



REPORT OF THE AUDITOR-GENERAL TO THE NORTH WEST PROVINCIAL LEGISLATURE AND THE COUNCIL OF THE RUSTENBURG LOCAL MUNICIPALITY

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

Introduction

1. I have audited the consolidated and separate financial statements of the Rustenburg Local Municipality and its subsidiaries set out on pages XX to XX, which comprise the consolidated and separate statement of financial position as at 30 June 2013, the consolidated and separate statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended and the notes, comprising of a summary of significant accounting policies and other explanatory information.

Accounting officer's responsibility for the consolidated financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these consolidated and separate financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), the requirements of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA), the Division of Revenue Act of South Africa, 2012 (Act No. 5 of 2012) (DoRA) and for such internal control as the accounting officer determines is necessary to enable the preparation of consolidated and separate 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 these consolidated and separate financial statements based on my audit. I conducted my 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. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated and separate financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated and separate financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated and separate financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated and separate financial statements.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for qualified of opinion

Receivables from exchange transactions

6. I was unable to obtain sufficient appropriate audit evidence for bad debt written-off, as the municipality was unable to provide evidence of the processes followed by council to determine

the recoverability of these amounts. I was unable to confirm this write off by alternative means. Consequently I was unable to determine whether any adjustments to bad debts written-off of R342 948 560 as disclosed in note 37 and receivables from exchange transactions of R473 888 401 and R480 724 349 as disclosed in the note 4 to the separate and consolidated financial statements, were necessary.

7. During 2012, the municipality did not have adequate systems in place to maintain accurate billing of various sources of revenue which directly impacts debtors. Furthermore, I did not obtain sufficient appropriate audit evidence for the amounts disclosed as part of receivables from exchange transactions. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustment to receivables from exchange transactions of R265 702 041 and R271 977 160 as disclosed in note 4 to the separate and consolidated financial statements, was necessary. My audit opinion on the financial statements for the period ended 30 June 2012 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Revenue from exchange transactions

8. I was unable to obtain sufficient appropriate audit evidence to substantiate other income. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustment to other income of R182 018 149 (2012: R21 435 011 and R21 439 761) as disclosed in note 28 to the separate and consolidated annual financial statements, was necessary.
9. I was unable to obtain sufficient appropriate audit evidence to substantiate interest earned from outstanding debtors as the municipality did not have adequate systems in place to maintain accurate billing of interest. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments to interest earned from outstanding debtors of R110 594 400 as disclosed in note 27 to the separate and consolidated annual financial statements, was necessary.
10. During 2012, the municipality did not have adequate systems in place to maintain accurate billing of various sources of revenue, resulting in inaccurate billing, incorrect tariffs being charged and consumers being billed on estimates for long periods of time. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustment to electricity sales of R839 961 286 as included in service charges of R1 251 995 948 and R1 291 126 823 as disclosed in note 25 to the separate and consolidated annual financial statements, was necessary.

Receivables from non-exchange transactions

11. During 2012, the municipality did not have adequate systems in place to maintain accurate billing of various sources of revenue which directly impacts debtors. As a result, I was unable to obtain sufficient appropriate audit evidence for payments made in advance and sundry debtors. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments relating to receivables from non-exchange transactions of R40 344 951 as disclosed in note 5 of the separate and consolidated annual financial statements, was necessary. My audit opinion on the financial statements for the period ended 30 June 2012 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Revenue from non-exchange transactions

12. The municipality did not have adequate systems in place to maintain accurate billing, resulting in incorrect tariffs being charged. Consequently property rates of R171 818 639 (2012: R167 338 671) disclosed in note 23 to the separate and consolidated annual financial statements was understated with R12 020 096 (2012: R13 607 620). As a result of this, receivables from non-exchange transactions are also understated.



