

Annexure 3: Auditees' audit opinions over past five years

Number	Auditee	Auditee category	Auditee Type	Province	Municipal district	Audit opinions				
						2024-25	2023-24	2022-23	2021-22	2020-21
Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
Unqualified with no findings										
1	Cape Winelands District	MUN	DM	WC	Cape Winelands					
2	Capricorn District	MUN	DM	LP	Capricorn					
3	Ehlanzeni District	MUN	DM	MP	Ehlanzeni					
4	Frances Baard District	MUN	DM	NC	Frances Baard					
5	Garden Route District	MUN	DM	WC	Garden Route					
6	Joe Gqabi District	MUN	DM	EC	Joe Gqabi					
7	King Cetshwayo District	MUN	DM	KZN	uThungulu					
8	Overberg District	MUN	DM	WC	Overberg					
9	Sarah Baartman District	MUN	DM	EC	Sarah Baartman					
10	Waterberg District	MUN	DM	LP	Waterberg					
11	West Coast District	MUN	DM	WC	West Coast					
12	West Rand District	MUN	DM	GP	West Rand					
13	Bergriver	MUN	LM	WC	West Coast					
14	Breede Valley	MUN	LM	WC	Cape Winelands					
15	Cape Agulhas	MUN	LM	WC	Overberg					
16	Cederberg	MUN	LM	WC	West Coast					
17	Drakenstein	MUN	LM	WC	Cape Winelands					
18	George	MUN	LM	WC	Garden Route					
19	Great Kei	MUN	LM	EC	Amatole					
20	Hessequa	MUN	LM	WC	Garden Route					
21	Kouga	MUN	LM	EC	Sarah Baartman					
22	Langeberg	MUN	LM	WC	Cape Winelands					
23	Matzikama	MUN	LM	WC	West Coast					
24	Midvaal	MUN	LM	GP	Sedibeng					
25	Mnquma	MUN	LM	EC	Amatole					
26	Mossel Bay	MUN	LM	WC	Garden Route					
27	Ntabankulu	MUN	LM	EC	Alfred Nzo					
28	Oudtshoorn	MUN	LM	WC	Garden Route					
29	Overstrand	MUN	LM	WC	Overberg					
30	Richmond	MUN	LM	KZN	uMgungundlovu					
31	Saldanha Bay	MUN	LM	WC	West Coast					
32	Senqu	MUN	LM	EC	Joe Gqabi					
33	Stellenbosch	MUN	LM	WC	Cape Winelands					
34	Swartland	MUN	LM	WC	West Coast					
35	Swellendam	MUN	LM	WC	Overberg					
36	uMhlatuze	MUN	LM	KZN	uThungulu					
37	Umlalazi	MUN	LM	KZN	uThungulu					
38	Umzimvubu	MUN	LM	EC	Alfred Nzo					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
39	Witzenberg	MUN	LM	WC	Cape Winelands					
40	Germiston Phase II Housing Company (t/a Ekurhuleni Housing Company)	ME	ME	GP	Ekurhuleni Metro					
41	Joburg Market	ME	ME	GP	Johannesburg Metro					
Unqualified with findings										
42	City of Cape Town Metro	MUN	MET	WC	Cape Town Metro					
43	eThekwin Metro	MUN	MET	KZN	eThekwin Metro					
44	Bojanala District	MUN	DM	NW	Bojanala Platinum					
45	Central Karoo District	MUN	DM	WC	Central Karoo					
46	Dr Kenneth Kaunda District	MUN	DM	NW	Dr Kenneth Kaunda					
47	Gert Sibande District	MUN	DM	MP	Gert Sibande					
48	Harry Gwala District	MUN	DM	KZN	Harry Gwala					
49	Ilembe District	MUN	DM	KZN	iLembe					
