

[This page is intentionally left blank.]

Annexure 4: Auditees with findings on financial health

Number	Auditee	Auditee type	2013-14 audit outcome	Financial health outcomes		Material findings	
				2013-14	2012-13	Going concern (emphasis)	Going concern (qualification)
Eastern Cape							
1	OR Tambo District	DM					
2	Great Kei	LM					
3	Ikwezi	LM				R	
4	Inkwanca	LM				A	N
5	Inxuba Yethemba	LM					
6	Lukhanji	LM					
7	Makana	LM				A	
8	Mbizana	LM				N	
9	Mhlontlo	LM					N
10	Ndlambe	LM					
11	Ngqushwa	LM					
12	Ntabankulu	LM				A	
13	Sundays River Valley	LM				N	
Free State							
14	Xhariep District	DM				R	
15	Kopanong	LM				R	
16	Letsemeng	LM					
17	Mafube	LM				A	N
18	Maluti-A-Phofung	LM				N	A
19	Mantsopa	LM				N	

Number	Auditee	Auditee type	2013-14 audit outcome		Financial health outcomes		Material findings	
			2013-14	2012-13	Going concern (emphasis)	Going concern (qualification)	Going concern (emphasis)	Going concern (qualification)
20	Masilonyana	LM					R	
21	Matjhabeng	LM					R	
22	Mohokare	LM					N	
23	Moqhaka	LM					R	
24	Nala	LM					A	R
25	Naledi	LM					N	A
26	Ngwathe	LM					R	
27	Phumelela	LM					R	
Gauteng								
28	West Rand Development Agency	ME						
KwaZulu-Natal								
29	Amajuba District	DM					R	
30	uMkhanyakude District	DM					N	
31	Hlabisa	LM					N	
32	Jozini	LM						
33	Mpofana	LM					R	
34	Hibiscus Coast Development Agency	ME					N	
35	uMhlozinga Development Agency	ME					N	
Limpopo								
36	Mopani District	DM						
37	Vhembe District	DM						

Legend (audit outcomes)	Qualified with findings	Adverse with findings	Disclaimed with findings	Financial health findings	No unfavourable indicators	Unfavourable indicators	Material unfavourable indicators	Legend (material findings)	Addressed (A)	New (N)	Repeat (R)
-------------------------	-------------------------	-----------------------	--------------------------	---------------------------	----------------------------	-------------------------	----------------------------------	----------------------------	---------------	---------	------------

DM = district municipality

LM = local municipality

ME = municipal entity

Number	Auditee	Auditee type	2013-14 audit outcome	Financial health outcomes		Material findings	
				2013-14	2012-13	Going concern (emphasis)	Going concern (qualification)
38	Ba-Phalaborwa	LM					
39	Ephraim Mogale	LM					
40	Fetakgomo	LM					
41	Mookgophong	LM				N	
42	Thabazimbi	LM				R	
43	Tubatse	LM					
Mpumalanga							
44	Emakhazeni	LM				N	N
45	Emalahleni	LM					
46	Mkhondo	LM					
47	Umjindi Local Economic Development Agency	ME					
Northern Cape							
48	!Kheis	LM					N
49	Dikgatlong	LM					
50	Ga-Segonyana	LM					A
51	Kai !Garib	LM				N	A
52	Kamiesberg	LM				R	
53	Kgatelopele	LM					
54	Magareng	LM					
55	Mier	LM				R	
56	Phokwane	LM					

Number	Auditee	Auditee type	2013-14 audit outcome	Financial health outcomes		Material findings	
				2013-14	2012-13	Going concern (emphasis)	Going concern (qualification)
57	Siyancuma	LM					R
58	Siyathemba	LM				R	
59	Thembelihle	LM				N	
60	Tsantsabane	LM				N	A
61	Ubuntu	LM				R	
North West							
62	Dr Ruth S Mompoti District	DM					
63	Ditsobotla	LM					
64	Greater Taung	LM					
65	Lekwa Teemane	LM				R	
66	Mamusa	LM				N	A
67	Maquassi Hills	LM					
68	Matlosana	LM				R	
69	Tswaing	LM					A
70	Ventersdorp	LM					

Legend (audit outcomes)	Qualified with findings	Adverse with findings	Disclaimed with findings	Financial health findings	No unfavourable indicators	Unfavourable indicators	Material unfavourable indicators	Legend (material findings)	Addressed (A)	New (N)	Repeat (R)
-------------------------	-------------------------	-----------------------	--------------------------	---------------------------	----------------------------	-------------------------	----------------------------------	----------------------------	---------------	---------	------------

DM = district municipality

LM = local municipality

ME = municipal entity