Payables

13. The municipality did not have adequate systems in place to maintain accurate records of accounts payable, which resulted in trade creditors being overstated by R15 568 888 and payments received in advance being understated by R16 953 946 and retentions in the prior year being overstated by R5 474 763. In addition, I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed as staff leave accrued and other creditors in note 16 to the separate and consolidated annual financial statements. I was unable to confirm these balances by alternative means. Consequently I was unable to determine whether any further adjustments to payables of R523 486 245 and R544 832 018 (2012: R308 984 245 and R323 914 224) as disclosed in note 16 to the separate and consolidated annual financial statements, were necessary

Unspent conditional grants and receipts

14. During 2012, there was an un-reconcilable difference of R6 285 222 between external confirmation received from the North West Department of Human Settlement and unallocated grants of R18 114 715 included in unspent grants of R244 204 714 disclosed in note 17 to the separate and consolidated annual financial statements. This relates to funds paid over for housing projects. Consequently unspent grants as disclosed in note 17 to the separate and consolidated annual financial statements, was understated by R6 285 222. My audit opinion on the financial statements for the period ended 30 June 2012 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Value added tax

15. I was unable to obtain sufficient appropriate audit evidence for the recording of value added tax, as the municipality did not have an adequate system in place to reconcile the accounting records to monthly VAT returns. I was unable to determine the impact of input and output VAT included in various expenditure and revenue accounts. Furthermore, I was unable to determine the correct treatment of VAT in the provision for impairment of debtors as well as bad debt written off during the year. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments to value added tax of R29 105 509 and R31 179 341 as disclosed in note 6 to the separate and consolidated annual financial statements, were necessary.

Accumulated surplus

16. I was unable to obtain sufficient appropriate audit evidence for "other movements" included in accumulated surplus. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments to accumulated surplus of R6 908 439 153 and R7 007 769 549 (2012: R6 750 003 206 and R6 828 400 690) disclosed in the statement of changes in net assets to the separate and consolidated annual financial statements, were necessary.

Commitments

17. I was unable to obtain sufficient appropriate audit evidence for commitments disclosed, as the municipality did not have an adequate contract management system in place to record, maintain and reconcile their commitments. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments to commitments of R878 796 768 as disclosed in note 43 to the separate and consolidated annual financial statements, were necessary.

Cash flow statement

18. Presentation of a cash flow statement, summarising the entity's operating, investing and financing activities is required by SA Standards of GRAP, GRAP 2, *Cash flow statements*. The calculation of net cash flows from operating activities, cash flows from investing activities and



cash flows from financing activities did not appropriately account for cash and non-cash items. The municipality's system did not allow the performance of alternative procedures to determine the extent of the misstatement. Consequently, I did not obtain sufficient appropriate audit evidence to confirm the accuracy of the cash flow statement and the notes thereto.

Employee related cost

19. I was unable to obtain sufficient appropriate audit evidence to substantiate overtime payments. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments to overtime of R32 453 730 (2012: R27 621 504) as disclosed in note 29 to the separate and consolidated annual financial statements, were necessary.

Unauthorised and irregular expenditure

20. Section 125(2)(d)(iii) of the MFMA requires disclosure of all unauthorised expenditure incurred by the municipality. I was unable to obtain sufficient appropriate audit evidence for unauthorised expenditure incurred or that the amounts disclosed as "condoned" were appropriately dealt with by council as required by section 32 of the MFMA. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustments to unauthorised expenditure of R614 124 964 as disclosed in note 41.1 were necessary.
21. Section 125(2)(d)(iii) of the MFMA requires disclosure of all irregular expenditure incurred by the municipality. I was unable to obtain sufficient appropriate audit evidence that awards made by the municipality to suppliers were made in terms of the municipality's supply chain management policy. I was unable to confirm these awards by alternative means. In addition, I was unable to obtain sufficient appropriate audit evidence that amounts disclosed as "condoned" were appropriately dealt with by council as required by section 32 of the MFMA. Consequently I was unable to determine whether any adjustments to irregular expenditure of R70 492 824 (2012: R73 466 505) as disclosed in note 41.2 to the separate and consolidated financial statements were necessary.

