

Auditees' audit outcomes, areas qualified, findings on predetermined objectives, non-compliance and specific focus areas

	Audit Year: 2013/2014								Vati	onal	C	onsolid	atio	'n												_	ut-c	off o	lato			10-Sep-14	
	Addit Tear. 2013/2014		3-14 aud itcomes		12-13 outcom			ı	Financ	cial sta	ateme	ent	alio	Fi pre	ndings determ bjectiv	ined					Find	dings (on no	n-con	npliar		ui-	JII (iate		Unauthorised	d, irregular as wo	ell as fruitless
Number	Auditee	Audit opinion	Predetermined objectives	Compilance with legislation Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable Information not submitted in time for	audit No annual performance report	Material misstatement or limitations in submitted AFS	E SIG	annual report	Liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
NATIO	ONAL																																
Depa	rtments																																
1	Agriculture, Forestry and Fisheries		R I	R	R	R								R	R		А	R						R	R	R	١	F	А		-	7.5m	0.79m
2	Arts and Culture		R I	R	R	R				N		N			R		N	R					N					F	R		-	74.3m	5.6m
3	Basic Education		R I	R	R	R								Α	R		R		А			R			N	N	١	F			-	830.8m	
4	Communications		А	R	N	R								А			N					R							R		4.7m	73.3m	0.77m
5	Cooperative Governance and Traditional Affairs		R I	R	R	R								R	R		R	R			П	R				R		F	R		-	588.9m	0.006m
6	Correctional Services		R I	R	R	R	R							R	R		R	R	R F			R		N	N	R R		F	R		-	188.0m	8.1m
7	Defence		А	R	N	R	R								А		R	N	А		П	Α		R	R		A	A	A		-	1 293.8m	303.6m
8	Economic Development			R		R											R	N			П				Α				R		-	0.59m	
9	Energy			R		R											N	\Box			П						F	R			-	0.38m	
10	Environmental Affairs		,	A		N											А												I		-	-	25.9m
11	Government Communications and Information System		А	R	N	R									Α		R												R		3.7m	0.33m	0.003m
12	Health		R I	R	R	R								А	R		R	\neg			П	\neg		\neg		R	F	2	. A		-	0.19m	0.04m
13	Higher Education and Training		R I	R	R	R								А	R		R									R		Ν	R		-	0.05m	0.008m
14	Home Affairs		R I	R	R	R	R	N R		R	N			N	R		R	А	A F		Α	R	R		Α	R		A	R		-	0.77m	0.14m
15	Human Settlements		R I	R	R	R			Τ					R	R		R		F		П	Α		\Box		R	A		R		-	1.2m	0.04m
16	Independent Police Investigative Directorate		А	R	R	R						$\Box\Box$		Α			R	N			П	R			N			N	R		-	0.96m	0.31m
17	International Relations & Co-operation		А	R	R	R	N					Ш		Α	T	1	А	R	N F		П	R				N A	N	1 1			116.6m	34.2m	0.66m

Legend (Audit outcomes)	with no	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimer with findings	Audit not finalised at legislated date	New auditee	Legend (Findings)	Addressed (A)	New (N)	Repeat (R)	reported	Financial health findings	unfavourable	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	information not submitted in time for audit	No annual performance report	Material misstatement of limitations in submitted AFS	Orlauthorised, irregular, as well as fruitless and wasteful expenditure Applial financial statements and	annual report	Asset management	Liability management	Budgets	Experiorure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
18	Justice and Constitutional Development			R			R	L													R	N	_			1	₹	_	_				N			-	84.1m	0.62m
19	Labour		R	R		R	R										R	R			R	R	_			1	4	_	\perp		A N		R	Α		-	4.9m	-
20	Military Veterans						L																	\perp					\perp							-	-	-
21	Mineral Resources			R			R					Α									R										А			Α		-	1.6m	-
22	National School of Government			R			R														R	R				N					А		R			4.9m	0.48m	-
23	National Treasury		N	R		Α	R										N	N			R														А	-	9.2m	-
24	Parliament of the Republic of South Africa			R			R		Г												N					,	4					Г				-	18.0m	0.02m
25	Performance Monitoring and Evaluation					Α	А															\Box														-	0.71m	0.12m
26	Police		R	R		R	R											R													R					-	3.0m	0.66m
27	Public Enterprises			Α			N		Г												Α		T	T					T	T						-	0.71m	0.53m
28	Public Service and Administration		N	R			R										N			П	Α												N			8.8m	2.2m	-
29	Public Service Commission			N																	N															-	0.01m	-
30	Public Works		R	R		R	R	А				Α			А			R			R			Α		ı	٦ ا	R		R	A N	А	R	R		6.2m	152.1m	0.13m
31	Rural Development and Land Reform		Α	R		R	R										Α	Α			R	R			T						R			Α		-	20.4m	5.4m
32	Science and Technology		Α	R		R	N											Α			N		Ť	T	T				T	T			N	R		-	32.2m	0.07m
33	Social Development						Α			Τ							\Box		\dashv	┪		\neg	\top	\dashv	\dashv	T	\top	T	\top	\top			Г			-	23.4m	0.28m
34	Sport and Recreation South Africa		Α	А		R	R			Τ							А	Α	\dashv		Α	\neg	\top	\dashv	\dashv	,	4	T	\top	\top	A	Α		Τ		-	0.17m	-
35	Statistics South Africa			А			R			Τ									\dashv		Α	\neg	\top	\dashv	\dashv			T	\top	\top				Α		-	0.34m	2.2m
36	The Presidency		N	R			R		Γ		Г						N	N	\dashv		R	R	\top	T	\dashv	,	4	T	\top	\top	N		R	R		-	11.4m	1.4m
37	Tourism			Α			R		Γ	T			П						\dashv		Α		寸	┪	\dashv			T	\top	寸						-		3.4m
38	Trade and Industry			R			R		Γ	Τ			П			\exists	\exists	\exists	\neg	T		R	T	T	\dashv	\top	T	T	T	T		Τ	Α			-	6.4m	0.02m
39	Transport		N	R			R		Γ	Τ	Γ		П				N	N	\dashv	\dashv		N	N	7	N	N	₹	T	T	寸		Τ	Α	R		768.4m	1 597.1m	2.0m
40	Water Affairs		R	R		R	R	R		R	Г	R			А		R	R	寸		R	R	N	R			₹ .	A	十	\top	А		R	R		-	15.2m	3.4m

			3-14 a tcom	audit es	2012 ou	2-13 ; tcom						al stat ation :				pr		gs on rmined tives						Findin	igs or	non-	compl	iance	;						, irregular as we vasteful expend	
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41	Women, Children and People with Disabilities			R		Α	R													R A	V.						R				R	R		-	3.9m	0.04m
Publi	entities																																			
42	Africa Institute of South Africa, Pretoria			R		N	R									Α				R														-	0.59m	0.02m
43	African Renaissance and International Cooperation Fund			R		R	Ν												А	R F	R A						N		R		R		R	-	25.1m	-
44	Agricultural Land Holding Account			R			R													R A	V	Α			N			R						-	-	0.04m
45	Agricultural Research Council			R			R													R			П	1	N									-	1.4m	0.005m
46	Agricultural Sector Education and Training (AGRISETA)		R	R		R	R									R	N			R N	1		П								N			-	0.88m	0.13m
47	Armaments Corporation of South Africa Limited			N			Α													N			П		N									-	68.5m	-
48	Artscape						Α	П									П		T				П				T						П	-	-	-
49	Banking Sector Education and Training Authority (BANKSETA)							П															П				T							-	0.99m	0.004m
50	Boxing South Africa		R	R		R	R										N	Α		R N	1	Α			A	A		Т	А		R	N		-	0.92m	0.18m
51	Castle Control Board		R	R		R	R									R				A A	\		П	А	N		R		R		R			-	0.35m	-
52	CEF (SOC) Ltd		R	R		N	R									R	R			R N	1	N			Ą	F	:				Α			-	1 604.1m	7.2m
53	Central JHB FET College			R			R		N				N			П					R		П			Ν	I N						А			
54	Chemical Industries Education and Training Authority			R			N													R			П					T								
55	Commission for Conciliation, Mediation and Arbitration			R			R			T		T	T							N			П		Ť		T				Α			-	3.7m	-
56	Commission for the Promotion and Protection of the Rights of Cultural Religious and Linguistic Communities		R	R		R	R			T		T	T			R	Α			N	Α	N	П		R		T		А		R			-	0.12m	0.001m
57	Commission on Gender Equality			R		Α	R			ヿ		\exists	T							Ν	1	А		,	A	\top	T				R			-	1.9m	0.01m
58	Community Schemes Ombuds Service							П	\neg	T		T	\top						T							Ť	T	Τ	Ī					-	-	-
59	Companies and Intellectual Property Commission		R	R		R	R	П					\dashv			Α	R		T	F	?	T	П	,	A	\top	T	Τ	А		Α	Α		-	2.4m	1.7m
60	Companies Tribunal		R	N		N		П					\dashv			R	А			N N	1	T	П			\top	N							-	0.19m	-
61	Compensation Commissioner for Occupational Diseases							П					\dashv						T			T	П		\top	\top	Т		T							
62	Compensation Fund		R	R		N	R	N	R	R		R	R	R R	R	R	R			R F	₹		R	,	A I	V		R	N		R		R	-	85.2m	0.006m

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

date

Disclaimer

with findings

with findings

New Legend auditee (Findings)

Unqualified Unqualified Qualified with

findings

with findings

Legend (Audit

outcomes)

