

Report of the auditor-general to the Limpopo Provincial Legislature and the council of the Thabazimbi Local Municipality

Report on the financial statements

Introduction

1. I was engaged to audit the financial statements of the Thabazimbi Local Municipality set out on pages xx to xx, which comprise the statement of financial position as at 30 June 2014, the statements of financial performance, changes in net assets, cash flows and the appropriation statement for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA), Division of Revenue Act of South Africa, 2013 (Act No.05 of 2013) (DoRA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor-general's responsibility

3. My responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA), the general notice issued in terms thereof and International Standards on Auditing. Because of the matters described in the Basis for disclaimer of opinion paragraphs, however, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for disclaimer of opinion

Property, plant and equipment

4. The municipality could not provide supporting documents for adjustments to opening balances, additions and work in progress as disclosed in note 5 to the annual financial statements. There were no satisfactory alternative audit procedures that I could perform to obtain reasonable assurance that property, plant and equipment were correctly recorded. Consequently, I could not obtain sufficient appropriate audit evidence to satisfy myself as to whether any adjustments to the property, plant and equipment of R1 101 826 759 (2013: R1 140 552 279) as per the statement of financial position were

necessary.

5. The municipality did not recognise all assets meeting the definition of work in progress, in accordance with GRAP 17 *Property, plant and equipment*. Consequently, property, plant and equipment is understated by R6 857 681 (2013: R1 850 941). Additionally, there is a consequential impact on the accumulated surplus.
6. The municipality did not recognise all items of roads infrastructure in accordance with GRAP 17 *Property, plant and equipment*. Roads belonging to the municipality as per general notice 317 of 2014 published in the Limpopo provincial gazette no. 2417 were not included in the asset register. As the municipality did not have adequate records of the values for road infrastructure, I was not able to determine the full extent of the understatement of roads infrastructure stated per note 5 at R538 956 932 (2013: 565 458 508) as it was impracticable to do so. Additionally, there is a consequential impact on the accumulated surplus.
7. The municipality did not have adequate control systems for the identification of infrastructure assets as no maps and a geographic information system was maintained. There was no system of control on which I could rely on for the purpose of my audit to obtain reasonable assurance that the municipality has recorded all land and infrastructure assets and that the recorded assets are not overstated. Consequently I was unable to determine whether any adjustments relating to property, plant and equipment of R1 101 826 759 as per the statement of financial position were necessary.
8. I was unable to obtain sufficient appropriate audit evidence that management had impaired assets in accordance with the requirements of GRAP 21, *Impairment of noncash generating assets* as no supporting basis and calculations were given to me for the impairment loss recognised of R1 504 173. I was unable to confirm the impairment losses by alternative means. Consequently, I was unable to determine whether any impairment adjustments to the Property, plant and equipment of R1 101 826 759 (2013: R1 140 552 279) as per the statement of financial position were necessary.

Revenue

9. I was unable to obtain sufficient appropriate audit evidence that all revenue relating to service charges was recorded as I was not given access to the meter reading books and reports for the year. There were no satisfactory alternative audit procedures that I could perform. Consequently, I could not satisfy myself as to whether any adjustments to the revenue of R93 633 158 as per the statement of financial performance were necessary.
10. The municipality could not provide supporting documents to support conditional grants revenue recognised as disclosed in note 24 to the annual financial statements. There were no satisfactory alternative audit procedures that I could perform to obtain reasonable assurance that conditional grant revenue was properly recorded. Consequently, I could not obtain sufficient appropriate audit evidence to satisfy myself as to whether any adjustments to government grants and subsidies of R72 470 015, per the statement of financial performance were necessary.
11. The municipality recognised items that did not meet the recognition criteria for revenue in accordance with GRAP 9 *Revenue* from exchange transactions. Revenue was recorded on the sale of refuse bins without agreements or any other valid supporting documents for the recognition. Consequently, revenue from service charges is overstated by R3 869 563. Additionally, there is a consequential impact on the consumer debtors.

Expenditure

12. The municipality used incorrect useful lives to calculate the depreciation charge of R67 509 281 (R2013: 65 266 697) on its property, plant and equipment as disclosed note 31 to the annual financial statements. Reported depreciation is overstated by R24 919 082. Additionally, there is a consequential impact on the accumulated surplus.

Cash and cash equivalents

13. I was unable to obtain sufficient appropriate audit evidence for the unreconciled difference of R4 166 407 on the bank reconciliation. The municipality could not provide explanations or supporting documentation for the difference. There were no satisfactory alternative procedures that I could perform to obtain reasonable assurance on the correctness of cash and cash equivalents disclosed in the financial statements. Consequently I was unable to determine whether any adjustments to the cash and cash equivalents of R3 327 306 as per the statement of financial position were necessary.