Contingent liabilities

22. During 2012, I was unable to obtain sufficient appropriate audit evidence for contingent liabilities. The municipality's system did not allow the performance of alternative procedures. Consequently I was unable to determine whether any adjustment to contingent liabilities of R8 867 137 as disclosed in note 47 to the separate and consolidated annual financial statements, were necessary. My audit opinion on the financial statements for the period ended 30 June 2012 was modified accordingly. My opinion on the current period's financial statements is also modified because of the possible effect of this matter on the comparability of the current period's figures.

Budget information

23. I was unable to obtain sufficient appropriate audit evidence for budgeted amounts disclosed in the financial statements or confirm the budget disclosure by alternative means. Consequently, I was unable to determine if the comparisons between the budget and actual amounts, and the explanations for the reasons for the variances, disclosed in note 52 of the separate and consolidated financial statements were adequately disclosed as required by SA Standards of GRAP, GRAP 24; *Presentation of budget information in financial statements*.

Qualified opinion

24. In my opinion, except for the possible effects of the matters described in the basis for qualified opinion paragraphs, the consolidated and separate financial statements present fairly, in all material respects, the financial position of the Rustenburg Local Municipality and its subsidiary as at 30 June 2013 and their financial performance and cash flows for the year then ended, in accordance with SA Standards of GRAP and the requirements of the MFMA and the DoRA.

Emphasis of matters

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

Restatement of corresponding figures

26. As disclosed in note 38 to the consolidated and separate financial statements, the corresponding figures for 30 June 2012, have been restated as a result of errors discovered during 2013 in the financial statements of the municipality at, and for the year ended 30 June 2012.

Material losses

27. As disclosed in note 42.9 to the financial statements, material losses to the amount of R159 078 621 were incurred as a result of mainly distribution losses of water and electricity.

Additional matter

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

Unaudited supplementary schedules

29. 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 these annexures and, accordingly, I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

30. In accordance with the PAA and the *General Notice* issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

Predetermined objectives

31. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report as set out on pages XX to XX of the annual report.
32. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury's annual reporting principles and whether the reported performance is consistent with the planned development priorities or objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the National Treasury Framework for managing programme performance information (FMPPI).
33. The reliability of the information in respect of the selected development priorities and objectives is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).
34. The material findings are as follows:

Usefulness of information

35. Section 46 of the Municipal Systems Act, 2000 (Act No. 32 of 2000) requires disclosure in the annual performance report of measures taken to improve performance where planned targets were not achieved and should be supported by adequate and reliable corroborating evidence. Measures to improve performance for a total of 69% of the planned targets not achieved were not reflected in the annual performance report which resulted from the lack of proper management revision of the annual performance report. Furthermore, adequate and reliable corroborating evidence could not be provided for all measures taken to improve performance

as disclosed in the annual performance report. The municipality's records did not permit the application of alternative audit procedures. Consequently, I did not obtain sufficient appropriate audit evidence to satisfy myself as to the reliability of the measures taken to improve performance.

36. Section 41(c) of the MSA requires that the integrated development plan should form the basis for the annual report, therefore requiring consistency of objectives, indicators and targets between planning and reporting documents. A total of 35% and 47% of the reported indicators and targets respectively are not consistent with the indicators and targets as per the approved annual performance. This is due to the lack of proper monitoring and control over of the reporting documents by management.
37. Section 25(2) of the MSA requires that an integrated development plan adopted by a municipal council may be amended in terms of section 34 and remains in force until an integrated development plan is adopted by the next elected council. Therefore, if the integrated development plan is changed in-year this process has to take place in accordance with the process as prescribed per section 34 of the MSA. A total of 43% and 38% of indicators and targets respectively reported in the annual performance report were changed in-year without following the process as prescribed in section 34 of the MSA and without adoption by the council of the municipality. This was due to the lack of proper monitoring and control over of the reporting documents by management.
38. The FMPPI requires that performance indicators be well defined and verifiable and targets be specific, measureable and time bound:
 - A total of 100% of the targets relevant to service delivery were not specific in clearly identifying the nature and the required level of performance.
 - The required performance could not be measured for a total of 100% of the targets relevant to service delivery
 - A total of 100% of the indicators relevant to service delivery were not well defined in that clear, unambiguous data definitions were not available to allow for data to be collected consistently.
 - A total of 100% of the targets were not time bound in specifying a time period or deadline for delivery.
 - A total of 100% of the indicators relevant to service delivery were not verifiable in that valid processes and systems that produce the information on actual performance did not exist.