			3-14 utcom	audit nes		2-13 utcom					ancial alificat					pre	inding edeteri objecti	mined						Finding	ıs on ı	non-cc	mplia	nce						, irregular as we vasteful expend	
Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Ourel disclosure remis	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	audit No annual performance report	Material misstatement or	Imitations in submitted AFS Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
63	Competition Commission			R			R													N				А						R			-	6.8m	-
64	Competition Tribunal			Α			R													Α													-	-	0.08m
65	Construction Education and Training Authority		R	R		R	R									R	R		R	N							А	R		R			-	2.1m	0.54m
66	Construction Industry Development Board			R		Α	R												R					N	N								-	2.9m	0.19m
67	Co-operative Banks Development Agency			R		А	R												R						Т							R	-	-	0.03m
68	Council for Geoscience			R			R												R	N		А								R			-	4.9m	-
69	Council for Medical Schemes			R			N												А	N					Т				Т	R			-	2.7m	-
70	Council for Mineral Technology (Mintek)			N															N	N					Т				Т	N			-	0.61m	-
71	Council for Scientific and Industrial Research (CSIR)							П																									-	-	-
72	Council for the Built Environment (CBE)			R		Α	R												R					Ą	Т				T				-	0.35m	-
73	Council on Higher Education			R			N												R											N			-	-	-
74	Cross-Border Road Transport Agency		N	R		Α	R									N	N							R									-	0.83m	0.002m
75	Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority		N	R		Α	N	N					N	N		N	N		R			N		N				A N		N			-	42.8m	0.17m
76	Deeds Registration Trading Account		R	R		R	R	П					T			R			R	А				R			П			R	R		-	37.8m	0.02m
77	Die Afrikaanse Taalmuseum		N	R			R			\Box							N		R	R							R		T	R					
78	Disaster Relief Fund						А			\Box						T									T				T				-	-	-
79	Ditsong: Museums of South Africa		R	R		N	R	N		丁						R	R		R	N		N			T		П	N N		N			-	0.22m	0.02m
80	Driving Licence Card Account						Α			\top		T	Т											T	T		П						-	0.71m	-
81	East Cape Midlands FET College						R			\top		T	T			T	\exists				П			T	T		П		Τ						
82	Education Labour Relations Council		N	R			R	П		寸	T	\top	Т			N	T	\top	N	А					T		П	А	T	Α					
83	Education, Training and Development Practices Sector Education and Training Authority			N				П		T		\top	Ť				\exists		N		П			T	T		П		Τ				-	0.03m	
84	Energy and Water Sector Education and Training Authority		Α	R		R	R			\Box	,	4				А	Α		R	R			\neg	R		А		А		Α			-	34.8m	0.15m
85	Equalisation Fund		R	R		N	R	П	Α	А	Α ,	Α Α	A					R	R		R						R	R				N	-	-	-

Legend (Audit outcomes)	Unqualified with no findings	Unqualified with findings	Qualified with findings		Disclaimer with findings					New (N)	Repeat (R)		Financial health findings	unfavourable	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
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86	Fibre Processing Manufacturing Sector Education and Training Authority			R		N	R					А				А				R	Α											F	\			1.2m	0.009m
87	Film and Publication Board			R		N	R									Α				R									А			F	\			1.1m	0.06m
88	Finance and Accounting Services Sector Education Training Authority																																			-	-
89	Financial and Fiscal Commission			R			R								T					N					П							A	\			0.8m	-
90	Financial Intelligence Centre			R		R	R								Т	А				R																0.07m	-
91	Financial Services Board		N													N																				-	-
92	Food and Beverages Manufacturing Industry Sector Education Training Authority			R			R													R	Α							Α		Α		F	\	N		4.7m	0.09m
93	Freedom Park																																				0.22m
94	Government Pensions Administration Agency			R		Α	R																									F	₹			1.9m	-
95	Government Printing Works			R			R			╗					Т		Т	Т											N	Α	T	A	\				-
96	Guardians Fund																																				-
97	Health and Welfare Sector Education and Training Authority		Α			R										А	. А	A																			0.15m
98	Human Sciences Research Council																																			0.08m	0.003m
99	Ikhala FET College			R			R	R	N	R	N	N	R	N	Ν	٧	Т	Т		N		N							R		T	T		А			
100	Independent Communications Authority of South Africa		N	R		Α	R									N				Α	R			\neg	\exists	\sqcap	\sqcap		R			\top				7.0m	0.43m
101	Independent Development Trust		Α	R		R	R		N	N	\sqcap		N				А	A		R						R	\sqcap			R	T	F	2			4.8m	0.78m
102	Independent Electoral Commission		N	N			Α				T	T					N	١		N				\Box	T		T				Ť					31.3m	0.04m
103	Independent Regulatory Board for Auditors									\sqcap	T										П			\neg	\exists	\sqcap	\sqcap	\sqcap				\top					-
104	Ingonyama Trust Board		N	R			R	R		Α	T		R			N	N	٧		R			Α		А	Α	T			Α	T	T					-
105	Insurance Sector Education and Training Authority (INSETA)		Α	R		N	R				\exists	T		\top	T	А				Α				П			\dashv				\top	N	1			0.63m	0.009m
106	International Trade Administration Commission			N		Α	Α				\exists	T	\top		T					N	N			\Box		\exists	\dashv				T	T				0.21m	-
107	iSimangaliso Wetland Park Authority										T	T	T																		Ť	Ť					-
108	Iziko Museums of Cape Town			Α			N				\exists	T	\top		T					Α				\Box							T	T					

			3-14 utcom	audit nes		2-13 utcom						ial sta catior					pred	ndings determ bjectiv	ined						Findir	ngs o	n non	-com	plian	ce						l, irregular as we wasteful expend	
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109	King Hintsa FET College			N				R	R	R	N	R	R	R		N				N		N							N						-	-	-
110	KwaZulu-Natal Museum																																		-	-	-
111	Land and Agricultural Bank of South Africa																																		-	-	0.006m
112	Legal Aid South Africa						А										Т														Г				-	1.1m	0.04m
113	Letaba FET College						R										П																				
114	Local Government Education and Training Authority		R	R		R	R					R			А		R	А		R	R											Α			-	87.7m	0.61m
115	Lovedale FET College			А			R	N	N	N	N		N	N	П		П												A								
116	Luthuli Museum																																		-	-	-
117	Maluti FET College						N							П	T		T		T			П															
118	Manufacturing Engineering & Related Services Education and Training Authority			R			R							П			\Box			Α								T	T		Т	N			-	0.61m	-
119	Marine Living Resources Fund		Α	R		N	R										Α				R											R			-	125.3m	0.01m
120	Market Theatre Foundation			R			N														R											R			-	1.2m	-
121	Media Development and Diversity Agency						Α							П			\Box											T	T		Т				-	0.14m	-
122	Media, Information and Communication Technologies Sector Education and Training Authority													П		T	\neg							\Box			T				T				-		0.24m
123	Medical Research Council of South Africa						Α									\top								\Box			\top				Τ				-	0.22m	-
124	Mine Health and Safety Council		Α	R		N	R										А	А		N	R			\Box			\top		A		Τ	Α			-	0.04m	0.35m
125	Mining Qualifications SETA		Α	N		N								П	T			А		N				\neg	\Box	T	T				T			N	-		-
126	Mnambithi FET College			N										П		T						N		\Box			T		N		T			N	-	-	-
127	Msunduzi/Voortrekker Museum			R			N	N							\top	\dashv	T	T	T	N	N		N	\neg	T	\top	\top			N		R			-	0.65m	-
128	Municipal Demarcation Board			R			R								\top	\dashv	T	T	T					\neg		R	\top	\top	1			R			-	0.12m	0.72m
129	Municipal Infrastructure Support Agency		N	N									П				N	N	T	N	N					N			N	N		N			-	31.7m	0.33m
130	National Agricultural Marketing Council		N	А			N							\Box	\top		N				Α			А	T		\top					Α			-	0.83m	
131	National Arts Council of South Africa			R			R		N	N			П		\top					R	R						丁	\top	\top		Т	Α			-	2.5m	0.02m

reported (NR)

Addressed New Repeat (N) (R)

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findings

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Unfavourable No unfavourable indicators

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132	National Consumer Commission			R			R							A A						R	R	Α /	A	R	Α		Α	Α			R			-	6.9m	0.03m
133	National Consumer Tribunal					Α																	\perp							\perp				-	-	-
134	National Credit Regulator			R			R										Ш			R		\perp	\perp						А	\perp				-	-	-
135	National Development Agency			R		Α	R													R				Α	R						R			-	4.6m	0.05m
136	National Economic Development and Labour Council		Α	R		R	R										Α			R	Α	,	A		N	А		А	Α					-	2.8m	0.009m
137	National Electronic Media Institute of South African		R	R		R	R									R				А	А						А		A N		Α			-	0.74m	0.002m
138	National Energy Regulator of South Africa			Α			R													А		,	A											-	0.06m	0.005m
139	National English Literary Museum			R			R	N		N		N			П					R	Α	1	N								Α					
140	National Film and Video Foundation of South Africa										П	П			П															Т				-	-	-
141	National Gambling Board of South Africa		N	R		Α	N				П	П			П	N	N			R	N		ı	N					N		N		N	-	3.9m	0.03m
142	National Heritage Council of South Africa		R	R		N	R				П					R				R	R	F	R						П		R			-	2.6m	0.23m
143	National Home Builders Regulatory Council		R	R		R	R				П	П			П	Α	N			N	N				N				R	Т	R			-	130.5m	0.04m
144	National Institute for Higher Education - NC														П																					
145	National Library of South Africa		N	R		Α	N	N		N	\Box	П			Т	N	N			N	R	T	T	N						T	Α			-	1.2m	1.2m
146	National Lotteries Board		N	R			R			\sqcap	\sqcap			\top		N	N			N	R										R			-	20.2m	0.02m
147	National Museum			N			Α			\neg	\Box		\top							N		T								Т	N			-	1.3m	0.001m
148	National Nuclear Regulator			А		Α	R			\neg	\dashv									Α		Ť	Ť								Α			-		-
149	National Prosecuting Authority						Α			\neg	\top		\top	\top			П		\sqcap	\neg									\top					-	5.1m	0.17m
150	National Regulator for Compulsory Specifications		Α	R		R	R		N	N	\dashv		N	N			А			R	N		T		А				N A		Α			-	5.8m	
151	National Research Foundation										\dashv	T			Τ				T			\top	\top											-	18.2m	0.54m
152	National School of Government Trading Entity			R			R				\dashv	\top	\top		Τ		П			А	R	\top	\top		N				А		Α			-	0.57m	
153	National Skills Fund		N	R			R			\dashv	\dashv	\top	\top		Τ		N			R		A	\top						А					-	-	-
154	National Student Financial Aid Scheme		N	R			R			\dashv	\dashv	寸	\top	\top	Τ	N	N		T	Α	А	N	\top	\top					N	T	Α			-	0.37m	-

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Otriel disclosure refris Revenue	on illustration	Unauthorised, irregular, as well as fruitlese and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual Inancial statements and annual report	Asset management	Liability management	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	management	Transfer and conditional grants	Procurement management	HR management	a)	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
155	National Youth Development Agency			R			R					\perp						Ш		R	N				Α	N			R			R		Α	-	16.7m	1.0m
156	Nelson Mandela National Museum		R	R		R	R			N			١	N N		R	N	Ш		R	R				R	N			N F			R			0.5m	0.3m	-
157	Northern Cape Urban FET College			R			R	N	N	N			1	V				Ш				N						R	Ш					\perp	-	-	-
158	Northlink FET College			N				N	N													N						N							-	-	-
159	Office of the Ombud for Financial Service Providers			N		А	А																									N			-	1.3m	-
160	Office of the Pension Funds Adjudicator					Α																													-	0.002m	0.12m
161	Onderstepoort Biological Products Ltd		R	R		R	R				П					R					Α								F			А			-	-	0.1m
162	Orbit FET College			N					N	N		١	1 1	V						N		N					N	N									
163	Pan South African Language Board		R	R		R	R	N		R		3	F	R R		R	R			R	R	N	N	N	R	N	R	R	F			R		R	-	28.7m	1.5m
164	Parliamentary Villages Management Board								T																		П				T		T				
165	Passenger Rail Agency of South Africa						R																												-	-	-
166	Performing Arts Centre of the Free State		R	R		N	R									R	R			R	R	Α	N		Ą	N	R	R	1			Α			-	4.9m	0.01m
167	Ports Regulator of South Africa			R			R													N							Α	А							-	0.04m	-
168	President's Fund									T								П											П	T	T				-	-	-
169	Private Security Industry Regulatory Authority		R	R		R	R		Α	Α		A	4			А	N	П		R			Α			N		N	R			Α		\neg	-	8.9m	0.03m
170	Project Development Facility		N								\top			Ť		N	N							\neg	T								\top	\dashv	-	-	-
171	Public Investment Corporation Limited		N				Α	\dashv	\dashv	\exists	\top	T	\top	Ť		N							\dashv	\neg	T				\Box	\top	\dashv	\top	\top	\dashv	-	1.3m	0.08m
172	Public Service Sector Education and Training Authority		N	R		Α	R	\dashv		R	\top	T	\top	Ť		N		П		R	А		\dashv	\neg	N			А	\Box	\top		R	\top	\dashv	-	4.3m	
173	Quality Council for Trades and Occupations		R	R		R	R	\dashv	T		\top	T	\top				R	П		R	А		N	\dashv	N		Τ		\Box	\top	T		\dashv	\dashv	-	0.33m	-
174	Railway Safety Regulator			R			R	\dashv	\dashv	寸	\top	T	\top	\top						N					A		T			\top	\dashv	\top	寸			-	_
175	Refugee Relief Fund						Α	\neg	\neg	╗	\top	T	T	\top	Т			П	\neg			\exists	\neg			T	\top			T	寸	\top	寸		-	-	-
176	Road Accident Fund						Α	\neg	\neg	╗	\top	T	T	\top	Т			П	\neg			\exists	\neg	\dashv	\top	T	\top			T	寸	\top	寸	\dashv	-	18.5m	30.4m
177	Road Traffic Infringement Agency			Α		Α	R	\dashv	寸	寸	十	Ť	Ť	\top				П		Α			\neg	\top	T	T	\top		П	\dagger	T	\top		Α	-		

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178	Road Traffic Management Corporation		R	R		R	R	N	\perp	\perp	╙	Ш		_	N	l R	₹		R	Ш	_	N	4	_	\perp	\perp	\perp						Α	-	3.3m	0.16m
179	Robben Island Museum, Cape Town		Α	Α		R	R	\perp	\perp	\perp	\perp	Ш		\perp	A	A	\			Ш	_	\perp	\perp	\perp	\perp	\perp	\perp	$oxed{oxed}$	Α		Α			-	0.03m	0.04m
180	SA Bureau of Standards (SABS)							\perp		\perp		Ш		\perp			\perp					\perp			\perp									-	-	0.34m
181	SA Institute for Drug-free Sport		Α	R		R	R							\perp	A	N.			R	R				R	\perp		А				R			-	0.94m	-
182	Safety and Security Sector Education and Training Authority (SASSETA)		Α	R		R	R		А		Α		А		A	A A	\ \ \		R	А						А	N				R			-	2.8m	-
183	Services Sector Education and Training Authority (Services SETA)		N	N			А				Α				١	N N	1		N	N														-	63.9m	0.22m
184	Sheltered Employment Factories		R	R		R	R	A	\						F	3			R	R		R	,	A				R	R		R	А		-	0.29m	0.03m
185	Small Enterprise Development Agency			R			N												R															-	-	0.36m
186	Social Relief Fund						А																											-	-	-
187	South Africa Diamond and Precious Metals Regulator			N						Ι									N															-	-	-
188	South Africa Heritage Resources Agency		N	R		А	R				А				A N	1			А	R		Α	1	A			А	А						-	8.4m	0.26m
189	South Africa Library for the Blind		R	R		N	R								A	N N	1		R			N				R	R		N					-	-	0.01m
190	South African Broadcasting Corporation					N	R																													
191	South African Civil Aviation Authority						Α			Ι																								-	0.15m	0.23m
192	South African Express Airways SOC Limited					R	R															\sqcap										\sqcap				
193	South African Forestry Company SOC Limited		А	R		N	N	Α	T	Α		П	Α			Α	\		Α	R	Α		N		T				N		R			-	16.4m	1.8m
194	South African Human Rights Commission			R			R								А				R			Α		F	3						Α			-	0.08m	-
195	South African Local Government Association (SALGA)						Α			T										П					Ī									-		
196	South African Maritime Safety Authority		N	R		Α	R	\top	T	T		П		\top	N	N N	1		N		N	\dashv		F	2	R	N				N			-	28.8m	1.1m
197	South African National Biodiversity Institute (SANBI)			Α			R		Τ	Τ				\top		T			Α	П		\dashv	\top									\neg	\neg	-	-	-
198	South African National Defence Force Fund							\top	\top	\top		П		\top	\top	\top	\top				\neg	\dashv	\top	\top	T	\top	\top					\neg		-	-	-
199	South African National Energy Development Institute (SANEDI)		R	R		R	R	\top	Τ	Τ		П		\top	F	3	\top		R	А		N	\top	N	١	T	\top				R	\neg		-	6.5m	
200	South African National Parks		N	N				\top	Τ	T		П		\top		N	1		N		T	N	十	T		T	T	Т	N					-	-	-

reported (NR)

Addressed New Repeat (N) (R)

Financial

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findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

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Audit not

finalised at

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New Legend auditee (Findings)

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201	South African Qualifications Authority			Α			N					Ш	\Box		\perp					Α						\perp											-
202	South African Revenue Services (Own Account)		Α			N										P	1				Ш																-
203	South African Social Security Agency (SASSA)			R			N													R								Å	\			١	ı			- 70.1m	3.2m
204	South African Tourism			N			Α																				Τ					N	1			- 0.19m	-
205	South African Weather Services			R			N							П											Т			Т				N	1				-
206	South West Gauteng FET College			R			R		Α	N				Α	T							N					T	F	₹							-	-
207	Special Defence Account			N			Α								T					N							T					N				- 151.9m	4.1m
208	Special Investigating Unit		А	R		R	R							T	T	A	1			R	R						T			R		F	2			- 23.3m	-
209	State Diamond Trader			N																				T	T			T				N				- 0.23m	-
210	State Information Technology Agency SOC Limited		N	R	Г		R							T			١	V		R	N				Ą	A			T		T	F		A	A	- 35.2m	-
211	State President Fund						Α							T			T											T				Т					-
212	Technical Assistance Unit		N		Т									T		N	1 1	V			П						T		T		T	T	T	T			-
213	The Playhouse Company				Т											T					П					T	T		T		T	T	T	T			-
214	The Property Management Trading Entity			R			R		R	R		R	Α	R	R	\top	Ť	Т	\top	R	П	Α	\dashv	\top	F	۲ F		十		R R	Ĺ	F		\dagger		- 30 862.2m	16.2m
215	The Public Protector of South Africa			R			R									\top	Ť	Т	\top	N	R		\dashv	\top	F	₹		十	T			A		\dagger		- 4.5m	
216	The South African International Marketing Council Trust/Brand South Africa			R			R						寸	T	寸	\top	Ť	\top	\top	R	А		\dashv	\top			Ť	Ť	Ť	\top	T			Ť		- 0.39m	0.07m
217	The South African National Roads Agency Limited			R			N						寸	T	寸	\top	Ť	\top	\top	R			N	\top	F	₹	Ť	Ť	Ť	\top	T	F	2	Ť		- 1 541.3m	-
218	The South African Nuclear Energy Corporation SOC Ltd			N			Α						寸	T	寸	\top	Ť	\top	\top					\top			Ť	Ť	Ť	\top	T	N		Ť		- 5.8m	0.16m
219	The South African State Theatre		А	R		R	R	Α					Α		А	T	A	A	\top	R	R		N	十	\top	T	\top	\top	†	А		F		†		- 67.7m	0.06m
220	Third Party Funds (Monies in Trust)								R	R		R		T		\top								\top	†	\top	Ť	†	\dagger			T		\dagger			-
221	Transport Education and Training Authority (TETA)		R	N		R	Α	Г					\dashv	\top	\top	A	1	1		N	П	\Box	\dashv	\top	\dagger	\top	\dagger	\dagger	\dagger	\top	Ť	Ť	\dagger	\dagger			-
222	Tshwane South FET College			N	Г		Α	N	N	N	N	N	N	N	\top						П	N	\dashv	\top	\dagger	\top	\dagger	1	1	\top	Ť	Ť	\dagger	\dagger			-
223	Unemployment Insurance Fund			T	T										\top	\top	Ť				П		\dashv	\top	\top	十	Ť	T	T	\top	Ť	Ť	Ť	\dagger			-

