

Annexure 2: Auditees' audit opinions over the past five years

Number	Auditee	Province	Auditee type	Audit opinion				
				2013-14	2012-13	2011-12	2010-11	2009-10
Financial audits (audit opinions before consolidation of controlled entities, where applicable)								
Financially unqualified with no findings								
1	Sarah Baartman District	EC	DM					
2	Senqu	EC	LM					
3	Mandela Bay Development Agency	EC	ME					
4	Ekurhuleni Metro	GP	M					
5	Sedibeng District	GP	DM					
6	Midvaal	GP	LM					
7	Mogale City	GP	LM					
8	Brakpan Bus Company	GP	ME					
9	Ekurhuleni Development Company	GP	ME					
10	Germiston Phase II Housing Company	GP	ME					
11	Joburg City Theatres	GP	ME					
12	Joburg Market	GP	ME					
13	Johannesburg Roads Agency	GP	ME					
14	Johannesburg Social Housing Company	GP	ME					
15	Lethabong Housing Institute	GP	ME					
16	Pharoe Park Housing Company	GP	ME					
17	Ilembe District	KZN	DM					
18	Umgungundlovu District	KZN	DM					
19	Uthungulu District	KZN	DM					
20	Zululand District	KZN	DM					
21	Dannhauser	KZN	LM					
22	eMnambithi / Ladysmith	KZN	LM					
23	Ezinqoleni	KZN	LM					
24	Mandeni	KZN	LM					
25	Richmond	KZN	LM					
26	Ubuhlebezwe	KZN	LM					
27	uMhlathuze	KZN	LM					
28	uMzimkhulu	KZN	LM					
29	Umzumbe	KZN	LM					
30	Durban Marine Theme Park	KZN	ME					

Number	Auditee	Province	Auditee type	Audit opinion				
				2013-14	2012-13	2011-12	2010-11	2009-10
31	ICC, Durban	KZN	ME					
32	Ilembe Management Development Enterprise	KZN	ME					
33	Safe City Pietermaritzburg	KZN	ME					
34	Ugu South Coast Tourism	KZN	ME					
35	uThungulu Financing Partnership	KZN	ME					
36	uThungulu House Development Trust	KZN	ME					
37	Ehlanzeni District	MP	DM					
38	Steve Tshwete	MP	LM					
39	Frances Baard District	NC	DM					
40	ZF Mgcawu District	NC	DM					
41	City of Cape Town Metro	WC	M					
42	Cape Winelands District	WC	DM					
43	Eden District	WC	DM					
44	West Coast District	WC	DM					
45	Bitou	WC	LM					
46	Breede Valley	WC	LM					
47	Cape Agulhas	WC	LM					
48	Drakenstein	WC	LM					
49	George	WC	LM					
50	Hessequa	WC	LM					
51	Knysna	WC	LM					
52	Langeberg	WC	LM					
53	Mossel Bay	WC	LM					
54	Overstrand	WC	LM					
55	Swartland	WC	LM					
56	Theewaterskloof	WC	LM					
57	Witzenberg	WC	LM					
58	Cape Town International Convention Centre	WC	ME					

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	New auditee
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M = metropolitan municipality

DM = district municipality

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ME = municipal entity

Number	Auditee	Province	Auditee type	Audit opinion				
				2013-14	2012-13	2011-12	2010-11	2009-10
Financially unqualified with findings								
59	Amathole District	EC	DM					
60	Joe Gqabi District	EC	DM					
61	Baviaans	EC	LM					
62	Camdeboo	EC	LM					
63	Elundini	EC	LM					
64	Engcobo	EC	LM					
65	Ingquza Hill	EC	LM					
66	Kouga	EC	LM					
67	Maletswai	EC	LM					
68	Matatiele	EC	LM					
69	Nyandeni	EC	LM					
70	Tsolwana	EC	LM					
71	Umzimvubu	EC	LM					
72	Amathole Economic Development Agency	EC	ME					
73	Buffalo City Development Agency	EC	ME					
74	Cacadu Development Agency	EC	ME					
75	Joe Gqabi Economic Development Agency	EC	ME					
76	Nkonkobe Economic Development Agency	EC	ME					
77	Ntinga OR Tambo Development Agency	EC	ME					
78	Port St. Johns Development Agency	EC	ME					
79	Mangaung Metro	FS	M					
80	Lejweleputswa District	FS	DM					
81	Thabo Mofutsanyana District	FS	DM					
82	Dihlabeng	FS	LM					
83	Metsimaholo	FS	LM					
84	Nketoana	FS	LM					
85	Setsotho	FS	LM					
86	Tokologo	FS	LM					
87	Tswelopele	FS	LM					
88	Centlec	FS	ME					
89	Lejwele Putswa Development Agency	FS	ME					
90	Maluti-A-Phofung Water	FS	ME					
91	City of Johannesburg Metro	GP	M					

Number	Auditee	Province	Auditee type	Audit opinion				
				2013-14	2012-13	2011-12	2010-11	2009-10
92	Tshwane Metro	GP	M					
93	West Rand District	GP	DM					
94	Emfuleni	GP	LM					
95	Lesedi	GP	LM					
96	Merafong City	GP	LM					
97	City Power Johannesburg	GP	ME					
98	East Rand Water Care Company	GP	ME					
99	Housing Company Tshwane	GP	ME					
100	Joburg Property Company	GP	ME					
101	Johannesburg City Parks	GP	ME					
102	Johannesburg Development Agency	GP	ME					
103	Johannesburg Metropolitan Bus Services	GP	ME					
104	Johannesburg Water	GP	ME					
105	Pikitup Johannesburg	GP	ME					
106	Sandspruit Works Association	GP	ME					
107	Tshwane Economic Development Agency	GP	ME					
108	eThekweni Metro	KZN	M					
109	Harry Gwala District	KZN	DM					
110	uMzinyathi District	KZN	DM					
111	Abaqulusi	KZN	LM					
112	eDumbe	KZN	LM					
113	eMahlangueni	KZN	LM					
114	Endumeni	KZN	LM					
115	Greater Kokstad	KZN	LM					
116	Hibiscus Coast	KZN	LM					
117	Imbabazane	KZN	LM					
118	Impendle	KZN	LM					
119	Indaka	KZN	LM					
120	Ingwe	KZN	LM					
121	Kwa-Sani	KZN	LM					
122	Kwa-dukuza	KZN	LM					

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	New auditee
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				2013-14	2012-13	2011-12	2010-11	2009-10
123	Maphumulo	KZN	LM					
124	Mfolozi	KZN	LM					
125	Mkhambathini	KZN	LM					
126	Msinga	KZN	LM					
127	Msunduzi	KZN	LM					
128	Mthonjaneni	KZN	LM					
129	Mtubatuba	KZN	LM					
130	Ndwedwe	KZN	LM					
131	Nkandla	KZN	LM					
132	Nongoma	KZN	LM					
133	Nquthu	KZN	LM					
134	Ntambanana	KZN	LM					
135	Okhahlamba	KZN	LM					
136	The Big Five False Bay	KZN	LM					
137	Ulundi	KZN	LM					
138	Umdoni	KZN	LM					
139	uMhlabuyalingana	KZN	LM					
140	Umlalazi	KZN	LM					
141	Umgweni	KZN	LM					
142	uMshwathi	KZN	LM					
143	Umtshezi	KZN	LM					
144	Umuziwabantu	KZN	LM					
145	Umvoti	KZN	LM					
146	uPhongolo	KZN	LM					
147	Sisonke Economic Development Agency	KZN	ME					
148	Uthukela Water	KZN	ME					
149	Capricorn District	LP	DM					
150	Sekhukhune District	LP	DM					
151	Waterberg District	LP	DM					
152	Bela-Bela	LP	LM					
153	Blouberg	LP	LM					
154	Lephalale	LP	LM					
155	Makhado	LP	LM					
156	Makhudutamaga	LP	LM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2013-14	2012-13	2011-12	2010-11	2009-10
157	Maruleng	LP	LM					
158	Mogalakwena	LP	LM					
159	Musina	LP	LM					
160	Thulamela	LP	LM					
161	Greater Tzaneen Economic Development Agency	LP	ME					
162	Polokwane Housing Association	LP	ME					
163	Sekhukhune Development Agency	LP	ME					
164	Nkangala District	MP	DM					
165	Dipaliseng	MP	LM					
166	Govan Mbeki	MP	LM					
167	Lekwata	MP	LM					
168	Mbombela	MP	LM					
169	Thabachweu Local Economic Development Agency	MP	ME					
170	John Taolo Gaetsewe District	NC	DM					
171	Namakwa District	NC	DM					
172	Pixley Ka Seme District	NC	DM					
173	//Khara Hais	NC	LM					
174	Hantam	NC	LM					
175	Kareeberg	NC	LM					
176	Khai-Ma	NC	LM					
177	Umsobomvu	NC	LM					
178	Bojanala District	NW	DM					
179	Dr Kenneth Kaunda District	NW	DM					
180	Moses Kotane	NW	LM					
181	Naledi	NW	LM					
182	Tlokweng	NW	LM					
183	Dr KKDM Economic Agency	NW	ME					
184	Lekwateemane Development Agency	NW	ME					
185	Rustenburg Water Services Trust	NW	ME					
186	Central Karoo District	WC	DM					
187	Overberg District	WC	DM					

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	New auditee
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188	Beaufort West	WC	LM					
189	Berg River	WC	LM					
190	Cederberg	WC	LM					
191	Laingsburg	WC	LM					
192	Matzikama	WC	LM					
193	Oudtshoorn	WC	LM					
194	Prince Albert	WC	LM					
195	Saldanha Bay	WC	LM					
196	Stellenbosch	WC	LM					
197	Sw ellendam	WC	LM					
198	Cango Caves	WC	ME					
199	Central Karoo Economic Development Agency	WC	ME					
Financially qualified with findings								
200	Buffalo City Metro	EC	M					
201	Nelson Mandela Bay Metro	EC	M					
202	Alfred Nzo District	EC	DM					
203	Chris Hani District	EC	DM					
204	Amahlati	EC	LM					
205	Blue Crane Route	EC	LM					
206	Emalahleni	EC	LM					
207	Gariep	EC	LM					
208	Intsika Yethu	EC	LM					
209	King Sabata Dalindyebo	EC	LM					
210	Kou-Kamma	EC	LM					
211	Mbhashe	EC	LM					
212	Mnquma	EC	LM					
213	Nkonkobe	EC	LM					
214	Nxuba	EC	LM					
215	Port St. Johns	EC	LM					
216	Sakhisizw e	EC	LM					
217	Alfred Nzo Development Agency	EC	ME					
218	Blue Crane Route Development Agency	EC	ME					
219	Chris Hani Development Agency	EC	ME					
220	Fezile Dabi District	FS	DM					

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				2013-14	2012-13	2011-12	2010-11	2009-10
221	Xhariep District	FS	DM					
222	Kopanong	FS	LM					
223	Masilonyana	FS	LM					
224	Mohokare	FS	LM					
225	Naledi	FS	LM					
226	Randfontein	GP	LM					
227	Ugu District	KZN	DM					
228	uMkhanyakude District	KZN	DM					
229	uThukela District	KZN	DM					
230	Mpofana	KZN	LM					
231	New castle	KZN	LM					
232	Vulamehlo	KZN	LM					
233	Hibiscus Coast Development Agency	KZN	ME					
234	uMhlosinga Development Agency	KZN	ME					
235	Elias Motsoaledi (Greater Groblersdal)	LP	LM					
236	Greater Giyani	LP	LM					
237	Greater Letaba	LP	LM					
238	Greater Tzaneen	LP	LM					
239	Lepelle Nkumpi	LP	LM					
240	Modimolle	LP	LM					
241	Molemole	LP	LM					
242	Mookgophong	LP	LM					
243	Mutale	LP	LM					
244	Polokw ane	LP	LM					
245	Gert Sibande District	MP	DM					
246	Albert Luthuli	MP	LM					
247	Bushbuckridge	MP	LM					
248	Dr JS Moroka	MP	LM					
249	Nkomazi	MP	LM					
250	Pixley Ka Seme	MP	LM					
251	Thembisile Hani	MP	LM					

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				2013-14	2012-13	2011-12	2010-11	2009-10
252	Victor Khanye	MP	LM					
253	Emthanjeni	NC	LM					
254	Gamagara	NC	LM					
255	Joe Morolong	NC	LM					
256	Kai !Garib	NC	LM					
257	Mier	NC	LM					
258	Richtersveld	NC	LM					
259	Siyancuma	NC	LM					
260	Siyathemba	NC	LM					
261	Sol Plaatje	NC	LM					
262	Ubuntu	NC	LM					
263	Kagisano-Molopo	NW	LM					
264	Kgetlengriver	NW	LM					
265	Madibeng	NW	LM					
266	Mafikeng	NW	LM					
267	Matlosana	NW	LM					
268	Moretele	NW	LM					
269	Ramotshere Moiloa	NW	LM					
270	Ratlou	NW	LM					
271	Rustenburg	NW	LM					
Adverse with findings								
272	Mhlontlo	EC	LM					
273	Mopani District	LP	DM					
Disclaimed with findings								
274	OR Tambo District	EC	DM					
275	Great Kei	EC	LM					
276	Ikwezi	EC	LM					
277	Inkwanca	EC	LM					
278	Inxuba Yethemba	EC	LM					
279	Lukhanji	EC	LM					
280	Makana	EC	LM					
281	Mbizana	EC	LM					
282	Ndlambe	EC	LM					
283	Ngqushwa	EC	LM					

Number	Auditee	Province	Auditee type	Audit opinion				
				2013-14	2012-13	2011-12	2010-11	2009-10
284	Ntabankulu	EC	LM					
285	Sundays River Valley	EC	LM					
286	Letsemeng	FS	LM					
287	Mafube	FS	LM					
288	Maluti-A-Phofung	FS	LM					
289	Mantsopa	FS	LM					
290	Matjhabeng	FS	LM					
291	Moqhaka	FS	LM					
292	Nala	FS	LM					
293	Ngwathe	FS	LM					
294	Phumelela	FS	LM					
295	West Rand Development Agency	GP	ME					
296	Amajuba District	KZN	DM					
297	Hlabisa	KZN	LM					
298	Jozini	KZN	LM					
299	Vhembe District	LP	DM					
300	Ba-Phalaborwa	LP	LM					
301	Ephraim Mogale	LP	LM					
302	Fetakgomo	LP	LM					
303	Thabazimbi	LP	LM					
304	Tubatse	LP	LM					
305	Emakhazeni	MP	LM					
306	Emalahleni	MP	LM					
307	Mkhondo	MP	LM					
308	Unjindi Local Economic Development Agency	MP	ME					
309	Ikheis	NC	LM					
310	Dikgatlong	NC	LM					
311	Ga-Segonyana	NC	LM					
312	Kamiesberg	NC	LM					
313	Kgatelopele	NC	LM					
314	Magareng	NC	LM					

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				2013-14	2012-13	2011-12	2010-11	2009-10
315	Phokwane	NC	LM					
316	Thembelihle	NC	LM					
317	Tsantsabane	NC	LM					
318	Dr Ruth S Mompati District	NW	DM					
319	Ditsobotla	NW	LM					
320	Greater Taung	NW	LM					
321	Lekw a Teemane	NW	LM					
322	Mamusa	NW	LM					
323	Maquassi Hills	NW	LM					
324	Tswaing	NW	LM					
325	Ventersdorp	NW	LM					
Audit not finalised at legislated date								
326	Westonaria	GP	LM					
327	Aganang	LP	LM					
328	Msukaligwa	MP	LM					
329	Thaba Chw eu	MP	LM					
330	Umjindi	MP	LM					
331	Karoo Hoogland	NC	LM					
332	Nama Khoi	NC	LM					
333	Renosterberg	NC	LM					
334	Ngaka Modiri Molema District	NW	DM					
335	Kannaland	WC	LM					
Consolidated audits (audit opinions on financial statements that include more than one auditee)								
Financially unqualified with no findings								
1	Sarah Baartman District	EC	DM					
2	Ekurhuleni Metro	GP	M					
3	Ilembe District	KZN	DM					
4	Uthungulu District	KZN	DM					
5	City of Cape Town Metro	WC	M					
Financially unqualified with findings								
6	Amathole District	EC	DM					
7	Joe Gqabi District	EC	DM					
8	Mangaung Metro	FS	M					
9	Lejweleputswa District	FS	DM					
10	City of Johannesburg Metro	GP	M					

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11	Tshwane Metro	GP	M					
12	eThekweni Metro	KZN	M					
13	Harry Gwala District	KZN	DM					
14	Hibiscus Coast	KZN	LM					
15	Msunduzi	KZN	LM					
16	Sekhukhune District	LP	DM					
17	Dr Kenneth Kaunda District	NW	DM					
18	Central Karoo District	WC	DM					
Financially qualified with findings								
19	Buffalo City Metro	EC	M					
20	Nelson Mandela Bay Metro	EC	M					
21	Alfred Nzo District	EC	DM					
22	Chris Hani District	EC	DM					
23	Blue Crane Route	EC	LM					
24	Nkonkobe	EC	LM					
25	Port St. Johns	EC	LM					
26	West Rand District	GP	DM					
27	Ugu District	KZN	DM					
28	uMkhanyakude District	KZN	DM					
29	Greater Tzaneen	LP	LM					
30	Polokwane	LP	LM					
31	Gert Sibande District	MP	DM					
32	Rustenburg	NW	LM					
Disclaimed with findings								
33	OR Tambo District	EC	DM					
34	Maluti-A-Phofung	FS	LM					
35	Lekw a Teemane	NW	LM					
Audit not finalised at legislated date								
36	Thaba Chw eu	MP	LM					
37	Umjindi	MP	LM					

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