This was due to the fact that management was not aware of the requirements of the FMPPI and did not receive the necessary training to enable application of the principles.

Reliability of information

39. The FMPPI requires that institutions should 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. I was unable to obtain the information and explanations I considered necessary to satisfy myself as to the reliability of information presented with respect to service delivery programme. This was due to the limitations placed on the scope of my work due to the absence of information system, the fact that the institution could not provide sufficient appropriate evidence in support of the information presented with respect to the objective, the institution's records not permitting the application of alternative audit procedures.

Compliance with laws and regulations

40. I performed procedures to obtain evidence that the municipality has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the *General Notice* issued in terms of the PAA are as follows:

Strategic planning and performance

41. The municipality did not have and maintain effective, efficient and transparent systems of financial and risk management and internal controls as required by section 62(1)(c)(i) of the MFMA.
42. The annual performance report for the year under review does not include the name of external service providers, each external service provider and measures taken to achieve, as required by section 46(1)(b) of the MSA.
43. The parent municipality with sole control of a municipal entity did not ensure that annual performance objectives and indicators for the municipal entity are established by agreement with the municipal entity and, as required by section 93B(a) of the MSA.
44. The performance of Rustenburg Water Services Trust against the agreed performance objectives and indicators was not monitored and annually reviewed, as part of the annual budget process, as required by section 93B(b) of the MSA.

Budgets

45. 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.
46. Quarterly reports were not submitted to the council on the implementation of the budget and financial state of affairs of the municipality within 30 days after the end of each quarter as required by section 52(d) of the MFMA.

Annual financial statements

47. 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 of cash & cash equivalents, receivables, provision for impairment of debtors, value-added tax, property plant and equipment, intangible assets, investment property, provisions, payables, property rates, service charges, other income, impairment losses, contingent liabilities and contingent assets as identified by the auditors in the submitted financial statements were subsequently corrected and the supporting records were provided subsequently but the uncorrected material misstatements and supporting records that could not be provided resulted in the financial statements receiving a qualified audit opinion.

Audit committees

48. The audit committee did not advise the council and accounting officer on matters relating to the adequacy, reliability and accuracy of financial reporting and information as required by section 166(2)(a)(iv) of the MFMA.
49. The audit committee did not review the annual financial statements to provide the council with an authoritative and credible view of the financial position of the entity, its efficiency and effectiveness and its overall level of compliance with legislation as required by section 166(2)(b) of the MFMA.
50. The audit committee did not respond to the council on the issues raised in the audit reports of the Auditor-General as required by section 166(2)(c) of the MFMA.

Procurement and contract management

51. Sufficient appropriate audit evidence could not be obtained that bid specifications were drafted by bid specification committees which were composed of one or more officials of the municipality as required by SCM regulation 27(3).
52. Sufficient appropriate audit evidence could not be obtained that invitations for competitive bidding were advertised for a required minimum period of days, as required by SCM regulation 22(1) & 22(2).
53. Sufficient appropriate audit evidence could not be obtained that bids were evaluated by bid evaluation committees which were composed of officials from the departments requiring the

goods or services and at least one SCM practitioner of the municipality as required by SCM regulation 28(2).

54. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to bidders based on points given for criteria that were stipulated in the original invitation for bidding, as required by SCM regulations 21(b) and 28(1)(a) and Preferential Procurement Regulations.
55. 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).
56. Sufficient appropriate audit evidence could not be obtained that awards were not made to bidders other than those recommended by the bid evaluation committee without ratification by the accounting officer, as required by SCM regulation 29(5)(b).
57. Sufficient appropriate audit evidence could not be obtained that councillors of the municipality did not participate in committees evaluating or approving tenders/quotations, in contravention of section 117 of the MFMA.
58. Sufficient appropriate audit evidence could not be obtained that the preference point system was applied in all procurement of goods and services above R30 000 as required by section 2(a) of the Preferential Procurement Policy Framework Act and SCM regulation 28(1)(a).
59. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to suppliers based on preference points that were allocated and calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act and its regulations.
60. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to bidders that scored the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act.
61. Sufficient appropriate audit evidence could not be obtained that contracts were only extended or modified after tabling the reasons for the proposed amendment in the council of the municipality, as required by section 116(3) of the MFMA.
62. Sufficient appropriate audit evidence could not be obtained that all extensions or modifications to contracts were approved by a properly delegated official, as required by SCM regulation 5.
63. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.
64. The contract performance and monitoring measures and methods were insufficient to ensure effective contract management, as required by section 116(2)(c) of the MFMA.
65. Contracts 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.
66. Contracts were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as required by SCM regulation 13(c).
67. Sufficient appropriate audit evidence could not be obtained that the accounting officer implemented measures to combat the abuse of the SCM system as per the requirements of SCM regulation 38(1).
68. A list of accredited prospective providers was not in place for procuring goods and services through quotations as required by SCM regulation 14(1)(a).
69. The prospective providers list for procuring goods and services through quotations was not updated at least quarterly to include new suppliers that qualify for listing, and prospective providers were not invited to apply for such listing at least once a year as per the requirements of SCM regulation 14(1)(a)(ii) and 14(2).

Human resources management and compensation

70. Sufficient appropriate audit evidence could not be obtained that the municipality appointed managers directly accountable to municipal manager who were not dismissed for financial misconduct after expiry of 10 years.

Revenue management

71. Interest was not charged on all accounts in arrears as required by section 64(2)(g) of the MFMA.

Consequence management

72. Unauthorised and irregular expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure in accordance with the requirements of section 32(2) of the MFMA.

Waste management

73. The municipality operated some of its waste disposal sites(s) and wastewater treatment facilities without a license or permit in contravention of section 20(b) of the National Environmental Management Waste Act, 2008 (Act No. 59 of 2008) (NEMWA) section 24(2)(a) of the National Environmental Management Act, 1998 (Act No. 107 of 1998) (NEMA) section 20(1) of the Environmental Conservation Act, 1989 (Act No. 73 of 1989) (ECA) and section 22(1)(b) of the National Water Act, 1998 (Act No. 36 of 1998) (NWA).

74. The municipality's operational activities at its waste disposal sites(s) and wastewater treatment facilities contravened or failed to comply with the requirements of a waste management permit or license and the regulatory provisions in terms of section 67(1)(f)&(h) of the NEMWA and section 29(4) of the ECA in instances where such were issued.

75. The municipality's waste management and disposal activities contravened or failed to comply with the requirements of section 28(1) of the NEMA, section 19 of the NWA and sections 16(1)(c)&(d) and 26(1)(b) of the NEMWA.

Internal control

76. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the basis for qualified of opinion, the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.

Leadership

77. The accounting officer did not ensure that adequate oversight and support structures were implemented during the year to support the municipality's quest towards clean administration. Furthermore, the organisation did not hold individuals accountable for internal control transgression and lack of supporting documentation, as re-occurring matters were raised during the audit. The tracking of the corrective action plans were left in the hands of the support structures and limited report-back occurred to the council.

Financial and performance management

78. Several new developments were introduced during the year regarding accounting records and information needs; however the fruit of these interventions are not yet evident as credible and accurate quarterly financial statements were not presented to council. Therefore, proper record keeping policies and procedures were not monitored and enforced. This resulted in information not being available on request which is also the underlying reason for the organisations inability to compile accurate and complete financial statements as several significant amendments were made during the audit. Furthermore the municipality do not have adequate systems in place to support the monitoring and tracking of critical programs and objectives, which includes an immovable, movable, roads and contract management systems. Most of the registers and systems are based on stand-alone excel spread sheets, which is not sufficient to support the municipality's information needs.

Governance

79. The audit committee did not adequately impact upon the procedures and operations of the municipality to resolve all the matters that arose during the previous audit. This was due to the inability of the committee to track the implementation of corrective actions and failure to establish a strong relationship with the council.

Rustenburg

9 December 2013



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence