

10 Annexures

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[illegible]

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

Number	Auditee	Province	Auditee type	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas						Findings on predetermined objectives			Findings on 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	Reported information not useful	Reported information not reliable	Information not submitted in time for auditing	No annual performance report	Material misstatements or limitations in submitted AFS	Unauthorised, irregular as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Budgets	Expenditure management	Consequence management	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfers and conditional grants	Procurement management	Human resource management	Other	Quality of submitted performance reports	Supply chain management	Financial health	Human resource management	Information technology	Unauthorised expenditure Amount (R)	Irregular expenditure Amount (R)	Fruitless and wasteful expenditure Amount (R)						
124	Mfolozi	KZN	LM		R	R		R	R									R	R				R	N								A			N		A				R	R	M				11.2m	17.5m	-			
125	Mkhambathini	KZN	LM		R	R		R	R									R	N				R	A			A									N				R	N	F				-	1.8m	-				
126	Msinga	KZN	LM			N		A	A																										N				N	N					4.8m	-	-					
127	Msunduzi	KZN	LM		A	R		R	R		A				A			A					R	R					A								N			A	R	F				12.4m	269.0m	0.14m				
128	Mthonjaneni	KZN	LM			R		A	R														R	R					A						N	A		N	R					19.6m	34.8m	0.001m						
129	Mtubatuba	KZN	LM		R	R		R	R		A							R	N				R	R		N			R	A	R	N	N			A	A	R	N	N		R	R	F				18.3m	8.3m	0.32m		
130	Ndw edw e	KZN	LM			R																	R	N				A	A					N				R	R						3.3m	7.9m	1.2m					
131	Nkandla	KZN	LM		A	R		R	R									A	A				R	N					N					A			N			A	R	F				8.2m	30.8m	0.17m				
132	Nongoma	KZN	LM		R	R		R	R	A								R	N				R	R	R	R	N	R	A				A	A	R			N			R	R	F				13.2m	1.8m	0.002m			
133	Nquthu	KZN	LM		A	R		R	R									A	A				A	N	R								N				R				A	R	F				-	-	0.03m			
134	Ntambanana	KZN	LM			N			A																											N				N	F				-	-	-					
135	Okhahlamba	KZN	LM			N			A														N																A	R	F				-	6.1m	0.008m					
136	The Big Five False Bay	KZN	LM		N	R		A	R									N	N				R	R		N			N	R	N							N			N	N	R	F				5.6m	0.36m	0.47m		
137	Ulundi	KZN	LM			R			R														R	R					N	R	N							A	N				R	M				20.5m	22.9m	9.1m		
138	Umdoni	KZN	LM		R	R		R	R									A	N				R	R													R			R		F				2.5m	16.4m	-				
139	uMhlabuyalingana	KZN	LM		N	R		A	R									N	N				R	A					R								R			R		F				-	30.1m	0.04m				
140	Umlalazi	KZN	LM		N	R		A	R									N					R	R				A	A									R			N	R	F				27.6m	14.3m	1.1m			
141	Umnjeni	KZN	LM		A	R		R	R									A					R	N			N	R			N	N						R	N			A	R	F				61.0m	14.1m	0.55m		
142	uMshwathi	KZN	LM		R	A		R	R									R	A															A	A				A			R	R	F				-	-	-		
143	Umtshezi	KZN	LM			R			N		A		A		A								R	R			A		N									R			N	R	F				-	31.3m	29.4m			
144	Umuziwabantu	KZN	LM		A	R		N	R									A	A				R					A										R	R				R	R	F				-	13.6m	-	
145	Umvoti	KZN	LM		R	R		R	R									R	N				N			A								N				N	N	N			R	N				-	4.2m	2.8m		
146	uPhongolo	KZN	LM		R	R		R	R	A		A			A			R	R				R	R		A	R			N						A			R	R				R	R	M				13.5m	15.0m	0.28m
147	Sisonke Economic Development Agency	KZN	ME		A	R		N	N											A			R	N					N	R	N	R	A			N			R							-	23.4m	0.05m				
148	Uthukela Water	KZN	ME			R			R														A						A									N			N	F				-	2.2m	0.05m				
149	Capricorn District	LP	DM		R	R		R	R	A	A	A		A	A	A		N	R				R	R		R		A		A						R	A	R				R	R	F				-	9.5m	0.41m		
150	Sekhukhune District	LP	DM		R	R		R	R	A		A		A	A	A		R	R				R	R		A	A	N		R	R				A	A			R					R	R	F				31.5m	104.8m	0.23m
151	Waterberg District	LP	DM			R			N	A				A									R																						-	-	-	0.002m				
152	Bela-Bela	LP	LM		R	R		R	R	A	A			A				A	R				R	R		A		A	A									R	A								-	6.4m	0.12m			
153	Blouberg	LP	LM			R			R	A				A									R	R		A	R	R	R	R				A	A	A			R	A							3.7m	0.78m	0.12m			
154	Lephalale	LP	LM		R	R		R	R	A	A	A		A				A	R				R	R		R		N			A	A	A					N			R						15.4m	53.9m	0.04m			
155	Makhado	LP	LM		R	R		R	R		A			A				R	R				R	N			A								A				R								4.4m	77.7m	1.1m			

ME = municipal entity

Legend (audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings	Audit not finalised at legislated date	Newauditee	Legend (findings)	Addressed (A)	New (N)	Repeat (R)	Not reported (NR)	Financial health findings	No unfavourable indicators	Unfavourable indicators	Material unfavourable indicators	Controls (human resource and information technology management)	Good	Concerning	Intervention required	Legend (expenditure)	Improved	Regressed
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