives					Findings on non-compliance																Findings on specific risk areas							Unauthorised, irregular as well as fruitless and wasteful expenditure		
						Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Cash flow statements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Underlying records/planning documents not submitted for audit	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Consequence management	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Environmental management	Other	Quality of submitted performance reports	Supply chain management	Financial Health	Human resource management	Audit committees	Internal audit	Information Technology	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitless and wasteful expenditure Amount R
Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																																																		
287	Nkangala District	MUN	DM	MP	Nkangala			N																			N															N									
288	Thaba Chweu	MUN	LM	MP	Ehlanzeni			R			R										A	R	N				R		A	A		R			A		A					R	R								
289	City of Cape Town Metro	MUN	MET	WC	Cape Town Metro			N																													N					R	R								
Qualified with findings																																																		
290	Buffalo City Metro	MUN	MET	EC	Buffalo City Metro			R			R	R					A	A				R	R				R	R		R		R	R	A	R		R	R	R		R	R								
291	Nelson Mandela Bay Metro	MUN	MET	EC	Nelson Mandela Metro		R	R		R	R	R		R		N	N	R				A	R				R	R		R		R	R	R	R		R		R		R	R								
292	Alfred Nzo District	MUN	DM	EC	Alfred Nzo			N			A								N								N						N				N					A	R								
293	Amathole District	MUN	DM	EC	Amatole		R	R		R	R	R	R	N		R	R	A	R	N	R	R	R				R	R		R		R	R	R	R		R					R	R								
294	Chris Hani District	MUN	DM	EC	Chris Hani		N	R		R	R	R	R			R	R	R			R	N					R	R		R		R		R	N		R					R					N				
295	Port St. Johns	MUN	LM	EC	O.R. Tambo		N	R		A	R	N	R			R	N	R	R		N	N	N				R	R		N		N	R		N	N	R	N				N	R			N					
296	Raymond Mhlaba	MUN	LM	EC	Amatole			R			R		N	R					R	N	R						R	R	N	R		R	R	N	R		R					R	R				N				
297	Mangaung Metro	MUN	MET	FS	Mangaung		R	R		R	R	N				N	N	R				R	R				R	R	R	R		R	R	R	R	R	R	R	R		R	R			N	N				
298	City of Ekurhuleni Metro	MUN	MET	GP	Ekurhuleni Metro			R			R		N															N								R							R								
299	City of Tshwane Metro	MUN	MET	GP	Tshwane Metro		R	R		R	R	A	A			R			A			R	R				R	R		R		R	R		R		R	A	A		R	R				N				
300	uMkhanyakude District	MUN	DM	KZN	uMkhanyakude			R		R	R	R	N			R	R	R	R		A	N	R				R	R	N	R		R	N	R	N		R	N				R	R			N	N				
301	uMzinyathi District	MUN	DM	KZN	uMzinyathi			R		R	R	A	R	A			R	R	A		R		R				R	R		R		R	A	R			A					R	R				N				
302	uThukela District	MUN	DM	KZN	uThukela			R			R		A	R		R	R	R									R	R				R	R	R		N	R	A				N	R				N				
303	Sekhukhune District	MUN	DM	LP	Sekhukhune		R	R		R	R			R				N	R		N	N	R				R	R				R		R			R					R	R								
304	Rustenburg	MUN	LM	NW	Bojanala Platinum		R	R		R	R	A	R	R		A	R	R	R				R	R			A	R	R		R		R	R	R	R		R	N				R	R								
Adverse with findings																																																		
305	Lekwa Teemane	MUN	LM	NW	Dr Ruth S Mompati		R	R		R	R	R	R	R		R	R	R	A		R	A	R			N	R	R				R	R	R	R	N	R	R				R									
Audit not finalised at legislated date																																																		
306	Maluti-A-Phofung	MUN	LM	FS	Thabo Mofutsanyana					R	R																																									
Small auditees																																																		
Unqualified with no findings																																																		
307	Joe Gqabi Economic Development Agency	ME	ME	EC	Joe Gqabi																																					F						-		-
308	Joburg City Theatres	ME	ME	GP	Johannesburg Metro																																											-	15,8m	-
309	Durban Marine Theme Park	ME	ME	KZN	eThekwini Metro																																											-	3,0m	-
310	ICC, Durban	ME	ME	KZN	eThekwini Metro																																											-	0,08m	-
311	Safe City Pietermaritzburg	ME	ME	KZN	uMgungundlovu			A			R																	A					A													-	0,05m	-
312	uMgungundlovu Economic Development Agency	ME	ME	KZN	uMgungundlovu		A			N	A											A																					A				-	-	-
313	Greater Tzaneen Economic Development Agency	ME	ME	LP	Mopani					A																																					-	-	-
314	Cape Metropolitan Transport Fund	ME	ME	WC	Cape Town Metro																																											-	-	-
315	Cape Town International Convention Centre	ME	ME	WC	Cape Town Metro																																											-	1,6m	0,02m
316	Cape Town Stadium	ME	ME	WC	Cape Town Metro																																											-	-	-
Unqualified with findings																																																		
317	Alfred Nzo Development Agency	ME	ME	EC	Alfred Nzo			R			R																	R																			-	0,07m	0,02m
318	Amathole Economic Development Agency	ME	ME	EC	Amatole		N	R			R					A					A	N				R	A										R				R				-	0,004m	0,01m
319	Cacadu Development Agency	ME	ME	EC	Sarah Baartman			R			R																R	A					R													-	-	-
320	Mandela Bay Development Agency	ME	ME	EC	Nelson Mandela Metro			R			R					A											R					A	A	N												-	2,8m	0,004m
321	Ntinga OR Tambo Development Agency	ME	ME	EC	O.R. Tambo			R			R																	A				N													-	-	0,05m
322	Port St. Johns Development Agency	ME	ME	EC	O.R. Tambo			R			R																R	A				N	R		N		R							-	0,3m	0,07m
323	Lejwe Le Putswa Development Agency	ME	ME	FS	Lejweleputswa			R			R																A	A	A				R		R		R					F		-	-	0,27m
324	Housing Company Tshwane	ME	ME	GP	Tshwane Metro		R	R		R	R	A				A			A			R	R				R	R				R					R							-	132,3m	18,5m
325	Johannesburg Tourism Company	ME	ME	GP	Johannesburg Metro		N	R			R											N					R										N							-	-	0,003m
326	Tshwane Economic Development Agency	ME	ME	GP	Tshwane Metro			R		A	N																	N										R							-	2,9m	-
327	Harry Gwala Development Agency	ME	ME	KZN	Harry Gwala		R	R		R	R											R	A				A	N				A					R					R			-	2,0m	-
328	Ilembe Management Development Enterprise	ME	ME	KZN	iLembe			R			R																R																R			-	0,09m	0,01m
329	South Coast Tourism and Investment Enterprise	ME	ME	KZN	Ugu			R			R												A	R				R																-	0,01m	0,03m
330	uMhlosinga Development Agency	ME	ME	KZN	uMkhanyakude		A	R		N	R											A					N	N									R					A		-	0,2m	0,22m
331	uMzinyathi Development Agency	ME	ME	KZN	uMzinyathi		N	R			R											N					R	R				R	R				A					N		-	0,89m	0,02m
332	uThukela Development Agency	ME	ME	KZN	uThukela		R	R		N	R											R					R	R					R				R					R		-	-	0,003m
333	Polokwane Housing Association	ME	ME	LP	Capricorn			R			R		A										R	N	A		R	N	A				R				A				F			-	0,54m	0,06m
334	Sekhukhune Development Agency	ME	ME	LP	Sekhukhune			R			R												R				R	R				R		R			N							-	-	0,19m
335	Nkangala Economic Development Agency	ME	ME	MP			N	N														N	N				N										N							-	-	-
336	Rustenburg Water Services Trust	ME	ME	NW	Bojanala Platinum			R		A	R	A											N		A		R	R				R		R			N							-	215,6m	-
Qualified with findings																																																		
337	Chris Hani Development Agency	ME	ME	EC	Chris Hani		R	R		N	R		N	N	N						R	R	N				R	R				N	R	N			N					R		F		-	1,2m	2,2m
338	Raymond Mhlaba Economic Development Agency	ME	ME	EC	Amatole		N	R			R	N	R	R				R	N		A		N				R	A				R	R	N	R		R					N		F		-	0,32m	0,04m

