



Report of the auditor-general to the North West provincial legislature and the council on the Moses Kotane Local Municipality

Report on the audit of the financial statements

Disclaimer of opinion

1. I was engaged to audit the financial statements of the Moses Kotane Local Municipality set out on pages xx to xx, which comprise of the statement of financial position as at 30 June 2018, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.
2. I do not express an opinion on the financial statements of the municipality. Because of the significance of the matters described in the basis for disclaimer of opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for disclaimer of opinion

Inventories

3. The municipality did not have adequate processes in place to correctly account for unsold properties held for sale in terms of GRAP 12, *Inventories*. This resulted in unsold properties held for resale as disclosed in note 7 to the financial statements and fair value adjustments presented in the statement of financial performance being understated by R19 134 980. In addition, I was unable to obtain sufficient appropriate audit evidence for inventories due to the status of the accounting records and lack of information in support of the balance. Consequently, I was unable to determine whether any further adjustments were necessary to inventories of R19 314 397 (2017: R18 345 823) as presented in the statement of financial position and disclosed in note 7 to the financial statements.

Receivables from non-exchange transactions

4. During 2017, I was unable to obtain sufficient appropriate audit evidence for receivables from non-exchange transactions due to the status of the accounting records and lack of information in support of these receivables. Consequently, I was unable to determine whether any adjustments was necessary to receivables from non-exchange transactions of R12 602 199 as disclosed in note 9 to the financial statements. My audit opinion on the financial statements for the period ended 30 June 2017 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of the current year's figures.

VAT receivable

5. I was unable to obtain sufficient appropriate audit evidence for the VAT receivable due to the status of the accounting records and lack of reconciliations performed between the VAT statements of accounts and the accounting records. I was unable to confirm the VAT

receivable by alternative means. Consequently I was unable to determine whether any further adjustments were necessary to the VAT receivable of R36 593 422 (2017: R61 411 155) presented in the statement of financial position and disclosed in note 10 to the financial statements.

Consumer debtors

6. I was unable to obtain sufficient appropriate audit evidence for consumer debtors due to the status of the accounting records and lack of a detailed age analysis in support of these debtors. I was unable to confirm these consumer debtors by alternative means. In addition, the municipality did not have adequate processes in place to ensure that revenue is correctly accounted for in accordance with GRAP 9, *Revenue from exchange transactions*, and mathematical errors were noted in the amounts presented with regard to the impairment of consumer debtors. This resulted in consumer debtors as disclosed in the statement of financial position being overstated by R14 810 776, revenue from exchange transactions being overstated by R9 314 734 and debt impairment being understated by R5 496 042 as disclosed in the statement of financial performance. Consequently, I was unable to determine whether any further adjustments were necessary to consumer debtors of R282 678 025 (2017: R228 605 846) as presented in the statement of financial position and disclosed in note 11 to the financial statements or the debt impairment expense of R123 838 875 (2017: R117 802 126) as presented in the statement of financial performance and disclosed in note 28 to the financial statements.

Cash and cash equivalents

7. I was unable to obtain sufficient appropriate audit evidence for cash and cash equivalents due to the status of the accounting records and inadequate reconciliations performed between the bank accounts and the accounting records. In addition, the municipality did not correctly account for all disclosures required in terms of GRAP1: *Presentation of financial statements* with regard to cash and cash equivalents. Consequently, I was unable to determine the full extent of adjustments required to cash and cash equivalent of R1 358 488 presented in the statement of financial position and disclosed in note 12 to the financial statements.

Investment property

8. I was unable to obtain sufficient appropriate audit evidence for investment property due to the status of the accounting records and lack of information in support of the balance. I was unable to confirm these investment property by alternative means. In addition, in the previous year, the municipality did not correctly classify investment property as required by GRAP 16, *Investment property* resulting in investment property being understated by R11 005 300, property, plant and equipment being overstated by R27 753 862 and intangible assets being understated by R16 748 562. In the current year properties were identified which are registered in the name of the municipality but not included included in investment property. I was unable to determine the full extent of the properties that should have been included as investment property as it was impracticable to do so. Consequently, I was unable to determine whether any further adjustments were necessary to investment property of R165 290 000 (2017: R165 290 000) presented in statement of financial position and disclosed in note 3 to the financial statements.

Property, plant and equipment

9. I was unable to obtain sufficient appropriate audit evidence for property, plant and equipment due to differences between the financial statements and the accounting records. I was unable to confirm these assets by alternative means. I was unable to confirm these assets by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to property, plant and equipment of R3 176 494 885 (2017: R3 158 504 786) as presented in the statement of financial position and disclosed in note 4 to the financial

statements or the depreciation expense of R169 327 756 (2017: R108 713 281) as presented in the statement of financial position and disclosed in note 26 to the financial statements.

Intangible assets

10. I was unable to obtain sufficient appropriate audit evidence for intangible assets due to differences between the financial statements and the accounting records. I was unable to confirm these assets by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to intangible assets of R57 596 228 (2017: R58 641 851) as presented in the statement of financial position and disclosed in note 5 to the financial statements.

Payables from exchange transactions

11. I was unable to obtain sufficient appropriate audit evidence for payables from exchange transactions due to the status of the accounting records and lack of information in support of these payables. I was unable to confirm these payables from exchange transactions by alternative means. Consequently I was unable to determine whether any adjustment was necessary to payables from exchange transactions of R163 100 348 (2017: R113 378 247) as presented in the statement of financial position and disclosed in note 17 to the financial statements.

Revenue from non-exchange transactions

12. I was unable to obtain sufficient appropriate audit evidence for government grants and subsidies due to the status of the accounting records and lack of information in support of these amounts. I was unable to confirm these grants by alternative means. Consequently I was unable to determine whether any adjustments were necessary to revenue from government grants and subsidies of R555 082 375 as presented in the statement of financial performance and disclosed in note 22 to the financial statements.

Expenditure

13. During 2017, I was unable to obtain sufficient appropriate audit evidence for repairs and maintenance and general expenses included in expenditure due to the status of the accounting records as well as lack of information in support of these transactions. I was unable to determine whether any adjustment to expenditure of R780 398 672 presented in the statement of financial performance were necessary. My audit opinion on the financial statements for the period ended 30 June 2017 was modified accordingly. I was still unable to confirm these expense by alternate means. Consequently, 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

Cash flow statement

14. I was unable to obtain sufficient appropriate audit evidence that the municipality appropriately accounted for cash and non-cash in the calculation of the net cash flows from operating activities, net cash flows from investing activities and net cash flows from financing activities for the current period and previous period as required by GRAP 2, *Cash flow statements*. I was unable to confirm these cash flows by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to net cash flows from operating activities, net cash flows from investing activities and net cash flows from financing activities included in the cash flow statement and the notes thereto.

Statement of comparison of budget and actual amounts

15. GRAP 24, *Presentation of budget information in the financial statements* requires the presentation of the budget information including a statement of comparing the budget and actual amounts as well as reasons for variances. The budget amounts included in the

statement of comparison between budget and actual amounts did not agree to the final approved budget of council. Consequently, the variances and reasons for variances between the actual and budgeted amounts disclosed in the statement of comparison of budget and actual amounts, does not reflect the actual variances and reasons for these variances.

Material losses

16. Section 125 of the Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) requires the disclosure of material losses incurred. I was unable to obtain sufficient appropriate audit evidence for material losses due the non-submission of information in support of this disclosure. I was unable to confirm this disclosure by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to bulk water losses of R30 847 044 (2017: R14 738 327) as disclosed in note 33 to the financial statements.

Contingencies

17. The municipality did not correctly account for the disclosure of contingent liabilities in respect of the comparative figure as required by GRAP 19, *Provisions, contingent liabilities and contingent assets*. Consequently, I was unable to determine whether any adjustments to the comparative figure of contingencies as disclosed in note 36 to the financial statements was necessary.

Commitments

18. During 2017, the municipality did not have adequate processes in place to disclose capital commitments as required by GRAP 17, *Property, plant and equipment*. Consequently, commitments of R49 909 663 as disclosed in note 35 to the financial statements was understated by R79 380 858. My audit opinion on the financial statements for the period ended 30 June 2017 was modified accordingly. My opinion on the current year financial statements was also modified because of the possible effect of this matter on the comparability of the current year's figures.

Prior period errors

19. I was unable to obtain sufficient appropriate audit evidence that management has properly disclosed all adjustments made to correct prior period errors, due to the status of the accounting records and non-submission of information in support of these adjustments. I was unable to confirm these disclosures by alternative means. Consequently, I was unable to confirm whether adjustments made to correct prior period errors was correctly disclosed in notes 38 and 39 to the financial statements as required by GRAP 3, *Accounting policies, changes in accounting estimates and errors*.

Unauthorised expenditure

20. Section 125 of the MFMA requires the disclosure of unauthorised expenditure incurred. The municipality incurred unauthorised expenditure of R154 201 089 in the previous year due to overspending of individual votes within the budget. This was not carried forward to the current year nor was it correctly disclosed as a comparative figure. Consequently, unauthorised expenditure as disclosed in note 43 to the financial statements was understated by R154 201 089 (2017: R154 201 089).

Irregular expenditure

21. Section 125 of the MFMA requires the disclosure of irregular expenditure incurred. The municipality made payments of R36 508 265 (2017: R36 198 201) in contravention with the supply chain management requirements which were not included in the irregular expenditure disclosed. As the municipality did not quantify the full extent of the irregular expenditure, it was impracticable to determine the resultant understatement. Consequently, I was unable to

determine whether any further adjustments were necessary to irregular expenditure of R436 399 320 (2017: R421 458 505) as disclosed in note 45 to the financial statements.

Fruitless and wasteful expenditure

22. Section 125 of the MFMA requires the disclosure of fruitless and wasteful expenditure incurred. The municipality incurred fruitless and wasteful expenditure of R8 986 252 in the previous year. This was not carried forward to the current year nor was it correctly disclosed as a comparative figure. Consequently, fruitless and wasteful expenditure as disclosed in note 44 to the financial statements was understated by R8 986 252 (2017: R8 986 252).

Other matters

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

Unaudited disclosure notes

24. 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.

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 schedules and, accordingly, I do not express an opinion thereon.

Responsibilities of the accounting officer for the financial statements

26. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA standards of GRAP) and the requirements of the MFMA and the Division of Revenue Act of South Africa, 2017 (Act No. 3 of 2017) (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.
27. In preparing the financial statements, the accounting officer is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or there is no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

28. My responsibility is to conduct an audit of the financial statements in accordance with International Standards on Auditing (ISAs) and to issue an auditor's report. However, because of the matters described in the basis for disclaimer of opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.
29. I am independent of municipality in accordance with the International Ethics Standards Board for Accountants' *Code of ethics for professional accountants* (IESBA code) together with the ethical requirements that are relevant to my audit of the [consolidated and separate financial statements]. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

Introduction and scope

30. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof I have a responsibility to report material findings on the reported performance information against predetermined objectives for selected key performance areas presented in the annual performance report. I performed procedures to identify findings but not to gather evidence to express assurance.
31. My procedures address the reported performance information, which must be based on the approved performance planning documents of the municipality. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures also did not extend to any disclosures or assertions relating to planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
32. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the following selected key performance areas presented in the annual performance report of the municipality for the year ended 30 June 2018:

Key performance area	Pages in the annual performance report
Basic Services and Infrastructure Development	x – x
Local Economic Development	x – x

33. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and 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 usefulness and reliability of the selected key performance areas are as follows:

Basic services delivery and infrastructure development

Various objectives

35. The following strategic objectives were approved in the service delivery and budget implementation plan (SDBIP) however they were not reported in the annual performance report:
- To provide access to sanitation through maintenance of existing infrastructure, the provision of new appropriate infrastructure to all communities and to ensure compliance with Waste Water Quality standards (green drop system)
 - To provide adequate emergency relief to all communities
 - To ensure a healthy and clean environment

Various indicators

36. The following indicators and targets as approved in the SDBIP were changed in the annual performance report without obtaining the necessary approval and reported in the annual

performance report as listed below. In addition, I was unable to obtain sufficient appropriate audit evidence to support the measures taken to improve performance against the following targets as reported in the annual performance report. I was unable to confirm the reported measures taken by alternative means. Consequently, I was unable to determine whether any adjustments were required to the reported measures taken to improve performance:

Planned indicator	Reported indicator	Planned target	Reported target	Reported achievement	Measure taken to improve performance
Number of KMs of internal road constructed in Phase II of Dikweipi	Number of KMs of paved internal road constructed in Welgeval (Phase II)	2 KM Internal Road Phase II constructed Dikweipi by June 2018	2 KM Paved Internal Road constructed Welgeval (Phase II) by June 2018	Not Achieved - (1.92 KMS)	The municipality intervened in resolving the sub-contracting issues.
Number of streets maintained in Mogwase	Number of square metres of potholes repaired in Mogwase (Re-Sealing)	4.5 KM Mogwase streets maintained by June 2018	750 square metres of potholes repaired in Mogwases (Re-Sealing) by June 2018	Not Achieved - 80% (600 square metres)	Engagement was held with local business forum for addressing subcontracting issues and agreements were signed. The project will be completed in the next financial year.

Various indicators

37. The reported achievement in the annual performance report did not agree to the supporting evidence provided for the indicators listed below. The supporting evidence provided indicated that the achievements of these indicators were as follows:

Indicator description	Reported achievement	Audited value
Welgeval Water Supply constructed (construction of bulk line, internal reticulation and Installation of metered yard connections Block 6)	Achieved- 100%	Not achieved- 33%
Percentage construction of Mogwase 10 Mega Litres per day Reservoir	Achieved -80%	Achieved - 89%

Various indicators

38. I was unable to obtain sufficient appropriate audit evidence for the reported achievements for the indicators listed below. This was due to limitations placed on the scope of my work. I was unable to confirm the reported achievements by alternative means. Consequently, I was

unable to determine whether any adjustments were required to the reported achievements in the annual performance report of the indicators listed below:

Indicator description	Reported achievement
Percentage of household provided with basic water services	Achieved -80%
Number of KMs of paved Internal Road constructed in Kameelboom	Not Achieved -2.2 KMS
Number of High Mast Lights constructed in Tweelagte, Makoshong, Welverdiendt, Ntswanalemetsing, Nkgogolwe, Lesetlheng and Moruleng.	Not Achieved - 90% 38 High mast lights
Number of households provided with refuse removal services	Achieved - 75 193 households serviced

Completion of geohydrological study investigation conducted in Welverdiendt and Khayakhulu

39. This indicator was approved in the SDBIP as “Percentage completion of geohydrological investigation conducted” with a target of “100% completed geohydrological investigation conducted by June 2018”. The indicator and target was however changed in the annual performance report without obtaining the necessary approval and reported in the annual performance report as “Completion of geohydrological study investigation conducted in Welverdiendt and Khayakhulu” with a target of “Completed geohydrological study investigation conducted in Welverdiendt and Khayakhulu by June 2018”.

Number of KMs of Internal Road constructed in Witrantjie

40. The target for this indicator was approved in the SDBIP as “2.3 KM Witrantjie Internal Road constructed by June 2018” but was changed in the annual performance report without obtaining the necessary approval and reported in the annual performance report as “2.5 KM of paved Internal Road constructed in Witrantjie by June 2018”. In addition, the achievement reported in the annual performance report of “Achieved - 100% (2.5 KMS)” did not agree to the supporting evidence provide which indicated “Not achieved - 99%”.

Local Economic Development

41. I did not identify any material findings on the usefulness and reliability of the reported performance information for this key performance area.

Other matters

42. I draw attention to the matter below.

Achievement of planned targets

43. 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 the material findings on the usefulness and reliability of the reported performance information in paragraphs xx to xx of this report.

Adjustment of material misstatements

44. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were on the reported performance information of Local Economic Development. As management subsequently corrected only some of the

misstatements, I reported material findings on the usefulness and reliability of the reported performance information. Those that were not corrected are reported above.

Report on audit of compliance with legislation

Introduction and scope

45. In accordance with the PAA and the general notice issued in terms thereof I have a responsibility to report material findings on the compliance of the municipality with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.
46. The material findings on compliance with specific matters in key legislation are as follows:

Financial statements

47. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) 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.

Human resource management

48. Financial interests were not disclosed by the municipal manager within 60 days from date of appointment, as required by regulation 36(1)(a) of the Regulations on Appointment and Conditions of Employment of Senior Managers.
49. The municipal manager and senior managers did not sign performance agreements within the prescribed period, as required by section 57(2)(a) of the Municipal Systems Act of South Africa, 2000 (Act No. 32 of 2000) (MSA).

Asset management

50. 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.
51. 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.

Expenditure management

52. Money owed by the municipality was not always paid within 30 days, as required by section 65(2)(e) of the MFMA.
53. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for disclaimer paragraph. The majority of the disclosed irregular expenditure was caused by management non-compliance to supply chain management (SCM) regulations.
54. Reasonable steps were not taken to prevent unauthorised expenditure, as required by section 62(1)(d) of the MFMA. The unauthorised expenditure disclosed does not reflect the full extent of the unauthorised expenditure incurred as indicated in the basis for disclaimer paragraph. The majority of the disclosed unauthorised expenditure was caused by management overspending on certain votes within their budget.

Procurement and contract management

55. Some of the goods and services with a transaction value above R200 000 were procured without inviting competitive bids, as required by SCM regulation 19(a). Furthermore significant modifications were made to a one contract instead of following competitive bidding process.
56. Some of the goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations, in contravention of by SCM regulation 17(a) and (c). Furthermore similar non-compliance was also reported in the prior year.
57. The performance of the contractors or providers was not monitored on a monthly basis, as required by section 116(2)(b) of the MFMA.
58. Awards were made to providers who were in the service of other state institutions or whose directors / principal shareholders were in the service of other state institutions, in contravention of MFMA 112(j) and SCM regulation 44. Similar awards were identified in the previous year and no effective steps were taken to prevent or combat the abuse of the SCM process, as required by SCM regulation 38(1). Furthermore similar non-compliance was also reported in the prior year.
59. Persons in service of the municipality whose close family members had a private or business interest in contracts awarded by the municipality failed to disclose such interest, in contravention of SCM regulation 46(2)(e) the code of conduct for staff members issued in terms of the Municipal Systems Act. Furthermore similar non-compliance was also reported in the prior year.
60. The contract performance and monitoring measures and methods were not sufficient to ensure effective contract management, as required by section 116(2)(c) of the MFMA.

Consequence management

61. 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) and (b) of the MFMA.

Other information

62. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report. The other information does not include the financial statements, the auditor's report thereon and those selected key performance areas presented in the annual performance report that have been specifically reported on in the auditor's report.
63. My opinion on the financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.
64. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the selected key performance areas presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
65. As a result of the disclaimer of opinion expressed on the financial statements, I do not conclude on material misstatements of the other information relating to the financial statements. If, based on the work I have performed relating to the audit of performance information and compliance with legislation, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. After I receive and read this information, and if I conclude that there is a material misstatement, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the

other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

66. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. 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 compliance with legislation included in this report.

- The municipality's leadership did not exercise adequate oversight. Decisive actions were not taken to address risks to ensure that complete and accurate financial statements, performance reporting and compliance as well as related internal controls are implemented. Furthermore, the action plan to address prior year audit findings was not adequate as numerous instances of repeat audit findings were identified which negatively impacts on the assurance level provided by leadership.
- Management failed to implement effective controls to ensure that all information in the financial statements and annual performance report were reliable before submission for audit as basic accounting errors were identified due to management and staff not preparing properly reconciled financial information and staff not fully understanding the requirements of the financial reporting framework which could have been prevented had reasonable due care been exercised. Management could not provide adequate evidence in support of the information presented in the financial statements. Management did not adequately review and monitor compliance with applicable laws and regulations resulting in compliance matters could not be prevented.
- Management of the municipality failed to implement recommendations by internal audit and the audit committee. As a result, they were unable to provide adequate oversight over the effectiveness of the internal control environment, including financial and performance reporting and compliance with laws and regulations. Internal audit and the audit committee did not provide sufficient assurance on the quality of the financial statements and performance report prior to submission to the external auditors as a number of material misstatements were identified during the audit which could have been prevented had proper oversight been implemented.

Auditor - General

Rustenburg

30 November 2018



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence