



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

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I was engaged to audit the financial statements of the Ventersdorp Local Municipality set out on pages XX to XX, which comprise the statement of financial position as at 30 June 2013, the 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 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), 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 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. I was unable to obtain sufficient appropriate audit evidence for property, plant and equipment as the municipality did not have adequate systems in place to maintain records of property, plant and equipment. In addition, property, plant and equipment was overstated by R146 996 236. I was unable to confirm the property, plant and equipment by alternative means. Consequently I was unable to determine whether any further adjustments to property, plant and equipment of R269 436 118 (2012: R229 070 739) and depreciation expense of R20 198 139 (2012: R5 362 744) as disclosed in the note 11 and 28 respectively were necessary.

Unspent conditional grants

5. During 2012, I was unable to obtain sufficient appropriate audit evidence about unspent conditional grants. I was unable to confirm the unspent conditional grants by alternative means. Consequently I was unable to determine whether any adjustment to unspent conditional grants of R18 264 445 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.

Consumer debtors

6. During 2012, I was unable to obtain sufficient appropriate audit evidence about consumer debtors. I was unable to confirm the consumer debtor by alternative means. Consequently I was unable to determine whether any adjustment to consumer debtors of R15 367 591 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.

Investment property

7. The municipality did not have adequate systems in place to maintain records of investment property, which resulted in investment property being understated by R13 965 866 (2012: R13 965 866). In addition, I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed as investment property in the financial statements as title deeds for investment property were not provided for audit. I was unable to confirm the investment property by alternative means. Consequently I was unable to determine whether any further adjustments to investment property of R15 445 866 (2012: R15 445 866) disclosed in note 10 to the financial statements was necessary.

Payables from exchange transactions

8. The municipality did not reclassify receivables with credit balances as payables as required by SA Standard of GRAP, GRAP 1, *Presentation of financial statements*. Consumer debtors with credit balances were incorrectly netted off against receivables. Consequently, payables from exchange transactions is understated by R2 039 360 and receivables from exchange transactions is overstated by R2 039 360.

Expenditure

9. I was unable to obtain sufficient appropriate audit evidence that the municipality received the good and services paid for during the year, due to a lack of internal controls over the receipt of goods / services prior to the initial entry into the financial records. I was unable to confirm repairs and maintenance and general expenses by alternative means. Consequently, I was unable to determine whether any further adjustments relating to repairs and maintenance of R4 249 964 and general expenses of R23 096 644 as disclosed in the statement of financial performance was necessary.

Revenue

10. During 2012, I was unable to obtain sufficient appropriate audit evidence for revenue from licenses and permits. I was unable to confirm the amount of licenses and permits by alternative means. Consequently I was unable to determine whether any adjustments relating to the revenue from licenses and permits of R2 001 272 disclosed in the financial statements was necessary.

Accumulated surplus

11. I was unable to obtain sufficient appropriate audit evidence for adjustments made to the accumulated surplus, due to limitations placed on my audit. I was unable to confirm these adjustments by alternative means. Consequently I was unable to determine whether any adjustments to the accumulated surplus of R243 691 668 (2012: R205 474 398) disclosed in the financial statements was necessary.

Cash flow statement

12. I was unable to obtain sufficient appropriate audit evidence for the corresponding figures for cash flows from operating activities and cash generated from operations. I was unable to



confirm the corresponding figures by alternative means. Consequently I was unable to determine whether any adjustments to the cash flow statement for the corresponding year was necessary.

Budget information

13. The municipality did not adhere to the budget presentation and disclosure requirements of SA Standards of GRAP, GRAP 24, *Presentation of budget information in the financial statements*. The statement of comparison of budget and actual amounts were not prepared for all of the financial statements (statement of financial position, statement of cash flows and statement of changes in net assets) that were included in the publicly available budget. Budgets and explanations for variances between actual and budget amounts were not disclosed.

Unauthorised expenditure

14. During 2012, I was unable to obtain sufficient appropriate audit evidence about unauthorised expenditure. I was unable to confirm the unauthorised expenditure by alternative means. Consequently I was unable to determine whether any adjustment to unauthorised expenditure stated at R11 628 994 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.

Fruitless and wasteful expenditure

15. During 2012, I was unable to obtain sufficient appropriate audit evidence about fruitless and wasteful expenditure. I was unable to confirm the fruitless and wasteful expenditure by alternative means. Consequently I was unable to determine whether any adjustment to fruitless and wasteful expenditure of R9 824 926 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.

Irregular expenditure

16. The municipality made payments in contravention of the supply chain management requirements which were not included in irregular expenditure, resulting in irregular expenditure being understated by R7 745 958 (2012: R2 133 073). In addition, I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed as irregular expenditure in the financial statements as contracts and bid documents were not provided for audit. I was unable to confirm the irregular expenditure by alternative means. Consequently I was unable to determine whether any further adjustments to irregular expenditure of R65 175 366 (2012: R35 924 382) disclosed in note 45 to the financial statements was necessary.

Aggregation of immaterial uncorrected misstatements

17. The financial statements as a whole are materially misstated due to the cumulative effect of numerous individually immaterial uncorrected misstatements in the following elements making up the statement of financial position and the notes to the financial statements:
- Payables from exchange transactions reflected as R68 782 974 is understated by R619 207.
 - Inventory reflected as R19 362 517 is understated by R851 733.

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

- Payables from exchange transactions of R150 150 as included in the disclosed balance of R68 782 974.
- Inventory of R615 008 as included in the disclosed balance of R19 362 517.

- Commitments of R626 359 as included in the disclosed balance of R9 130 210

As a result, I was unable to determine whether any further adjustments to these elements were necessary.

Opinion

18. 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 matters

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

Restatement of corresponding figures

20. As disclosed in note 39 to the financial statements, the corresponding figures for 30 June 2012 have been restated as a result of errors discovered at, and for the year ended 30 June 2013.

Significant uncertainties

21. With reference to note 37 to the financial statements, the municipality is the defendant to a number of legal claims. The municipality is opposing these claims based on legal advice from the municipality's legal counsel. The ultimate outcome of these matters cannot presently be determined and no provision for any liability that may result has been made in the financial statements.

Material losses

22. As disclosed in note 46 to the financial statements, material losses of R13 139 353 (2012: R13 170 023) were incurred as a result of water and electricity distribution losses.

Material under-spending of the conditional grants

23. As disclosed in note 17 to the financial statements, the municipality has materially under spent the conditional grants received of R20 139 871 (2012: R18 264 445). As a consequence, service delivery was negatively impacted.

Additional matter

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

Unaudited supplementary schedules

25. 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

26. 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

27. 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.



28. 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).
29. 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).
30. The material findings are as follows:

Usefulness of information

31. Section 46 of the Municipal Systems Act, Act 32 of 2000 (MSA) requires disclosure in the annual performance report of measures taken to improve performance where planned targets were not achieved. 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.
32. 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 22% of the reported indicators are not consistent with the indicators as per the approved service delivery budget implementation plan. This is due to the lack of adequate performance reporting systems.
33. Section 25(2) of the MSA determines 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 (IDP) 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 100% of the changes made to the development priorities, performance indicators and targets reported in the annual performance report were changed in-year without following the process as prescribed in section 34 of the MSA and/or without adoption by the council of the municipality. This was due to the lack of adequate performance reporting systems.
34. The FMPPI requires that performance indicators be well defined and verifiable and targets be specific, measurable and time bound:
 - A total of 55% of the targets 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 45% of the targets.
 - A total of 81% of the indicators were not well defined in that clear, unambiguous data definitions were not available to allow for data to be collected consistently.
 - A total of 81% of the indicators 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 aware of the requirements of the FMPPI but did not have the capacity to enable application of its principles.

Reliability of information

35. 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 the development priority "Community services" and "Engineering services". This was due to the fact that the institution could not provide sufficient appropriate evidence in support of the information presented with respect to the development priority.

36. 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. Significantly important targets with respect to the development priority "Local economic development" are materially misstated due to the lack of standard operating procedures for the accurate recording of actual achievements.

Compliance with laws and regulations

37. 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 management

38. The IDP adopted by the municipality does not reflect and identify the municipal council's financial plan, as required by sections 26 and 41 of the MSA.
39. The performance management system of the municipality did not provide for the monitoring of performance and for the measuring and review of performance at least once per year, with regard to each of those development priorities and objectives and against the key performance indicators and targets set, as required by section 41 of the MSA.
40. The performance management system of the municipality did not provide for taking steps to improve performance with regard to those development priorities and objectives where performance targets are not met, as required by section 41(1)(d) of the MSA.
41. The municipality did not set key performance indicators, including input indicators, output indicators and outcome indicators, in respect of each of the development priorities and objectives set out in the IDP, as required by section 41(1)(a) of the MSA and the Municipal planning and performance management regulations 1 and 9(1)(a).
42. The accounting officer of the municipality did not by 25 January assess the performance of the municipality during the first half of the financial year, as required by section 72(1)(a)(ii) of the MFMA.
43. The municipality did not have and maintain effective, efficient and transparent systems of internal controls regarding performance management as required by section 62(1)(c)(i) of the MFMA.

Budgets

44. 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

45. 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 current liabilities, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, but the uncorrected material misstatements that could not be provided resulted in the financial statements receiving a disclaimer audit opinion.
46. Sufficient appropriate audit evidence could not be obtained that the council's oversight report on the 2011/12 annual report was made public within seven days of its adoption, as required by section 129(3) of the MFMA.
47. The annual report for the year under review does not include, an assessment by the



accounting officer of any arrears on municipal taxes and service charges, the accounting officer's assessment of the municipality's performance against measurable performance objectives for revenue collection from each revenue source and for each budget vote and particulars of any corrective action taken or to be taken in response to issues raised in the audit report, as required by section 121 of the MFMA.

48. The annual report of the municipality did not reflect information on compliance with prescribed minimum competencies as required by the Municipal Regulations on Minimum Competency Levels regulation 14(2)(b).

Audit committee

49. 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.
50. The audit committee did not submit, at least twice during the financial year, an audit report on the review of the performance management system to the council, as required by Municipal planning and performance management regulation 14(4)(a)(iii).

Procurement and contract management

51. Goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations as required by SCM regulations 17(a) & (c).
52. Sufficient appropriate audit evidence could not be obtained that goods and services of a transaction value above R200 000 were procured by means of inviting competitive bids, as required by SCM regulation 19(a).
53. Sufficient appropriate audit evidence could not be obtained that bid specifications for procurement of goods and services through competitive bids were drafted in an unbiased manner that allowed all potential suppliers to offer their goods or services, as per required by SCM regulation 27(2)(a).
54. 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).
55. 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).
56. Sufficient appropriate audit evidence could not be obtained that contracts and quotations were awarded to bidders based on points given for criteria that were stipulated in the original invitation for bidding and quotations, as required by SCM regulations 21(b) and 28(1)(a) and Preferential Procurement Regulations.
57. 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).
58. Awards were 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).
59. The preference point system was not 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).
60. Contracts and quotations were awarded to bidders based on preference points that were not allocated and/or calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act and its regulations.
61. The performance of contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.
62. 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.
63. Sufficient appropriate audit evidence could not be obtained that construction contracts were awarded to contractors that were registered with the Construction Industry Development Board

(CIDB) and qualified for the contract in accordance with section 18(1) of the CIDB Act and CIDB regulations 17 and 25(7A).

64. Construction projects were not always registered with the CIDB, as required by section 22 of the CIDB Act and CIDB regulation 18.
65. Contracts and 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.
66. Contracts and quotations 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. Awards were made to providers who are persons in the service of the municipality and whose principal shareholders are persons in service of the municipality in contravention of SCM regulations 44. Furthermore, the provider failed to declare that he/she was in the service of the municipality, as required by SCM regulation 13(c).
68. Prospective providers were not invited to apply for listing on the prospective providers lists for procuring goods and services through quotations at least once a year as per the requirements of SCM regulations 14(1)(a)(ii) and 14(2).
69. Sufficient appropriate audit evidence could not be obtained that contracts and quotations were awarded to bidders that scored the highest points in the evaluation process, as required by of section 2(1)(f) of Preferential Procurement Policy Framework Act.
70. Sufficient appropriate audit evidence could not be obtained that all contracts were awarded in accordance with the legislative requirements and a procurement process which is fair, equitable, transparent and competitive, as contracts and bid evaluation documents were not submitted for audit.

Human resource management and compensation

70. The municipality did not develop and adopt appropriate systems (policies) and procedures to monitor measure and evaluate performance of staff in contravention of section 67(d) of the MSA.

Expenditure management

71. Money owing by the municipality was not always paid within 30 days or an agreed period, as required by section 65(2)(e) of the MFMA.
72. Reasonable steps were not taken to prevent unauthorised, irregular and fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA.

Conditional grants received

73. The municipality did not submit quarterly performance reports to the transferring national officer, the provincial treasury and the National Treasury, within 30 days after the end of each quarter, as required by section 12(2)(c) of the Division of Revenue Act (DORA).
74. The municipality did not evaluate its performance in respect of programmes funded by the Municipal Infrastructure Grant, the Local Government Financial Management Grant, the Municipal Systems Improvement Grant and the Integrated National Electrification Programme Grant within two months after the end of the financial year, as required by section 12(5) of the DORA.
75. Sufficient appropriate audit evidence could not be obtained that the municipality registered its master plans for bulk infrastructure with the Integrated National Electrification Programme, as required by the Division of Revenue Grant Framework, Gazette No. 35399.
76. Sufficient appropriate audit evidence could not be obtained that the municipality submitted MFMA implementation plans to National Treasury to address weaknesses in financial management, as required by the Division of Revenue Grant Framework, Gazette No. 35399.
77. Sufficient appropriate audit evidence could not be obtained that the municipality submitted its signed activity plan the national department (CoGTA), as required by the Division of Revenue Grant Framework, Gazette No. 35399.

78. Sufficient appropriate audit evidence could not be obtained that the municipality submitted, within 10 days after the end of each month, its monthly expenditure reports to the national department (CoGTA), as required by the Division of Revenue Grant Framework, Gazette No. 35399.

Revenue management

79. An effective system of internal control for debtors was not in place, as required by section 64(2)(f) of the MFMA.

Asset management

80. 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
81. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA.

Liability management

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

Consequences 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, in accordance with the requirements of section 32(2) of the MFMA.
85. The condoning of irregular expenditure was not approved by the appropriate relevant authority, in accordance with the requirements of sections 1 and 170 of the MFMA.
86. Authorisation of unauthorised expenditure was not done through an adjustment budget, as required by section 32(2) of the MFMA.

Waste management

87. The municipality operated its waste disposal sites 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).
88. The municipality's operational activities at its waste disposal site and wastewater treatment facility 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.
89. 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

90. 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 disclaimer of opinion, the findings on the annual performance report and the findings on compliance with laws and regulations included in this report.



Leadership

91. Leadership did not ensure that the performance of the municipality is not sufficiently measured against predetermined objectives, indicators and targets as required by the MFMA. Management did not establish and communicate some policies and procedures to enable and support understanding and execution of internal control objectives, processes, and responsibilities. Existing internal controls, including IT systems did not allow management to ensure adequate monitoring of financial and performance information resulting in material misstatements identified in the financial statements and material deviation from legislation being reported.

Financial and performance management

92. Management failed to implement effective controls to ensure that information in the financial statements and the report on predetermined objectives were reliable before submission for audit. Management could not provide evidence in support of the information presented in the annual performance report and documents were not submitted to verify compliance with legislation.

Governance

93. The risks identified during the risk assessment process relating to performance reporting and compliance with laws and regulations were not adequately addressed in the risk management strategy. Though the audit committee and internal audit fulfilled their functions, the municipality did not adequately respond to the concerns raised by the audit committee, and internal audit recommendations resulting in the internal control environment over financial and performance information and compliance with laws and regulations being ineffective.

OTHER REPORTS

Investigations

94. An investigation is currently being conducted by the Public Protector on alleged maladministration in the awarding of tenders by the municipality. The investigation was still ongoing at the reporting date.
95. Investigations by the Special Investigation Unit which were commissioned by the Presidency are currently in progress. However, the nature and reports related to these investigations are currently not available as it has not been provided by this investigating agency to management.

Auditor General

Rustenburg

30 November 2013



AUDITOR-GENERAL
SOUTH AFRICA

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