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Financial audits *(audit opinion before consolidation of controlled entities, where applicable)*																																																		
339	Thaba Chweu Local Economic Development Agency	ME	ME	MP	Ehlanzeni		R	R		R	R		R	R			A	A			A			N	A		R		A			R	R	N	R							R		F					-	0,96m	0,04m
Disclaimer with findings																																																		
340	Lekwa Teemane Development Agency	ME	ME	NW	Dr Ruth S Mompati		R	R		R	R	R	R	R		R	R	R	R		R					R	R	R	A			R	R		R		N					R		M					-	2,5m	-
Audit not finalised at legislated date																																																	
341	Buffalo City Metropolitan Development Agency	ME	ME	EC	Buffalo City Metro					R	R																																								
342	Dr KKDM Economic Agency	ME	ME	NW	Dr Kenneth Kaunda					R	R																																								
Dormant auditees																																																	
Unqualified with findings																																																	
343	Fezile Dabi District Municipality Trust	ME	ME	FS	Fezile Dabi																																													
344	Johannesburg Zoo	ME	ME	GP	Johannesburg Metro																																												
345	Roodepoort Civic Theatre	ME	ME	GP	Johannesburg Metro																																												
Audit not finalised at legislated date																																																
346	Brakpan Bus Company	ME	ME	GP	Ekurhuleni Metro																																												
347	Ekurhuleni Development Company	ME	ME	GP	Ekurhuleni Metro																																												
348	Lethabong Housing Institute	ME	ME	GP	Ekurhuleni Metro																																												
349	Pharoe Park Housing Company	ME	ME	GP	Ekurhuleni Metro																																												
350	Sandspruit Works Association	ME	ME	GP	Tshwane Metro																																											
351	West Rand Development Agency	ME	ME	GP	West Rand																																											
352	Ugu South Coast Tourism	ME	ME	KZN	Ugu																																										
353	Waterberg Economic Development Agency	ME	ME	LP	Waterberg																																										
354	City of Mbombela Development Agency	ME	ME	MP	Ehlanzeni																																										

Audit outcomes							
Audit outcomes	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings	Audit not finalised at legislated date	New auditee

Findings				
Findings	Addressed (A)	New (N)	Repeat (R)	No performance report (NPR)

Financial health			
Financial health	No unfavourable indicators	Unfavourable indicators (F)	Material unfavourable indicators (M)

Specific risk areas			
Specific risk areas	Good	Of concern	Intervention required

Expenditure		
Expenditure	Improvement	Regression

MET = metropolitan municipality DM = district municipality ICM = intermediate city municipality LM = local municipality ME = municipal entity