Contingent liabilities

14. There was no system of control over litigations and claims on which I could rely on for the purpose of my audit to obtain reasonable assurance that the municipality has disclosed all contingent liabilities in accordance with the GRAP 19, *Provisions, contingent liabilities and contingent assets*. I could not confirm whether all contingent liabilities were recorded by alternative means. Consequently I was unable to determine whether any adjustments to contingent liabilities per note 38 to the annual financial statements were necessary.

Cash flow statement

15. GRAP 2, *Cash flow statements*, requires that the municipality summarises the entity's operating, investing and financing activities. The municipality did not prepare and present its cash flow statement in accordance with GRAP 2, *Cash flow statements*. Consequently, the cash flow statement was not properly prepared and presented as a result of the following:
 - Cash flows from operating activities included non-cash items amounting to R13 865 000(2013:R16 249 464)
 - The net cash outflow from investing activities does not cast by R529 000
 - Cash flows from investing activities included non-cash items amounting to R269 500.
 - The cash flows from financing activities have not been presented in the cash flow statement.

Irregular expenditure

16. The municipality did not quantify and disclose the full extent of the irregular expenditure arising from contraventions of Supply Chain Management (SCM) regulations. There were no satisfactory alternative procedures that I could perform to quantify the extent of the understatement of irregular expenditure stated at R243 387 203 per note 47 to the annual financial statements.

17. The municipality could not provide tender files and other supporting documents for contracts awarded. There were no satisfactory alternative audit procedures that I could perform to obtain reasonable assurance that contracts were awarded in accordance with SCM regulations. Consequently, I was unable to determine whether any adjustments to the irregular expenditure as disclosed in note 47 to the financial statements were necessary.

Distribution losses

18. I was unable to obtain sufficient appropriate audit evidence for the water and electricity distribution losses of R30 152 818 per note 48 to the annual financial statements. The municipality could not provide explanations or supporting documentation for the distribution loss calculations. I was unable to confirm this by alternative means. Consequently, I was unable to determine whether any adjustment to the distribution losses of R30 152 818 were necessary.

Aggregation / Accumulation of immaterial uncorrected misstatements

19. The financial statements were materially misstated due to the cumulative effect of numerous individually immaterial uncorrected misstatements in the following items making up the statement of financial position and the statement of financial performance and the notes to the financial statements:

- Revenue reflected as R203 622 126 was overstated by R2 539 876
- Employee related costs reflected as R101 944 467 was overstated by R702 395
- Finance costs reflected as R11 893 333 was understated by R733 669
- Provisions reflected at R31 317 292 was understated by R1 237 276
- Payables reflected at R207 151 611 was understated by R2 466 269
- Consumer debtors reflected at R71 780 560 was understated by R1 961 244

20. In addition, I was unable to obtain sufficient appropriate audit evidence and to confirm the following items by alternative means:

- Revenue reduction amount of R1 117 264 as included in the disclosed amount of R93 633 158

As a result, I was unable to determine whether any further adjustment to this item was necessary.

Disclaimer of opinion

21. Because of the significance of the matters described in the basis for disclaimer of opinion paragraphs, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

Emphasis of matter

22. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Restatement of corresponding figures

23. As disclosed in note 40 to the financial statements, the corresponding figures for 30 June 2013 have been restated as a result of errors discovered during 2014 in the financial statements of the municipality at, and for the year ended, 30 June 2013.

Going concern

24. Note 43 to the annual financial statements indicates that the municipality incurred a net loss of R132 958 469 during the year ended 30 June 2014 and, as of that date, the company's current liabilities exceeded its current assets by R152 843 456. These conditions, along with other matters as set forth in note 43, indicate the existence of a material uncertainty that may cast significant doubt on the municipality's ability to operate as a going concern.

Additional matter

25. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Withdrawal from the engagement

26. Due to the limitation imposed on the scope of the audit by management, I have disclaimed my opinion on the financial statements. But for the legislated requirement to perform the audit of municipality, I would have withdrawn from the engagement in terms of the ISAs.

Unaudited supplementary schedules

27. The supplementary information set out on pages xx to xx does not form part of the financial statements and is presented as additional information. I have not audited this schedule and, accordingly, I do not express an opinion thereon.

Unaudited disclosure notes

28. In terms of section 125(2)(e) of the MFMA the municipality is required to disclose particulars of non-compliance with the MFMA. This disclosure requirement did not form part of the audit of the financial statements and accordingly I do not express an opinion thereon.

Report on other legal and regulatory requirements

29. In accordance with the PAA and the general notice issued in terms thereof, I report the following findings on the reported performance information against predetermined objectives for selected objectives presented in the annual performance report, non-compliance with legislation as well as internal control. The objective of my tests was to

identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

30. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected objectives in the annual performance report of the municipality for the year ended 30 June 2014:

- Objective 1: Promote the well-being of all communities
- Objective 3: Enhance financial viability and accountability
- Objective 4: Resource manages infrastructure and services for easy access and mobility

31. I evaluated the reported performance information against the overall criteria of usefulness and reliability.

32. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned objectives. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's Framework for managing programme performance information (FMPPi).

33. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

34. The material findings in respect of the selected objectives are as follows:

Objective 1: Promote the well-being of all communities

Usefulness of reported performance information

Consistency of objectives, indicators and targets

35. Section 25(1) of the Municipal Systems Act 2000, (Act No.32 of 2000) (MSA) requires the municipal council to adopt an integrated development plan (IDP) within the prescribed period after the start of the elected term. Section 46 of the MSA also requires an annual performance report to be prepared annually. In addition, section 53(1)(c) of the MFMA requires the mayor to approve the service delivery and budget implementation plan. The consistency of planned and reported objectives, indicators and targets could not be assessed, as an integrated development plan, a service delivery and budget implementation plan and an annual performance report had not been prepared with all objectives and there were no indicators and targets in planning and reporting documents for the selected objective. This was due to lack of a proper performance management system.

Measurability of indicators and targets

36. The National Treasury Framework for managing programme performance information (FMPPFI) requires the following:

- Performance targets must be specific in clearly identifying the nature and required level of performance and must be measurable and the period or deadline for delivery of targets must be specified.
- Performance indicators must be well defined by having clear data definitions so that data can be collected consistently and is easy to understand and use. Performance indicators must also be verifiable.

37. The measurability of planned targets and indicators could not be assessed due to a lack of a proper performance management system which resulted in no targets and indicators being specified in the integrated development plan, service delivery and budget implementation plan and an annual performance report for the selected objective.

Relevance of indicators

38. The FMPPFI requires indicators to relate logically and directly to an aspect of the auditee's mandate and the realisation of strategic goals and objectives. The relevance of the indicators could not be assessed due to the fact that there were no planned and reported indicators for the selected objective.

Reliability of reported performance information

39. The FMPPFI requires auditees to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. We were unable to obtain the information and explanations we considered necessary to satisfy ourselves as to the reliability of the reported performance information. This was due to limitations placed on the scope of our work due to the fact that the auditee did not report its performance for the selected objective in its annual performance report.

Objective 3: Enhance financial viability and accountability

Usefulness of reported performance information

Consistency of objectives, indicators and targets

40. Section 25(1) of the Municipal Systems Act 2000, (Act No.32 of 2000) (MSA) requires the municipal council to adopt an IDP within the prescribed period after the start of the elected term. Section 46 of the MSA also requires an annual performance report to be prepared annually. In addition, section 53(1)(c) of the MFMA requires the mayor to approve the service delivery and budget implementation plan. The consistency of planned and reported objectives, indicators and targets could not be assessed, as an integrated development plan, a service delivery and budget implementation plan and an annual performance report had not been prepared with all objectives and there were no indicators and targets in planning and reporting documents for the selected objective. This was due to lack of a proper performance management system.

Measurability of indicators and targets

41. The National Treasury FMPPI requires the following:

- Performance targets must be specific in clearly identifying the nature and required level of performance and must be measurable and the period or deadline for delivery of targets must be specified.
- Performance indicators must be well defined by having clear data definitions so that data can be collected consistently and is easy to understand and use. Performance indicators must also be verifiable.

42. The measurability of planned targets and indicators could not be assessed due to a lack of a proper performance management system which resulted in no targets and indicators being specified in the integrated development plan, service delivery and budget implementation plan and an annual performance report for the selected objective.

Relevance of indicators

43. The FMPPI requires indicators to relate logically and directly to an aspect of the auditee's mandate and the realisation of strategic goals and objectives. The relevance of the indicators could not be assessed due to the fact that there were no planned and reported indicators for the selected objective.

Reliability of reported performance information

44. The National Treasury FMPPI requires auditees to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. We were unable to obtain the information and explanations we considered necessary to satisfy ourselves as to the reliability of the reported performance information. This was due to limitations placed on the scope of our work due to the fact that the auditee did not report its performance for the selected objective in its annual performance report.

Objective 4: Resource manages infrastructure and services for easy access and mobility

Usefulness of reported performance information

Consistency of objectives, indicators and targets

45. Section 25(1) of the Municipal Systems Act 2000, (Act No.32 of 2000) (MSA) requires the municipal council to adopt an IDP within the prescribed period after the start of the elected term. Section 46 of the MSA also requires an annual performance report to be prepared annually. In addition, section 53(1)(c) of the MFMA requires the mayor to approve the service delivery and budget implementation plan. The consistency of planned and reported objectives, indicators and targets could not be assessed, as an integrated development plan, a service delivery and budget implementation plan and an annual performance report had not been prepared with all objectives and there were no indicators and targets in planning and reporting documents for the selected objective.

This was due to lack of a proper performance management system.

Measurability of Indicators and targets

46. The National Treasury FMPPi requires the following:

- * Performance targets must be specific in clearly identifying the nature and required level of performance and must be measurable and the period or deadline for delivery of targets must be specified.
- * Performance indicators must be well defined by having clear data definitions so that data can be collected consistently and is easy to understand and use. Performance indicators must also be verifiable.

47. The measurability of planned targets and indicators could not be assessed due to a lack of a proper performance management system which resulted in no targets and indicators being specified in the integrated development plan, service delivery and budget implementation plan and an annual performance report for the selected objective.

Relevance of Indicators

48. The FMPPi requires indicators to relate logically and directly to an aspect of the auditee's mandate and the realisation of strategic goals and objectives. The relevance of the indicators could not be assessed due to the fact that there were no planned and reported indicators for the selected objective.

Reliability of reported performance information

49. The National Treasury FMPPi requires auditees to have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets. We were unable to obtain the information and explanations we considered necessary to satisfy ourselves as to the reliability of the reported performance information. This was due to limitations placed on the scope of our work due to the fact that the auditee did not report its performance for the selected objective in its annual performance report.

Additional matters

We draw attention to the following matter. Our conclusion is not modified in respect of these matters:

Achievement of planned targets

50. Refer to the annual performance report on pages xx to xx for information on the achievement of planned targets for the year. This information should be considered in the context of material findings on usefulness and reliability of the reported performance information for the selected objectives reported in paragraphs 35 to 49 of this report.

Unaudited supplementary information

51. The supplementary information set out on pages xx to xx does not form part of the

annual performance report and is presented as additional information. We have not audited these schedules and, accordingly, we do not express a conclusion thereon.

Compliance with legislation

52. I performed procedures to obtain evidence that the municipality had complied with applicable legislation regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Strategic planning and performance management

53. The municipality did not conduct its affairs in a manner which was consistent with its IDP, as required by section 38 of the MSA, section 21(2)(a) of the MFMA and Municipal planning and performance management regulation 6.

54. Key performance indicators, including input, output and outcome indicators, in respect of each of the development priorities and objectives were not set out in the IDP, as required by section 41(1)(a) of the MSA and the Municipal planning and performance management regulation 1 and 9(1)(a).

55. Measurable performance targets for the financial year with regard to each of the development priorities or objectives and key performance indicators were not set in the IDP, as required by section 41(1)(b) of the MSA and the Municipal planning and performance management regulations 12(1) and 12(2)(e).

56. The annual performance agreements for the municipal manager and all senior managers are not linked to the measurable performance objectives approved with the budget and to the service delivery budget implementation plan as required in terms of section 53(1)(c)(iii) of the MFMA and section 57(1)(b) of the MSA.

57. The performance management system and related controls were inadequate as it did not describe and represent the processes of performance planning, monitoring, measurement, review, reporting and how it is conducted, organised and managed, as required by sections 38 of the MSA and regulation 7 of the Municipal planning and performance management regulations.

Budgets

58. Expenditure was incurred in excess of the limits of the amounts provided for in the votes of the approved budget, in contravention of section 15 of the MFMA.

Annual financial statements, performance and annual reports

59. Financial statements were not submitted for auditing within two months after the end of the financial year, as required by section 126(1)(a) of the MFMA.

60. Oversight report, containing comments on the annual report, was not adopted by council within two months from the date on which the 2012-13 annual report was tabled, as required by section 129(1) of the MFMA.

61. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122 of the MFMA. Material

misstatements identified by the auditors in the submitted financial statements were not adequately corrected and the supporting records could not be provided subsequently, which resulted in the financial statements receiving a disclaimer audit opinion.

Procurement and contract management

62. Sufficient appropriate audit evidence could not be obtained that all contracts were awarded in accordance with SCM regulations and a procurement process which is fair, equitable, transparent and competitive, as proper record keeping was not in place to ensure that complete, relevant and accurate information is accessible and available to support the procurement processes followed.
63. Goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations as required by Supply Chain Management (SCM) regulation 17(a) and (c).
64. Sufficient appropriate audit evidence could not be obtained that bid adjudication was always done by committees which were composed in accordance with SCM regulation 29(2).
65. Quotations were awarded to providers whose tax matters had not been declared by the South African Revenue Service to be in order, as required by SCM regulation 43.

Human resource management and compensation

66. The Head of SCM was appointed without having met the prescribed minimum competency levels as required by section 56(1)(b) of the MSA.
67. The competencies of financial and supply chain management officials were not assessed in a timely manner in order to identify and address gaps in competency levels as required by regulation 13 of the Municipal Regulations on Minimum Competency Levels.
68. The municipality did not submit a report on compliance with prescribed competency levels to the National Treasury and relevant provincial treasury as required by regulation 14(2)(a) of the Municipal Regulations on Minimum Competency Levels.
69. The annual report of the municipality did not reflect information on compliance with prescribed minimum competencies as required by regulation 14 (2)(b) of the Municipal Regulations on Minimum Competency Levels.

Expenditure management

70. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
71. An effective system of expenditure control, including procedures for the approval of funds, was not in place, as required by section 65(2)(a) of the MFMA.
72. Reasonable steps were not taken to prevent unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA.

Conditional grants

73. The municipality did not evaluate its performance in respect of programmes or functions funded by the Municipal Infrastructure Grant (MIG) allocation, as required by section 12(5) of the Division of Revenue Act, 2013 (Act No.5 of 2013)(DoRA).
74. MIG funds were retained or rollover to the next financial year without seeking the approval of the National Treasury, as required by section 21(1) of the DoRA.
75. The municipality did not evaluate its performance in respect of programmes or functions funded by the Municipal Systems Improvement Grant (MSIG) allocation, as required by section 12(5) of the DoRA.
76. The municipality did not evaluate its performance in respect of programmes or functions funded by the Local Government Financial Management Grant (LGFMG) allocation, as required by section 12(5) of the DoRA.
77. The MIG allocation was not spent in accordance with the applicable grant framework, in contravention of section 16(1) of the DoRA.

Revenue management

78. A tariff policy was not implemented for the levying of fees for provision of municipal services, as required by section 74(1) of the MSA and section 62(1)(f)(i) of MFMA.
79. A credit control and debt collection policy was not implemented, as required by section 96(b) of the MSA and section 62(1)(f)(iii) of MFMA.
80. A policy was not implemented for the levying of rates on rateable property within the municipality, as required by section 3(1) of the Municipal Property Rates Act, 2000 (Act No.6 of 2004)(MPRA) and section 62(1)(f)(ii) of MFMA.
81. An effective system of internal control for revenue was not in place, as required by section 64(2)(f) of the MFMA.

Asset management and liability management

82. An adequate management, accounting and information system which accounts for assets was not in place, as required by section 63(2)(a) of the MFMA.
83. An effective system of internal control for assets (including an asset register) was not in place, as required by section 63(2)(c) of the MFMA.

Consequence management

84. Unauthorised, irregular and fruitless and wasteful expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a)(ii) of the MFMA.

Internal control

85. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are

limited to the significant internal control deficiencies that resulted in the basis for disclaimer of opinion, the findings on the annual performance report and the findings on non-compliance with legislation included in this report.

Leadership

- 86. Oversight responsibility regarding financial and performance reporting and compliance and related internal controls was not exercised.
- 87. The accounting officer did not implement HR management effectively to ensure that adequate and sufficiently skilled resources are in place.
- 88. There was no detailed review of the financial statements and the annual performance report, resulting in several misstatements not identified and corrected.

Financial and performance management

- 89. The financial statements and other information to be included in the annual report are not reviewed for accuracy and completeness by the accounting officer.
- 90. Controls over daily and monthly processing and reconciling of transactions were not implemented by the accounting officer.
- 91. Compliance with laws and regulations was not reviewed and monitored by the accounting officer.
- 92. There is no proper record keeping to support the financial statements and the annual performance report, consequently requested information was not submitted.

Governance

- 93. The risk assessment procedures implemented by the municipality were not adequate, as all risks affecting the municipality were not identified, responded to and monitored.
- 94. The audit committee did not effectively perform some of its functions as financial and performance reports were not always submitted to them for review.
- 95. The internal control deficiencies and recommendations for corrective action identified by internal audit were not implemented.

Other reports

Investigations in progress

- 96. An independent consulting firm is performing an investigation at the request of the municipality on allegations of financial mismanagement. The outcome of the investigation is still pending.

Auditor-General

Pofokwane

28 November 2014



AUDITOR - GENERAL
SOUTH AFRICA

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