50	John Taolo Gaetsewe District	MUN	DM	NC	John Taolo Gaetsewe					
51	Lejweleputswa District	MUN	DM	FS	Lejweleputswa					
52	Namakwa District	MUN	DM	NC	Namakwa					
53	Nkangala District	MUN	DM	MP	Nkangala					
54	OR Tambo District	MUN	DM	EC	O.R. Tambo					
55	Pixley Ka Seme District	MUN	DM	NC	Pixley Ka Seme - NC					
56	Sedibeng District	MUN	DM	GP	Sedibeng					
57	Thabo Mofutsanyana District	MUN	DM	FS	Thabo Mofutsanyana					
58	Ugu District	MUN	DM	KZN	Ugu					
59	Umgungundlovu District	MUN	DM	KZN	uMgungundlovu					
60	Xhariep District	MUN	DM	FS	Xhariep					
61	ZF Mgcawu District	MUN	DM	NC	ZF Mgcawu District					
62	Zululand District	MUN	DM	KZN	Zululand					
63	Abaqulusi	MUN	LM	KZN	Zululand					
64	Alfred Duma	MUN	LM	KZN	uThukela					
65	Amahlati	MUN	LM	EC	Amatole					
66	Beaufort West	MUN	LM	WC	Central Karoo					
67	Bela-Bela	MUN	LM	LP	Waterberg					
68	Big 5 Hlabisa	MUN	LM	KZN	uMkhanyakude					
69	Blouberg	MUN	LM	LP	Capricorn					
70	Bushbuckridge	MUN	LM	MP	Ehlanzeni					
71	Chief Albert Luthuli	MUN	LM	MP	Gert Sibande					
72	City of Mbombela	MUN	LM	MP	Ehlanzeni					
73	Collins Chabane	MUN	LM	LP	Vhembe					
74	Dannhauser	MUN	LM	KZN	Amajuba					
75	Dawid Kruijer	MUN	LM	NC	ZF Mgcawu District					
76	Dihlabeng	MUN	LM	FS	Thabo Mofutsanyana					

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						2024-25	2023-24	2022-23	2021-22	2020-21
Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
77	Dikgatlong	MUN	LM	NC	Frances Baard					
78	Dipaleseng	MUN	LM	MP	Gert Sibande					
79	Dr A B Xuma	MUN	LM	EC	Chris Hani					
80	Dr Nkosazana Dlamini Zuma	MUN	LM	KZN	Harry Gwala					
81	Dr Pixley Ka Isaka Seme	MUN	LM	MP	Gert Sibande					
82	eDumbe	MUN	LM	KZN	Zululand					
83	Elias Motsoaledi (Greater Groblersdal)	MUN	LM	LP	Sekhukhune					
84	Elundini	MUN	LM	EC	Joe Gqabi					
85	eMadlangeni	MUN	LM	KZN	Amajuba					
86	Emalahleni	MUN	LM	MP	Nkangala					
87	Emalahleni	MUN	LM	EC	Chris Hani					
88	Ephraim Mogale	MUN	LM	LP	Sekhukhune					
89	Fetakgomo Tubatse	MUN	LM	LP	Sekhukhune					
90	Gamagara	MUN	LM	NC	John Taolo Gaetsewe					
91	Ga-Segonyana	MUN	LM	NC	John Taolo Gaetsewe					
92	Govan Mbeki	MUN	LM	MP	Gert Sibande					
93	Greater Giyani	MUN	LM	LP	Mopani					
94	Greater Kokstad	MUN	LM	KZN	Harry Gwala					
95	Greater Letaba	MUN	LM	LP	Mopani					
96	Greater Taung	MUN	LM	NW	Dr Ruth S Mompoti					
97	Greater Tzaneen	MUN	LM	LP	Mopani					
98	Intsika Yethu	MUN	LM	EC	Chris Hani					
99	JB Marks	MUN	LM	NW	Dr Kenneth Kaunda					
100	Johannes Phumani Phungula	MUN	LM	KZN	Harry Gwala					
101	Jozini	MUN	LM	KZN	uMkhanyakude					
102	Karoo Hoogland	MUN	LM	NC	Namakwa					
103	King Sabata Dalindyebo	MUN	LM	EC	O.R. Tambo					
104	Knysna	MUN	LM	WC	Garden Route					
105	Kwadukuza	MUN	LM	KZN	iLembe					
106	Lepelle Nkumpi	MUN	LM	LP	Capricorn					
107	Lephalale	MUN	LM	LP	Waterberg					
108	Lesedi	MUN	LM	GP	Sedibeng					
109	Makhado	MUN	LM	LP	Vhembe					
110	Makhudutamaga	MUN	LM	LP	Sekhukhune					
111	Mandeni	MUN	LM	KZN	iLembe					
112	Maphumulo	MUN	LM	KZN	iLembe					
113	Maruleng	MUN	LM	LP	Mopani					
114	Mbhashe	MUN	LM	EC	Amatole					
115	Mfolozi	MUN	LM	KZN	uThungulu					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
116	Mkhambathini	MUN	LM	KZN	uMgungundlovu					
117	Mogalakwena	MUN	LM	LP	Waterberg					
118	Mogale City	MUN	LM	GP	West Rand					
119	Molemole	MUN	LM	LP	Capricorn					
120	Moretele	MUN	LM	NW	Bojanala Platinum					
121	Moses Kotane	MUN	LM	NW	Bojanala Platinum					
122	Mpofana	MUN	LM	KZN	uMgungundlovu					
123	Msinga	MUN	LM	KZN	uMzinyathi					
124	Msunduzi	MUN	LM	KZN	uMgungundlovu					
125	Mthonjaneni	MUN	LM	KZN	uThungulu					
126	Mtubatuba	MUN	LM	KZN	uMkhanyakude					
127	Musina	MUN	LM	LP	Vhembe					
128	Nama Khoi	MUN	LM	NC	Namakwa					
129	Ndlambe	MUN	LM	EC	Sarah Baartman					
130	Ndwedwe	MUN	LM	KZN	iLembe					
131	Newcastle	MUN	LM	KZN	Amajuba					
132	Ngqushwa	MUN	LM	EC	Amatole					
133	Nkandla	MUN	LM	KZN	uThungulu					
134	Nkomazi	MUN	LM	MP	Ehlanzeni					
135	Nquthu	MUN	LM	KZN	uMzinyathi					
136	Okhahlamba	MUN	LM	KZN	uThukela					
137	Phumelela	MUN	LM	FS	Thabo Mofutsanyana					
138	Polokwane	MUN	LM	LP	Capricorn					
139	Rand West City	MUN	LM	GP	West Rand					
140	Ray Nkonyeni	MUN	LM	KZN	Ugu					
141	Sakhisizwe	MUN	LM	EC	Chris Hani					
142	Setsoho	MUN	LM	FS	Thabo Mofutsanyana					
143	Thaba Chweu	MUN	LM	MP	Ehlanzeni					
144	Thembisile Hani	MUN	LM	MP	Nkangala					
145	Tswelopele	MUN	LM	FS	Lejweleputswa					
146	Ulundi	MUN	LM	KZN	Zululand					
147	uMdoni	MUN	LM	KZN	Ugu					
148	uMhlabuyalingana	MUN	LM	KZN	uMkhanyakude					
149	Umngeni	MUN	LM	KZN	uMgungundlovu					
150	uMshwathi	MUN	LM	KZN	uMgungundlovu					
151	Umsobomvu	MUN	LM	NC	Pixley Ka Seme - NC					
152	Umuziwabantu	MUN	LM	KZN	Ugu					
153	Umvoti	MUN	LM	KZN	uMzinyathi					
154	uMzimkhulu	MUN	LM	KZN	Harry Gwala					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
155	Umzumbe	MUN	LM	KZN	Ugu					
156	uPhongolo	MUN	LM	KZN	Zululand					
157	Winnie Madikizela-Mandela	MUN	LM	EC	Alfred Nzo					
158	Centlec	ME	ME	FS	Mangaung					
159	City Power Johannesburg	ME	ME	GP	Johannesburg Metro					
160	East Rand Water Care Company	ME	ME	GP	Ekurhuleni Metro					
161	Joburg Property Company	ME	ME	GP	Johannesburg Metro					
162	Johannesburg City Parks	ME	ME	GP	Johannesburg Metro					
163	Johannesburg Development Agency	ME	ME	GP	Johannesburg Metro					
164	Johannesburg Metropolitan Bus Services	ME	ME	GP	Johannesburg Metro					
165	Johannesburg Roads Agency	ME	ME	GP	Johannesburg Metro					
166	Johannesburg Social Housing Company	ME	ME	GP	Johannesburg Metro					
167	Johannesburg Water	ME	ME	GP	Johannesburg Metro					
168	Metropolitan Trading Company	ME	ME	GP	Johannesburg Metro					
169	Pikitup Johannesburg	ME	ME	GP	Johannesburg Metro					
170	Uthukela Water	ME	ME	KZN	Amajuba					
Qualified with findings										
171	Buffalo City Metro	MUN	MET	EC	Buffalo City Metro					
172	City of Ekurhuleni Metro	MUN	MET	GP	Ekurhuleni Metro					
173	City of Johannesburg Metro	MUN	MET	GP	Johannesburg Metro					
174	City of Tshwane Metro	MUN	MET	GP	Tshwane Metro					
175	Mangaung Metro	MUN	MET	FS	Mangaung					
176	Nelson Mandela Bay Metro	MUN	MET	EC	Nelson Mandela Metro					
177	Alfred Nzo District	MUN	DM	EC	Alfred Nzo					
178	Amajuba District	MUN	DM	KZN	Amajuba					
179	Amathole District	MUN	DM	EC	Amatole					
180	Chris Hani District	MUN	DM	EC	Chris Hani					
181	Dr Ruth S Mompoti District	MUN	DM	NW	Dr Ruth S Mompoti					
182	Fezile Dabi District	MUN	DM	FS	Fezile Dabi					
183	Mopani District	MUN	DM	LP	Mopani					
184	Ngaka Modiri Molema District	MUN	DM	NW	Ngaka Modiri Molema District					
185	Sekhukhune District	MUN	DM	LP	Sekhukhune					
186	uMkhanyakude District	MUN	DM	KZN	uMkhanyakude					
187	uMzinyathi District	MUN	DM	KZN	uMzinyathi					
188	uThukela District	MUN	DM	KZN	uThukela					
189	Vhembe District	MUN	DM	LP	Vhembe					
190	IKheis	MUN	LM	NC	ZF Mgcawu District					
191	Ba-Phalaborwa	MUN	LM	LP	Mopani					
192	Bitou	MUN	LM	WC	Garden Route					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
193	Blue Crane Route	MUN	LM	EC	Sarah Baartman					
194	Matlosana	MUN	LM	NW	Dr Kenneth Kaunda					
195	Dr Beyers Naudé	MUN	LM	EC	Sarah Baartman					
196	Dr. JS Moroka	MUN	LM	MP	Nkangala					
197	Emakhazeni	MUN	LM	MP	Nkangala					
198	Emfuleni	MUN	LM	GP	Sedibeng					
199	Emthanjeni	MUN	LM	NC	Pixley Ka Seme - NC					
200	Endumeni	MUN	LM	KZN	uMzinyathi					
201	Enoch Mgijima	MUN	LM	EC	Chris Hani					
202	Hantam	MUN	LM	NC	Namakwa					
203	Ingquza Hill	MUN	LM	EC	O.R. Tambo					
204	Inkosi Langalibalele	MUN	LM	KZN	uThukela					
205	Inxuba Yethemba	MUN	LM	EC	Chris Hani					
206	Joe Morolong	MUN	LM	NC	John Taolo Gaetsewe					
207	Kai!Garib	MUN	LM	NC	ZF Mgcawu District					
208	Kareeberg	MUN	LM	NC	Pixley Ka Seme - NC					
209	Kgatelopele	MUN	LM	NC	ZF Mgcawu District					
210	Kgetlengriver	MUN	LM	NW	Bojanala Platinum					
211	Khai-Ma	MUN	LM	NC	Namakwa					
212	Kopanong	MUN	LM	FS	Xhariep					
213	Kou Kamma	MUN	LM	EC	Sarah Baartman					
214	Lekwa	MUN	LM	MP	Gert Sibande					
215	Letsemeng	MUN	LM	FS	Xhariep					
216	Madibeng	MUN	LM	NW	Bojanala Platinum					
217	Mafube	MUN	LM	FS	Fezile Dabi					
218	Magareng	MUN	LM	NC	Frances Baard					
219	Mahikeng	MUN	LM	NW	Ngaka Modiri Molema District					
220	Mamusa	MUN	LM	NW	Dr Ruth S Mompoti					
221	Mantsopa	MUN	LM	FS	Thabo Mofutsanyana					
222	Matafiele	MUN	LM	EC	Alfred Nzo					
223	Matjhabeng	MUN	LM	FS	Lejweleputswa					
224	Merafong City	MUN	LM	GP	West Rand					
225	Metsimaholo	MUN	LM	FS	Fezile Dabi					
226	Kumkani Mhlonfo	MUN	LM	EC	O.R. Tambo					
227	Mkhondo	MUN	LM	MP	Gert Sibande					
228	Modimolle-Mookgophong	MUN	LM	LP	Waterberg					
229	Moqhaka	MUN	LM	FS	Fezile Dabi					
230	Msukaligwa	MUN	LM	MP	Gert Sibande					
231	Naledi	MUN	LM	NW	Dr Ruth S Mompoti					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
232	Ngwathe	MUN	LM	FS	Fezile Dabi					
233	Nongoma	MUN	LM	KZN	Zululand					
234	Nyandeni	MUN	LM	EC	O.R. Tambo					
235	Phokwane	MUN	LM	NC	Frances Baard					
236	Port St. Johns	MUN	LM	EC	O.R. Tambo					
237	Prince Albert	MUN	LM	WC	Central Karoo					
238	Ramotshere Moiloa	MUN	LM	NW	Ngaka Modiri Molema District					
239	Ratlou	MUN	LM	NW	Ngaka Modiri Molema District					
240	Raymond Mhlaba	MUN	LM	EC	Amatole					
241	Renosterberg	MUN	LM	NC	Pixley Ka Seme - NC					
242	Richtersveld	MUN	LM	NC	Namakwa					
243	Rustenburg	MUN	LM	NW	Bojanala Platinum					
244	Siyancuma	MUN	LM	NC	Pixley Ka Seme - NC					
245	Siyathemba	MUN	LM	NC	Pixley Ka Seme - NC					
246	Sol Plaatje	MUN	LM	NC	Frances Baard					
247	Steve Tshwete	MUN	LM	MP	Nkangala					
248	Thabazimbi	MUN	LM	LP	Waterberg					
249	Theewaterskloof	MUN	LM	WC	Overberg					
250	Thembelihle	MUN	LM	NC	Pixley Ka Seme - NC					
251	Thulamela	MUN	LM	LP	Vhembe					
252	Tokologo	MUN	LM	FS	Lejweleputswa					
253	Tsantsabane	MUN	LM	NC	ZF Mgcawu District					
254	Tswaing	MUN	LM	NW	Ngaka Modiri Molema District					
255	Ubuntu	MUN	LM	NC	Pixley Ka Seme - NC					
256	Victor Khanye	MUN	LM	MP	Nkangala					
257	Walter Sisulu	MUN	LM	EC	Joe Gqabi					
Adverse with findings										
258	Impende	MUN	LM	KZN	uMgungundlovu					
259	Kagisano-Molopo	MUN	LM	NW	Dr Ruth S Mompoti					
260	Laingsburg	MUN	LM	WC	Central Karoo					
261	Lekwa Teemane	MUN	LM	NW	Dr Ruth S Mompoti					
262	Maquassi Hills	MUN	LM	NW	Dr Kenneth Kaunda					
Disclaimer with findings										
263	Ditsobotla	MUN	LM	NW	Ngaka Modiri Molema District					
264	Kamiesberg	MUN	LM	NC	Namakwa					
265	Kannaland	MUN	LM	WC	Garden Route					
266	Makana	MUN	LM	EC	Sarah Baartman					
267	Masilonyana	MUN	LM	FS	Lejweleputswa					
268	Mohokare	MUN	LM	FS	Xhariep					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
269	Nkefoana	MUN	LM	FS	Thabo Mofutsanyana					
270	Sundays River Valley	MUN	LM	EC	Sarah Baartman					
Audit not finalised at legislated date										
271	Maluti-A-Phofung	MUN	LM	FS	Thabo Mofutsanyana					
272	Nala	MUN	LM	FS	Lejweleputswa					
273	Maluti-A-Phofung Water	ME	ME	FS	Thabo Mofutsanyana					
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					
275	Sarah Baartman District	MUN	DM	EC	Sarah Baartman					
Unqualified with findings										
276	City of Cape Town Metro	MUN	MET	WC	Cape Town Metro					
277	City of Johannesburg Metro	MUN	MET	GP	Johannesburg Metro					
278	eThekweni Metro	MUN	MET	KZN	eThekweni Metro					
279	Harry Gwala District	MUN	DM	KZN	Harry Gwala					
280	Ilembe District	MUN	DM	KZN	Ilembe					
281	Lejweleputswa District	MUN	DM	FS	Lejweleputswa					
282	Nkangala District	MUN	DM	MP	Nkangala					
283	OR Tambo District	MUN	DM	EC	O.R. Tambo					
284	Ugu District	MUN	DM	KZN	Ugu					
285	Umgungundlovu District	MUN	DM	KZN	uMgungundlovu					
286	Greater Tzaneen	MUN	LM	LP	Mopani					
287	Msunduzi	MUN	LM	KZN	uMgungundlovu					
288	Polokwane	MUN	LM	LP	Capricorn					
289	Thaba Chweu	MUN	LM	MP	Ehlanzeni					
Qualified with findings										
290	Buffalo City Metro	MUN	MET	EC	Buffalo City Metro					
291	City of Ekurhuleni Metro	MUN	MET	GP	Ekurhuleni Metro					
292	City of Tshwane Metro	MUN	MET	GP	Tshwane Metro					
293	Mangaung Metro	MUN	MET	FS	Mangaung					
294	Nelson Mandela Bay Metro	MUN	MET	EC	Nelson Mandela Metro					
295	Alfred Nzo District	MUN	DM	EC	Alfred Nzo					
296	Amathole District	MUN	DM	EC	Amatole					
297	Chris Hani District	MUN	DM	EC	Chris Hani					
298	Sekhukhune District	MUN	DM	LP	Sekhukhune					
299	uMkhanyakude District	MUN	DM	KZN	uMkhanyakude					
300	uMzinyathi District	MUN	DM	KZN	uMzinyathi					
301	uThukela District	MUN	DM	KZN	uThukela					
302	Port St. Johns	MUN	LM	EC	O.R. Tambo					

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Financial audits (audit opinion before consolidation of controlled entities, where applicable)										
303	Raymond Mhlaba	MUN	LM	EC	Amatole					
304	Rustenburg	MUN	LM	NW	Bojanala Platinum					
Adverse with findings										
305	Lekwa Teemane	MUN	LM	NW	Dr Ruth S Mompoti					
Audit not finalised at legislated date										
306	Maluti-A-Phofung	MUN	LM	FS	Thabo Mofutsanyana					

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
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MET = metropolitan municipality

DM = district municipality

ICM = intermediate city municipality

LM = local municipality

ME = municipal entity