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224	Universal Service and Access Agency of South Africa		Α	R		R	R					Ш			Α	А			Α	R		┸		Α						Α			-	0.7m	0.007m
225	Universal Service and Access Fund		Α	Α		R	R		Å	4		Ш	Α					А										A					-	-	-
226	War Museum of the Boer Republics						Α			┸		Ш																					-	-	-
227	Water Research Commission		R	R		N	R		٧						N	А			R	R								N		А			-	0.72m	-
228	Water Trading Account		R	R		R	R		₹		Α	R			R	R			R	R	N			R			R	A R		N	A		-	30.3m	18.9m
229	Western College for FET			R			N	N	۱ I	١	N	N	N							F	₹					Α	R					N	-	-	-
230	Wholesale & Retail Sector Education and Training Authority			R		Α	R												R														-	-	0.09m
231	William Humphreys Art Gallery		R	R		N	R	А							R					N	Α					Α	А	А					-	0.36m	-
232	Windybrow Theatre		R	R		N	R				N			7	R	А			R	R	N					N	N	А		R			-	31.0m	0.02m
Public	entities (Not audited by AGSA)																																		
233	Academy of Science of South Africa																																		
234	Air Traffic Navigation Services																																		
235	Airports Company of SA Limited						Α																												
236	Alexkor SOC Limited			R			R												R	А				Α									-	-	
237	Boland FET College																																		
238	Breede-Overberg Catchment Management Agency						N		\int																										
239	Broadband Infraco SOC Ltd			R			R												R			N								R			-	6.9m	-
240	Buffalo City FET College						Α																												
241	Cape Peninsula University of Technology																																		
242	Capricorn FET College								J																										
243	Central University of Technology								Ι																						Ι				
244	Coastal FET College								T																		\sqcap								
245	College of Cape Town (FET)						Α			\top												Т					╗								

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as	rruntess and wasterul expenditure Aggregate misstatements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Material misstatement of limitations in submitted AFS	fruitless and wasteful expenditure Annual financial statements and	annual report	Asset management	Liability management Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
246	Denel SOC Ltd												_							_		_	4					Ш		\perp	\perp	퇶		-	-	-
247	Durban University of Technology																	Ш				\perp	\perp					Ш								
248	Ehlanzeni FET College			N									\perp		┸			Ш		N													N			
249	Ekurhuleni East FET College			R			R													N								R								
250	Ekurhuleni West FET College			R			N																					N					Α			
251	Elangeni FET College																																			
252	Eskom Holdings SOC Limited			А			N																								А			-	22.0m	47.4m
253	Estate Agency Affairs Board		N	R			R									N	N				N	A	N		N					Т	Т					
254	Export Credit Insurance Corporation of SA																																			
255	False Bay FET College			П		П						╗						П						Т												
256	Flavius Mareka FET College																																			
257	Gert Sibande FET College																																			
258	Goldfields FET College																	П																		
259	Housing Development Agency							П		一	\exists		\neg	\top				П		一	\top	T	\top						T	\top	\top	T	İ			
260	Industrial Development Corporation of SA												\neg					П												\top	Ī	Ī				
261	Ingwe FET College							П		\neg	\exists		\neg	\top				П		\neg	\top	T	\top						T	\top		Τ				
262	Inkomati Catchment Management Agency							П		\neg	\exists		\neg	\top				П		\neg	\top	T	\top						T	\top		Τ				
263	King Sabatha Dalindyebo FET College							П		\neg	\exists		\neg	\top				П		\neg	\top	T	\top						T	\top		Τ				
264	Lephalale FET College							П		\neg	\dashv	\exists	\dashv	\top	T			П	\exists	\neg	\top	\top	T	\top						\top	T	T	\top			
265	Majuba FET College							П		\dashv	寸	T	\dashv	\top	T	Т		П	\exists	\dashv	\top	十	\top	\top					\top	T	T	T	T			
266	Mangosuthu University of Technology			N				П		\dashv	寸	T	\dashv	\top	T	Т		П	\exists	\dashv	\top	十	\top	\top					\top	T	T	T	N			
267	Mopani South East FET College			Α			R	П	T	\neg	\exists		\dashv	\top	T	Т		П	\exists	\dashv	丁	\top	Ť	\top				Α		\top	T	T	Т			
268	Motheo FET College						R			\dashv	\dashv	\exists	寸	\top				П		寸	\top	寸	\top	\top	T	Т			寸	\top	\top	T	T			

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as	fruitless and wasteful expenditure	Aggregate misstatems Reported information not useful	Reported information not reliable	Information not submitted in time for	audit No annual performance report	Material misstatement or limitations in submitted AFS	regular, as steful expe	Annual financial statements and annual report	Asset management	Liability management	Buagets Expenditure mapagement	Financial misconduct	Audit committees	Internal audit	Revenue management	EI 8	Drog rement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
269	Mthashana FET College																	┸			Ш							Ш		\perp						
270	National Empowerment Fund																	┸			Ш				\perp	┸				\perp						
271	National Health Laboratory Service			R			R													N													R			
272	National Housing Finance Corporation Ltd																																			
273	National Institute for Higher Education - MP																																			
274	National Metrology Institute of SA						R													А	А															
275	National Urban Reconstruction & Housing Agency			N													Τ														1	1				
276	Ncera Farms (Pty) Ltd			R		Α	R																				R	R								
277	Nelson Mandela Metropolitan University																Τ															Τ				
278	Nkangala FET College			R			R																					R								
279	North West University																																			
280	Northern Cape Rural FET College			R			R																					R								
281	Perishable Products Export Control Board														П																		Т			
282	Port Elizabeth FET College			R			R								Т			Т									Α	R								
283	Productivity SA		Α	R		N	R									А				R	R								R		F	₹				
284	Rhodes University																																			
285	Rural Housing Loan Fund																								J											
286	SA National Accreditation System			А			N													А																
287	Sedibeng FET College			R			R	N		N												Α		\Box	T			Α	\top	T			N			
288	Sekhukhune FET College																				П				\top					\top						
289	Sentech Limited						Α								T														\neg	\top						
290	Servcon Housing Solutions (Pty) Ltd														T														\neg	\top						
291	Small Enterprice Finance Agency														Ť		T				П			\neg					\dashv	\top	Ť	Ť				

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Material misstatement of limitations in submitted AFS	Orlauthorised, irregular, as well as fruitless and wasteful expenditure	Allina illianciai statellients and annual report	Asset management	Liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management		Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
292	Social Housing Foundation							Ш		Ш				_	4	_	_	_	_	_	_	_	_	_	_			4	4					4					
293	Social Housing Regulatory Authority			R		Α	R	Ш		Ш				_	4	_	_	_	_	_	_	_	_	_	_		R	4	4		А			4					
294	South African Airways SOC Limited							Ш		Ш				_	4	_	_	_	_	_	_			_	_	4	4	4	4		_	4	_						
295	South African Board of Sheriffs			R			N													_			Α	_			_	_	_				_	N					
296	South African Council of Educators		R			R											R			_			_	_			_	_	_				_	_					
297	South African National Space Agency		Α			R	Α										Α			_			_	_			_	_	_				_	_					
298	South African Post Office Limited					Α	R	Ш		Ш					\perp	\perp	\perp									\perp													
299	South Cape FET College			R			R								\perp				\perp											Α						R			
300	Taletso FET College						N																																
301	Technology Innovation Agency		Α			R	Α										А																						
302	Telkom Limited																																						
303	Thekwini FET College																																						
304	Thubelisha Homes																																						
305	Trans-Caledon Tunnel Authority																																						
306	Transnet SOC Limited			R			R															R															-	49.6m	13.0m
307	Tshwane North FET College																																						
308	Tshwane University of Technology			А			N																													Α			
309	Umalusi QA on Further Training & Education		\sqcap			Α											T	\sqcap		\neg			\neg	\Box				T		\Box		T		T					
310	Umfolozi FET College													\neg	\sqcap		T	\sqcap	\neg	\sqcap	\neg	\neg	\sqcap	\sqcap	\neg	\top	\top	\top		T				\sqcap					
311	Umgungundlovu FET College			N													T		\neg	T	T	T			\neg		T	T		N		Ť	T	T					
312	University of Cape Town													\dashv	\top	T	T		\neg	T	T	T	T	\sqcap	\neg	T	T	T	Ī	T	\top		T	T					
313	University of Fort Hare													\dashv	\top	T	T		\neg	T	T	T	T	\sqcap	\neg	T	T	T	T	T	\top		T	T					
314	University of Johannesburg		\neg											一	T		\dashv		\neg	\dashv			\dashv	\neg		\top	\top	T	\top	\exists		T		\dashv					

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Ourer disclosure nerris	Coording	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable Information not submitted in time for	audit	Material misstatement or	limitations in submitted AFS Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Budgets	Experiorum e management	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
315	University of Kwa-Zulu Natal								П		Т	Т							Т					Т												
316	University of Limpopo			R			R														Α												N			
317	University of Pretoria																																			
318	University of South Africa			R			N				Т					П			Т					П									R			
319	University of Stellenbosch						N																										Α			
320	University of the Free State								T		T	Т																				T				
321	University of the Western Cape																																			
322	University of the Witwatersrand																																			
323	University of Venda																																			
324	University of Zululand			N															T												\sqcap		N			
325	Vaal University of Technology			N						T															T						N					
326	Vhembe FET College									T															T											
327	Vuselela FET College			R			R			T															T		R				\sqcap					
328	Walter Sisulu University for Technology and Science						N												T												\sqcap					
329	Waterberg FET College									T															T						\sqcap					
330	West Coast FET College								1	T	Ť					П			Ī																	

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable Information not submitted in time for	audit No annual performance report	it or	Imitations in submitted AFS Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual financial statements and annual report	Asset management	Liability management	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
6	Office of the Premier						А				1	1					ī			l			ī	ı	1				1				l		
7	Provincial Legislature		А	R		R	R	П								А	Α		R	R					T				T	А			-	0.64m	1.6m
8	Provincial Treasury						Α	П					T															П					-	0.05m	
9	Roads and Public Works		R	R		R	R	Α	Α			R	T	A R	R	R	R		А	А	N	А		R	R			R R	F	R	А		-	1 951.7m	
10	Rural Development and Agrarian Reform		А	R		R	R	П			П	Α				П	Α		R	R				А				R A		R	R		-	12.6m	0.47m
11	Safety and Liaison		Α	R		N	R										Α	Т	R	А	N	N		R				А		R	Α		-	0.44m	0.007m
12	Social Development			R			R									П		Т	А	N	N								F	A	Α		-	26.5m	0.09m
13	Sport, Recreation, Arts and Culture		R	R		R	R	А						А		R	R		R			А		R	А			R A	1	R	R		-	48.7m	0.09m
14	Transport		R	R		R	R	П					T			А	R		А	R							R	A A		А	Α		-	27.0m	0.3m
Publi	c entities																																		
15	COEGA Development Corporation			N																										N			-	-	
16	East London Industrial Development Zone Corporation		А	R		R	R				П		П		А	А			R			R					А	А		А			-	5.8m	0.91m
17	Eastern Cape Appropriate Technology Unit		R	R		R	R	R	N	R	R	R	N	R R	N	R	R		R	R	N	R	A	N	А	N		R		R			-	3.3m	
18	Eastern Cape Development Corporation			R		R	R							N			Α		R	N								R		N			-	47.0m	
19	Eastern Cape Gambling and Betting Board			R		А	R												N									А		N			-	0.56m	0.006m
20	Eastern Cape Government Fleet Management Services		А	R		R	R	А	R				R		N			А	R	R	Α	А					R	R A		А	N		-	99.3m	0.42m
21	Eastern Cape Liquor Board		А	R		R	R										Α			N					N			А		R			-	0.69m	0.62m
22	Eastern Cape Parks and Tourism Agency		N	R			R									N			R	R			1	1					J	А			-	11.8m	
23	Eastern Cape Provincial Arts and Culture Council		А	R		R	R				T	T	T				Α		N	R			,	\	N		N	A R		R	Ì		-	1.5m	0.001m
24	Eastern Cape Rural Development Agency		R	R		R	R									А	R		А	А						Ì	R	A R		А			-	1.9m	0.14m
25	Eastern Cape Socio Economic Consultative Council						Α	П			T	\sqcap	T																		Ì		-	-	
26	Mayibuye Transport Corporation			R		А	R	Α	Α	Α	Α	R	R	A R					R	R		R						R A		R			-	21.1m	0.23m

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

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New Legend auditee (Findings)

Unqualified Unqualified Qualified with

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation Audit coinion	Predetermined objectives	Compliance with legislation	Non-current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as fruitless and wasteful expenditure	e e	Reported information not useful	Reported information not reliable Information not submitted in time for	dit orma	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure Annual financial statements and	annual report Asset management	Liability management	Budgets Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
FREE	STATE																															
Depa	rtments																															
1	Agriculture and Rural Development		R	R	R	R								R	R		Α	R	R	А	A A		R	N	A N	R	N	R			0.63m	0.25m
2	Cooperative Governance and Traditional Affairs		R	R	R	R								R	N		R	R	R	П	N						R	R		-	27.4m	0.31m
3	Economic Development, Tourism and Environmental Affairs			R	А	R	А	Т	Т			А		П			R	R	R		N		N	N	R	Α	R	R		-	10.3m	0.27m
4	Education		R	R	R	R					П	N		Α	R		R	R			R R				R	R	R			427.0m	269.0m	3.6m
5	Free State Legislature		А	А	N	N		Т	Т					Α											А			П		-	-	-
6	Free State Provincial Treasury							Т	Т					П				П		П								П		-	0.29m	-
7	Health		R	R	R	R	R I	R A		Α		A R	Α		R		R	R	R	R	R R	А	А	Α	R R	А	R	R	Α	32.8m	1 102.9m	12.5m
8	Human Settlements		R	R	R	R		N R		R				А	R		R	R N	N R	N	N R	N			N	R	R	R	N	-	857.7m	0.26m
9	Police, Roads and Transport			R	А	R											R	R			R R				R	А	А	R		10.5m	44.8m	0.69m
10	Premier - FS			N			N										N		N									N		-	0.2m	-
11	Public Works		R	R	R	R	A	A						R	Α		R	R	Α						R N		N			-	72.0m	-
12	Social Development		R	R	R	R									R		Α							П		R		Α		-	0.003m	-
13	Sport, Arts, Culture and Recreation				А	А																								-	1.1m	0.89m
Publi	c entities																															
14	Central Medical Trading Account			R		R											R				R		А	А	R			R		-	1.5m	-
15	Free State Development Corporation			R		R	A	A A					Α				R	R	4						A R		N				33.8m	-
16	Free State Fleet Management Trading Entity					Α																									0.48m	-
17	Free State Gambling and Liquor Authority		R	R	R	R								R	R		R	R	N		R		N	N	R		R		А	-	2.4m	0.17m
18	Free State Political Party Fund							\perp																								
19	Free State Tourism Authority		R	R	R	R					А			А	R		R	R					R	R	А		R				4.7m	9.7m
GAU	TENG																															
C	Legend (Audit with no findings findings (Audit with no findings)	1	lvers with iding	1A/	Discla	imer iding:	fina le	udit n alised gislate date	at ed	Ne aud		Leger (Findin			lresse (A)		ew F	Repeat (R)	rep	Not corted (NR)	he	ancia alth lings	un	Materia favoura ndicator	ble Un	favoura ndicators	1000	o unfav indica		Legend (Expenditu		Regressed

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Depar	ments																								Ť											
1	Cooperative Governance and Traditional Affairs																																	-	6.5m	0.13m
2	Department of Agriculture and Rural Development		Α	R		R	R									А	А			R R		R		1	1						Α	R		-	5.6m	0.01m
3	Department of Community Safety		Α	R		N	R										А			R R				F	2						А	N		1.3m	9.5m	0.47m
4	Department of Economic Development			R			R		П									П		N R			П	F	2	Т								-	10.1m	-
5	Department of Finance			R		А	R													R											N	R		-	11.2m	-
6	Department of Infrastructure Development		R	R		R	R										R			R N		R		A F	2	Т		А			А	Α	N	-	77.6m	2.6m
7	Department of Roads and Transport		N	R			R									N	N			R R		R	П	F	2	Т					N			-	1 990.5m	0.39m
8	Department of Sports, Arts, Culture and Recreation						Α																											-	2.0m	-
9	Education			R			R													R R			П	F	2						R			55.5m	1 772.0m	1.2m
10	Gauteng Provincial Treasury																						П											-	-	-
11	Health		R	R		N	N		R	А		Α	А				R			R R				A F	2			R			R	R		-	233.9m	161.6m
12	Human Settlements		N	N								N			N		N			N		N		1	1	Т					N			-	1 043.8m	-
13	Office of the Premier					А																													-	
14	Provincial Legislature						Α																											-	-	-
15	Social Development																																	-	-	-
Public	entities																																			
16	Constitutional Hill Development Company			Α			R																					,	١				Α	-	-	-
17	Cost Recovery Trading Entity			R			R													R								R						-	-	-
18	Cradle of Humankind Trading Entity			А			N													А												Α				
19	Dinokeng World Heritage Trading Entity			А			N													A A												Α		-		-
20	Gauteng Enterprise Propeller			R		А	R													A A				1	1			R			R			-	6.2m	0.006m
21	Gauteng Film Commission			Α			R													А													\neg	-	-	-

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

date

Disclaimer

with findings

with findings

New Legend auditee (Findings)

Unqualified Unqualified Qualified with

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with findings

Legend (Audit

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable Information not submitted in time for	audit	No annual performance report Material misstatement or	limitations in submitted AFS Unauthorised, irregular, as well as	fruitless and wasteful expenditure Annual financial statements and	annual report Asset management	Liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
22	Gauteng Funding Agency						Α																												-	-	-
23	Gauteng Gambling Board			R			R														R F	3													-	12.4m	0.001m
24	Gauteng Growth and Development Agency			А			N														A									А				Α	-	-	-
25	Gauteng Housing Fund			R			R														R														-	-	-
26	Gauteng Liquor Board			R			R														A	N	N			R				N			N		-	-	
27	Gauteng Medical Supplies Depot		N	R			R								П			N			A A	4	А			R					Т	R	N		-	106.7m	4.7m
28	Gauteng Partnership Fund														П								Т								Т				-	-	-
29	Gauteng Tourism Authority			А		А	R														A														-	-	-
30	Gautrain Management Agency						Α																												-	-	-
31	g-FleeT Management			R		А	R	N	N	N		N	N						T		R N	٧								N			N		-	44.0m	10.9m
32	Greater Newtown Development Company			А			N														A													Α	-	-	-
33	Industrial Development Zone			А			N														A													Α	-	-	-
34	Supplier Park Development Co			А			R														A A	A										А		Α	-	1.2m	0.06m
35	The Innovation Hub			А			N														A													Α	-	-	-
KWAZ	ZULU-NATAL																																				
Depai	tments																																				
1	Agriculture, Environmental Affairs and Rural Development		N	R			R								T			N			F	3										N	N		-	22.3m	0.8m
2	Arts and Culture		N	R			N	R		N								N			R N	١	R		N	А			\sqcap	N	Ν	1 N	R		16.4m	145.3m	-
3	Community Safety and Liaison		R	R		R	R							\neg	\top			R	\top		A A	A							\sqcap	N		А	N		-	7.1m	-
4	Co-operative Governance & Traditional Affairs			R			R								\Box				T		N	Т	T					\neg	\sqcap		A		N		-	1.3m	0.005m
5	Economic Development and Tourism			R		Α	R							\Box	\dashv	T	T	\Box	\top	T	F	3	T			N						А			15.6m	34.0m	0.53m
6	Education		R	R		N	R		Α	R		Α			Α		R	R	T		R F	R R			N	R		\neg		R N	Ν	R	N		260.3m	2 680.0m	9.5m
7	Health		R	R		R	R	R		R				N	N		Α	R	\top		R F	3	R		N	N			П	R	N	I N	R	А	322.8m	1 219.7m	0.7m
																			_			_															

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

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with findings

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New Legend auditee (Findings)

Unqualified Unqualified Qualified with

findings

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Legend (Audit

outcomes)

			3-14 utcom	audit nes		2-13 a						ateme n area			þ	redet	ings on termine ectives						Fin	dings	on no	n-cor	mpliar	nce						, irregular as we vasteful expendi	
Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as	fruitless and wasteful expenditure	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	Material misstatement or limitations in submitted AFS Unauthorised, irrequiar, as well as	fruitless and wasteful expenditure Annual financial statements and	annual report Asset management	Liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
8	Human Settlements		Α	R		R	R									А			R		\perp			R			Α		Α	Α			46.7m	5.2m	-
9	KwaZulu-Natal Provincial Treasury												Ш				Ш					┸											-	0.43m	-
10	Office of the Premier		R	R		R	R								R	N				R	N			R						Α	R		-	2.5m	-
11	Provincial Legislature																																		
12	Public Works			R			R												R	N										Α			-	34.6m	0.02m
13	Social Development			R			R		A				А						R	N	R N	1	N						R	R	N		14.0m	90.7m	0.62m
14	Sport and Recreation		Α	R		N	R									Α			R	R				R						R	R		-	16.4m	-
15	The Royal Household			R			R			Т							П		R	R		Т		N				N		R	N		-	6.0m	0.02m
16	Transport		N	N					1	1	N					N			N			Т		N				N	П	N	N		9.1m	9.2m	0.07m
Publi	entities																																		
17	Agri-Business Development Agency		N	R			R									N			R	R										N			-	4.9m	0.04m
18	Amafa Akwazulu-Natali									Т							П					Т							П				-	-	-
19	Dube Tradeport Company									Т							П					Т							П				-	1.1m	-
20	Esayidi FET College			R			N		1	1							П	П	А	ı	N	N	1				Α		П	N		Α	-	-	-
21	Ithala Development Finance Corporation Ltd			А			R																							А			-	7.1m	-
22	Ithala Limited			А			R																									А	-		
23	KwaZulu-Natal Business Rehabilitation Trust Fund						R																												
24	KwaZulu-Natal Gaming and Betting Board			N		Α				T							\prod		N														-	-	0.001m
25	KwaZulu-Natal Growth Fund Managers (Pty) Ltd						А										\Box	\Box								\neg							-		-
26	KwaZulu-Natal Nature Conservation Board			R			R	Α	,	1	Α			Ą			\Box		R	R	А	\				\neg				N			-	3.5m	0.32m
27	KwaZulu-Natal Provincial Pharmaceutical Supply Depot			R			R							Ī			П	T		Α		Ī				R	R			Α			-	20.1m	-
28	KwaZulu-Natal Sharks Board			N			Α		\top								П		N	N	\top									N			-	15.3m	-
29	KwaZulu-Natal Tourism Authority			N			А		\top					T	T		П		N		1	T							T				-	-	-

			3-14 a	audit nes		2-13 utcom						ial sta					prede	dings o etermir jective	ned					Fi	ndings	s on n	on-co	mplia	nce						l, irregular as we wasteful expend	
Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as	fruitless and wasteful expenditure	Aggregate misstatements Reported information not useful	Reported information not reliable	Information not submitted in time for	No annual performance report	Material misstatement or limitations in submitted AFS	regular, as steful expe	Annual manual report	Asset management	Liability management Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
30	KZN Film Company		N	N												N	I N	1										N	N					-	0.04m	-
31	KZN Housing Fund			R		N	R	R	Α				R	R			А	V		R									А					-	2.4m	-
32	KZN Liquor Authority			R		N	N									А		Α		R							А							-	-	-
33	KZN Political Parties' Fund																																			
34	Mjindi Farming (Pty) Ltd		N	R			R									N	I N	1		N		Α	П		N				N		N			-	0.95m	-
35	Natal Joint Municipal Pension Fund (Provident)														Т		Т				П				П									-	-	-
36	Natal Joint Municipal Pension Fund (Retirement)														Т		Т				П				П									-	-	-
37	Natal Joint Municipal Pension Fund (Superannuation)														Т		Т				П				П									-	-	-
38	The KwaZulu-Natal Royal Household Trust		R	R		R	R												R	R	R	N							R		А			-	3.0m	0.03m
39	Trade and Investment KwaZulu-Natal			N			Α													N														-	-	0.06m
40	Traditional Levies and Trust Account			R			R						R							R									N					-	-	0.002m
Publi	c entities (Not audited by AGSA)																																			
41	Banzi Pan Devco (Pty) Ltd																																			
42	Cowslip Investments (Pty) Ltd																																			
43	Durban Wharfside Trust															\top				П	\Box	\sqcap														
44	La Mercy Property Investment														Ť						\Box	T	T													
45	Mabibi Development Company (Pty) Ltd														Ť						\Box	T	T													
46	Moses Kotana Institute						N									\top				П		T	\exists													
47	Nongoma Plaza Ltd														T					П	\Box	T	T													
48	Richards Bay Industrial Development Zone (Pty) Ltd														T					П	\Box	T	T													
49	Rocktail Bay Devco (Pty) Ltd														T		Ī			П		T														
50	Sibaya Conservation Projects (Pty) Ltd														T					П	\Box	T	T													
51	Sundumbili Plaza														T						П	T														

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

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with findings

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New Legend auditee (Findings)

Unqualified Unqualified Qualified with

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Legend (Audit

outcomes)

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	audit	No annual performance report Material misstatement or	limitations in submitted AFS Unauthorised, irregular, as well as	fruitless and wasteful expenditure Annual financial statements and	annual report	Asset management	Liability management	Fxpenditure management	Financial misconduct	Audit committees	Internal audit		Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
52	Ubiciko Twines and Fabric (Pty) Ltd																																					
LIMPO																																						
Depar	rtments I															-	-		-		7				-	-	-	-		Ŧ		_				T		
1	Agriculture Cooperative Governance, Human Settlements and		R			N	R	R		N		R		_	Α			R	\dashv	-	R	R .	A	R	+	A	. F	A		+	_	╀	R	Α	-	-	63.0m	0.12m
2	Traditional Affairs		Α			N	R								4	_	A	_	4	_			4	_	4	A	•	A		_			Α		-	-	0.19m	0.01m
	Economic Development, Environment and Tourism		N	R			R	N					Н					N	\dashv	-		-		N		N		_		-	R N	N	_	N		-	0.38m	0.1m
4	Education		R					R		N		R		R	R	-		R	_	_	-		-		R I	-	-	-	+	-	R R	R	R	-	L	15.6m	2 209.4m	168.6m
5	Health		R			R		Α	R	А		Α			Α	_	R	R	4	4	R	R		R	,	A F	١	I A	A	\	R N		R	-	А	-	870.0m	33.8m
6	Office of the Premier			R			R						Ш		_	_			\dashv		4	R	4	+	\perp	+	+	A		+	Α	_	R	A		-	0.18m	0.006m
7	Provincial Legislature		Α	R		N	R								_	_		А	_	_	R	N	\perp	4	_	\perp	+			+	_	А	N			-	2.2m	-
8	Provincial Treasury			R		Α													4						4			A				_	Α			-	-	0.002m
9	Public Works		R	R		R	R	R	R	Α					N		R	R	_		R	R	N	R	_	F	١	l A			R	_	R	N		-	22.6m	0.06m
10	Roads and Transport	Ш		R			R								4	_	_		4	_	N			N	4	F	L	A		1	N		Α		╙	-	-	0.28m
11	Safety, Security and Liaison			R			R								_	\perp	_	4	4		N	A			4			A	١.			_	Α			-	-	0.003m
12	Social Development			R			R	R	Α				Ш	Α		4			\perp		R	R		R		A	F	A	,		R	N	R	R		-	26.2m	2.5m
13	Sport, Arts and Culture		Α	R		N	R	R				R			R	\perp		Α			R	R		R		A F	N	I A	,	\perp	N		R	R		-	8.5m	-
Public	entities																																					
14	Corridor Mining Resources		R	R		R	R	Α				N					R	Α	\perp		R	N	R				١	l N	F	₹	R		N			-	0.84m	1.5m
15	Gateway Airport Authority Limited		R	R		R	R	R	N	N	N	N	N	N		N	R	N			R	R	R	R	N	Ν	I	F	F	₹	N R		N			-	2.1m	0.12m
16	Great North Transport		R	R		R	R										А	R			N	R	R					F	R F	2	A R		R			-	49.7m	1.9m
17	Limpopo Economic Development Agency		R	R		R	R	Α							Α		R	R			R	A	N	R		Ν	I	ı	A	\ <u> </u>	R R		N			-	6.2m	3.3m
18	Limpopo Gambling Board			R			R								T		T	T			R	R		N		P		T					R			-	3.4m	0.11m
19	Limpopo Roads Agency		А	R		N	R	R						R	R		А	Α			R	R	R I	R	,	A #		F	F	₹	R N		R			-	290.5m	1.4m

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

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date

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with findings

New Legend auditee (Findings)

Unqualified Unqualified Qualified with

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Legend (Audit

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Auditee	Audit opinion	Predetermined objectives Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable Information not submitted in time for	No annual performance report	Material misstatement or limitations in submitted AFS Unauthorised, irregular, as well as	fruitless and wasteful expenditure Annual financial statements and	annual report Asset management	Liability management	Budgets Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	management Transferrent and applicated great	Progression management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
sm Agency		R R		R	R	R A			R	А	N N		R	R		R I	R R	R		А	N		А	R	١	F	₹		-	18.4m	0.79m
ate (Pty) Ltd		N R			R			Α		N			N	N		R						N	N	N F	3				-	-	0.16m
g Finance Corporation		R R		R	R								R	А		N			П			N	R	A	4				-	0.34m	0.01m
		R		Α	R	N		Α								R		N	П	N		N	N	N A	1	Ν	1		-	0.71m	0.13m
ral Development and Land Administration		R R		R	R	R	N				N		А	R		R	N	R	N	N R	N			N A	1	F	R		-	2.4m	-
fety, Security and Liaison		N R		П	R				N	N	N			N		R	N			R			N	N		Т	R		-	0.62m	0.2m
overnance and Traditional Affairs		А			R							П	T						П							T	Α		-	-	0.02m
and Recreation		R		Α	R							П	T			R			П							A	R		-	3.0m	
elopment, Environment and Tourism		A R		R	R								T	А		R	А		П	R				A A	1	F	R R		-	6.5m	-
		R			R							П				R I	R		П	R	N			П		F	R R		-	55.9m	2.2m
					П			П											П							Т			-	-	-
		R R		R	R	R		П			N		R	R		R	N A	R		N R	N	N	N	N A	1	N F	R		18.3m	818.4m	0.33m
nent		R R		R	R				\neg	\dashv			R	R		Α								P	1		R		-	0.77m	0.01m
emier		N				\top		П	\neg	\dashv						N I	N	\top	\Box		Т					Ν	1		-	68.3m	-
slature		N R			N			П						N		R				A A				Α		N	1		-	1.6m	2.7m
Roads and Transport		R R		R	R	\top		П	\neg	\dashv			Α	R		R I	R	\top		R				P	A	F	A A	R	-	1.4m	0.12m
ment		А		Α	R	\top	\top	П	寸	\dashv								\top	\Box	А		Т				T	А		-	-	0.02m
conomic Growth Agency		R R		R	R	R A	А	А	А	А	T		N	R		R	R	R						R	١	F	2		-	36.8m	1.5m
Sambling Board																													-	-	-
egional Training Trust		A A		R	R			П		\neg				Α		А		А	П	А							T		-	0.95m	0.002m
egiona	ng Board al Training Trust	ng Board al Training Trust	ng Board al Training Trust A A	ng Board al Training Trust A A Adverse	ng Board al Training Trust A A R	ng Board al Training Trust A A R R	ng Board al Training Trust A A R R Adverse	ng Board al Training Trust A A R R Adverse	ng Board al Training Trust A A R R Adverse Addit not	ng Board al Training Trust A A R R Adverse Audit not	ng Board al Training Trust A A R R Adverse Audit not	ng Board al Training Trust A A R R Adverse Audit not	ng Board al Training Trust A A R R Adverse Audit not	ng Board al Training Trust A A R R Adverse Audit not	ng Board al Training Trust A A R R Adverse Adverse	ng Board al Training Trust A A R R Adverse Addit not	ng Board al Training Trust A A R R Adverse Addit not	ng Board al Training Trust A A R R Adverse Adverse Addit not	ng Board al Training Trust A A R R Adverse Adverse Adverse	ng Board al Training Trust A A R R Adverse Audit not	ng Board al Training Trust A A R R Adverse Ad	ng Board al Training Trust A A R R Audit not Not Figancia	ng Board al Training Trust A A R R Audit not Not. Financial	ng Board al Training Trust A A R R Audit not Not Figancial Leve	ng Board al Training Trust A A R R Audit not Not Financial Mark	ng Board al Training Trust A A R R Addit not Adverse Addit not	ng Board al Training Trust A A R R Audit not Not. Financial Medical	ng Board al Training Trust A A R R Addit not Adverse Addit not	ng Board al Training Trust A A R R Audit not Not. Financial Model	ng Board al Training Trust A A R R Addit not Adverse Addit not	ng Board al Training Trust A A R R Addit not Adverse Addit not

reported (NR)

Addressed New Repeat (N) (R)

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Unfavourable No unfavourable indicators (I

Legend (Expenditure)

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Legend (Audit

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			3-14 utcon	audit		2-13 utcon	audit nes						ateme n area				pre	inding edeter objecti	mined	1					Find	ngs c	on no	n-cor	mpliar	nce						d, irregular as we wasteful expend	
Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	audit	No annual performance report Material misstatement or	limitations in submitted AFS Unauthorised, irregular, as well as	Annual financial statements and annual report	Asset management	Liability management	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	management Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
17	Mpumalanga Tourism and Parks Agency		R	R		N	R										Α	N			R R	Α	N		А	Α		Α	Α			R			-	11.3m	0.34m
NOR1	HERN CAPE																																				
Depai	tments																																				
1	Agriculture, Land Reform and Rural Development			R			R														R R		R			R						R	R		-	1.3m	0.19m
2	Co-Operative Governance, Human Settlements and Traditional Affairs		R	R		R	R										R	R			R R			N	N	R	N			N	F	R	A		12.3m	49.3m	44.1m
3	Economic Development and Tourism			А		Α	R														А											A	. А		-	-	
4	Education		R	R		R	R	R									Α	R			R R		R			R	А					R	R		37.9m	348.8m	0.34m
5	Environment and Nature Conservation			Α		Α	R														A A					Α					Т	A	. A		-	-	
6	Health		R	R		R	R	R	R	R		N		R	R		R	R			R R		R	N	R	R				R R	F	R	R	А	26.5m	1 003.1m	20.2m
7	Office of the Premier			R			R														N R			N								R	R		-	6.7m	
8	Provincial Legislature		R	R		R	R	Α	Α			Α		Α	А		R	R			АА					Α						R			1.3m	5.9m	
9	Provincial Treasury			Α		Α	R														А											А	. A			0.56m	0.05m
10	Roads and Public Works		R	R		R	R			Т		П					R	R			R R		R				Α			N R		R	R		-	155.5m	0.04m
11	Social Development						Α								П				T													Г	Т			1.1m	
12	Sport, Arts and Culture			R			R	R	N					N	N				T		R R		R	N		R	\exists			T	Ν	R	R		-	48.5m	0.96m
13	Transport, Safety and Liaison		R	R		R	R										N	R			R R					R				А	Ν	R	Α			120.8m	0.02m
Public	entities																																				
14	Kalahari Kid Corporation		R	R		R	R	Α				А		Α		А	Α			R	R N	N	R		А			R	R	N		R				0.47m	0.01m
15	Northern Cape Economic Development, Trade and Investment Promotion Agency		R	R		R	R	Α		Α		Α	R	Α	R					R	R R	N	R		Α		Α	R	R	R		A			-	0.57m	0.03m
16	Northern Cape Fleet Management		R	R		R	R	N	R	Г	R	А	R	R		\neg	\neg	\dashv		R	R R	N	N			R		Α	Α	R	\top			T	-	0.2m	0.05m
17	Northern Cape Gambling Board		N	R		Α	R								П			N			R R			П		N	\exists	Α	Α		T	R		T		0.07m	
18	Northern Cape Liquor Board		R	R		R	R			T	Π				П	\neg		R	\top		R R			П	П			R	R	\top	\top	R		T	-	0.21m	0.02m
19	Northern Cape Tourism Authority			А		Α	R			T	T	T	T		П	\neg			\top	1			T				П	Α	Α	\neg	T			T		-	

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

date

Disclaimer

with findings

with findings New Legend auditee (Findings)

Legend (Audit

outcomes)

Unqualified

with no findings Unqualified Qualified with

findings

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as	fruitless and wasteful expenditure	0	Reported information not reliable	Information not submitted in time for	No annual performance report	Material misstatement or limitations in submitted AFS	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Annual ilitaticial stateriterits and annual report	Asset management	Liability management	Budgets Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
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Depai	A criculture and Dural Dural Dural and the		_	R		R									_	_	-				_	-		-	_	_	_	_				_				7.4	0.00***
2	Agriculture and Rural Development Economic Development, Tourism, Conservation and		R	R R	H	ĸ	R R	_		\vdash	\vdash	\vdash	Н	+	+	+	R		\vdash	N	R R	\dashv	\dashv	+	+	+	+	+	+	N		R	Α	\vdash	0.71m	7.4m 10.3m	0.03m
3	Environment		-	ļ.,		_	-	Α	٨	^		А		+	+	A	R		\vdash		R R		R		R F			+		N		R	-				0.1m 0.14m
4	Education Health			R R			R	А	А	Α		А	Н	+	+	A	-		\vdash	N N		Α			_	€ R	-	+	-	R	-	R		_	255.9m 59.4m	54.1m	0.14m 8.8m
5	Human Settlements		ĸ	R		A				H		H	Н	+	+	A	K		┢	R	R R	A	Α	+	N		-	+	K	K	K	ĸ	A	K N	59.4111	725.1m	0.02m
6	Local Government and Traditional Affairs		R	ļ.,			R			H		N		N	+	R	R		┢		R R	N	\dashv	+		R R		+	R	D	N	R	R	A	-	12.2m	0.02m
7	Office of the Premier		R				R			H		IN	Н	IN		R	+		┢		R R	IN	N	Α	A A	-	_	+	K	R	IN	R	A	A	-	32.3m	22.8m
8	Provincial Legislature		A				R		Α			H	Н	Α /	`	A	-		┢		R	R	IN	-	_			+	В	A	R		۸	H	_	31.4m	22.011
9	Provincial Treasury		A			N			٨				Н	^ /	`	A	-		\vdash	A	A	Λ.	\dashv	-	^ '		A			^	Γ.	A	A		_	31.4111	0.003m
10	Public Safety		N			A							Н	+	+		N		┢	R		\dashv	\dashv		A	+			^	N	Α	A	R		-	27.1m	0.003III
11	Public Works, Roads and Transport		R	-			R	В	В	H	\vdash	R		A	,	R			┢		R	\dashv	R	-	F		+	╫	^	P	A	R	A	NI	27.6m	161.2m	3.8m
12	Social Development		A					K	K		H	K	Н	A	`	K	^		\vdash	R	_	N	K	+	_	R R		+	Δ	K	^	R	R	IN	27.0111	41.0m	3.4m
13	Sport, Arts and Culture	Н		R		R	R R	Α			\vdash		Н	^	+	R	R		┢	A	R	IN	^	+				╫	^	<u> </u>		R			_	47.7m	1.4m
	centities		ĸ	K		ĸ	K	A					ш	_	-	K				A	ĸ	_	A	4	_	_	_	-	-	K	_	ĸ	ĸ		-	47.7111	1.4111
14	Agribank					D.	R							T	T	T	T	T	П			7	7	7	7	T	T	T	T	П							
15	Agribank Creditors Settlement Trust			\vdash		- K	_ K				\vdash	\vdash	Н	+	+	+	+	+	\vdash	$\vdash \vdash$	\dashv	\dashv	\dashv	+	+	+	+	+	╀	\vdash				\vdash			
	Agridank Creditors Settlement Trust Atteridgeville Bus Services		D	D.		D.	R	_		\vdash	H	\vdash	Н	+	+	R	R		\vdash	Α	\dashv	N	\dashv	+	+	N	I N	N.1	\vdash	В -				\vdash			
16			R	R				\vdash	H	\vdash	\vdash	\vdash	Н	+	+	R	R		\vdash	A	\dashv	IN	\dashv	+	+		I N	N		ĸ				\vdash	-	-	
<u> </u>	Dirapeng Coldon Leonard Recerts		D.	D.			R	В	D.	В	D-	D.	D.	р	,	+	+	N	Α	В	В	В	В	N	^ 4				<u> </u>	В.		D.		\vdash		-45.0	. 10
18	Golden Leopard Resorts		R	K			K	К	К	K	R	К	ĸ	R I				N	А		ĸ	ĸ	ĸ	IA	A A	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	R	R	R	K		R		\vdash	-	15.8m	1.9m
19	Invest North West			N		R		_		\vdash	\vdash	\vdash	Н	+	+	A		+	⊢	N		\dashv	\dashv	-		-								\vdash	-	-	0.004
20	Kgama Wildlife Operations		N	R		А	R						Ш			N				R	R				N	R	А	R		N					-	0.02m	0.001m

reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

date

Disclaimer

with findings

with findings

New Legend auditee (Findings)

Unqualified Unqualified Qualified with

findings

with findings

Legend (Audit

outcomes)

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Liabilities	Capital and reserves Other disclosure items	Revenue	Expenditure	Unauthorised, irregular, as well as fruitless and wasteful expenditure	Aggregate misstatements	Reported information not useful	Reported information not reliable	Information not submitted in time for audit	No annual performance report	limitations in submitted AFS Unauthorised, irregular, as well as	Annual financial statements and annual report	Asset management	Liability management	Budgets Expenditure management	Financial misconduct	Audit committees	Internal audit	Rever	Strategic planning and performance management	Transfer and conditional grants	Procurement management	HR management	the state	Inauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
21	Madikwe River Lodge		R	R		R	R	R	R	R	R F	R	R	R				N	Α	R R	R	R	R	A A	A #	A R	R	R	R		R			-	2.6m	0.28m
22	Mafikeng Industrial Development Zone		R	R		R	R	R	R	R	A A		А	R					R	R A	N	R				R	R		R		Α			-	-	-
23	Mmabana Arts, Culture and Sport					R	R																													
24	North West Parks and Tourism Board					R	R																													
25	North West Directorate of Entrepreneurial Development in Natural Resources			R			R		T	T			Т			П				R R	R			А	T	R	R	R			N			-	2.3m	14.9m
26	North West Gambling Board		А	R		N	N		T	T			Т			А	Α			R			П					П	Α					-	-	0.01m
27	North West Housing Corporation			R		R	R	R	А		R F	R			Α				Α	R R	R			R	١	N N	N	R						-	-	0.06m
28	North West Provincial Aids Council		R	R		R	R	N		A	N		R	2	N	N	N		Α	R R	N	N		Α	F	R R	R	N	R		R			-	0.59m	0.26m
29	North West Provincial Arts and Cultural Council		R	R		R	R	N		N	R F		R	N		N		N	Α	R R	R	Α		R /	F	R R	R		R		R			-	1.1m	-
30	North West Star		R	R		R	R		T							R	R			А	R				١	N R	R		R		Α			-		0.62m
31	North West Transport Investments		R	R		N	R	R	T	T		R				R	R			R	R	А	П		١	N R	R	А	R		А			-	-	-
32	North West Tribal and Trust Fund								T	T						П							П													
33	North West Youth Development Trust		R	R		R	R		R	T			Т			П			R	R R	R			R	١	N R	R	R	R					-	-	-
34	NW Development Corporation		N	R			R	N		N			Т	N		N	N			R N	R	N	П	١	1			N	N		N			-	21.0m	0.42m
35	Signal Developments		R	R		R	R	R	R	R	R F	R	R	A					R	R	R	R		A F	R A	A R	R	R	A		А		N	-	-	-
WEST	ERN CAPE																																			
Depar	tments																																			
1	Agriculture						Α																											-	0.44m	0.16m
2	Community Safety																	\Box						\top	T						\sqcap		\top	-	-	-
3	Cultural Affairs and Sport						Α											\Box						\top	T						\sqcap		\top	-	0.38m	-
4	Economic Development and Tourism																							\perp		\perp							\perp	-	-	-
5	Education			R			R													N A										N	А				4.7m	2.4m
6	Environmental Affairs and Development Planning		R	R		N	N									N	R	\Box		R A		R		\top	T		N						\top	-	7.1m	-
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reported (NR)

Addressed New Repeat (N) (R)

Financial

health

findings

Material

unfavourable

indicators

Unfavourable No unfavourable indicators

Legend (Expenditure)

Improved Regressed

Audit not

finalised at

legislated

date

Disclaimer

with findings

with findings

New Legend auditee (Findings)

Unqualified Unqualified Qualified with

findings

with findings

Legend (Audit

outcomes)

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Number	Auditee	Audit opinion	Predetermined objectives	Compliance with legislation	Audit opinion	Predetermined objectives	Compliance with legislation	Non-current assets	Current assets	Canital and reserves	Other disclosure items	Revenue	Expenditure Unauthorised, irregular, as well as	fruitless and wasteful expenditure Aggregate misstatements	Reported information not useful	Reported information not reliable		No annual performance report	Imitations in submitted AFS Unauthorised, irregular, as well as	fruitless and wasteful expenditure Annual financial statements and	annual report Asset management	managem	Budgets	Expenditure management	Financial misconduct	Audit committees	Internal audit	Revenue management Strategic planning and performance	Transfer and conditional grants	Procurement management	HR management	Other	Unauthorised expenditure Amount R	Irregular expenditure Amount R	Fruitles and wasteful expenditure Amount R
7	Health			R			R				┸		Ш	\perp			Ш		N F	₹	┸		Ш							Α	А	А	-	88.0m	
8	Human Settlements		A	Α		R	R			\perp					Α	Α		_					Ш					\perp			A		-	-	-
9	Local Government			Α			R			\perp	┸			\perp			Ш				┸		Ш								Α		-	0.02m	0.007m
10	Premier - WC			А		N	R			\perp	┸			\perp	Α	Α	Ш		1	Α.	┸		Ш										-	7.4m	0.01m
11	Provincial Parliament			Α		N	N								Α				A	Ą													-	0.15m	0.003m
12	Provincial Treasury			Α			N																								Α		-	0.009m	0.001m
13	Social Development			Α		R	R									Α													Α				-	54.6m	-
14	Transport and Public Works						Α																										-	7.3m	0.01m
Publi	entities																																		
15	Government Motor Transport						Α																										-	-	-
16	The Heritage Western Cape			Α			N												Α														-	-	-
17	Western Cape Cultural Commission																																-	-	-
18	Western Cape Gambling and Racing Board																																-	-	-
19	Western Cape Housing Development Fund			R			R	Α											R																
20	Western Cape Investment and Trade Promotion Agency						Α																										-	-	
21	Western Cape Language Committee																																-	-	-
22	Western Cape Liquor Authority		N	N											N				N								N						-	-	-
23	Western Cape Nature Conservation Board		Α	А		N	R			Ą					А	А			Α /	4										А			-	0.36m	0.06m
Publi	entities (Not audited by AGSA)																																		
24	Cassidra (Pty) Ltd		N												N																				

Legend (Audit outcomes)	with no	Unqualified with findings	Qualified with findings		Disclaimer with findings					New (N)	Repeat (R)	reported	Financial health findings	Material unfavourable indicators	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
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