















Number	Auditee	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas							Findings on predetermined objectives			Findings on non-compliance													Unauthorised, irregular as well as fruitless and wasteful expenditure												
		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 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	Fruitless and wasteful expenditure Amount R				
132	National Consumer Commission		R		R							A	A							R	R	A	A		R	A		A	A				R				-	6.9m	0.03m				
133	National Consumer Tribunal				A																																	-	-	-			
134	National Credit Regulator		R		R																R										A							-	-	-			
135	National Development Agency		R		A	R															R				A	R							R					-	4.6m	0.05m			
136	National Economic Development and Labour Council		A	R		R	R										A				R	A		A		N	A		A	A								-	2.8m	0.009m			
137	National Electronic Media Institute of South African		R	R		R	R										R					A	A						A	A	N		A					-	0.74m	0.002m			
138	National Energy Regulator of South Africa			A			R															A		A														-	0.06m	0.005m			
139	National English Literary Museum			R			R	N		N		N									R	A		N									A										
140	National Film and Video Foundation of South Africa				A	A																																		-	-	-	
141	National Gambling Board of South Africa		N	R		A	N										N	N			R	N			N						N		N	N					-	3.9m	0.03m		
142	National Heritage Council of South Africa		R	R		N	R										R	A			R	R		R										R						-	2.6m	0.23m	
143	National Home Builders Regulatory Council		R	R		R	R										A	N				N	N			N				R			R							-	130.5m	0.04m	
144	National Institute for Higher Education - NC																																										
145	National Library of South Africa		N	R		A	N	N		N							N	N				N	R		N									A						-	1.2m	1.2m	
146	National Lotteries Board		N	R			R										N	N				N	R											R						-	20.2m	0.02m	
147	National Museum			N			A															N												N						-	1.3m	0.001m	
148	National Nuclear Regulator			A		A	R															A												A						-	-	-	
149	National Prosecuting Authority					A																																			-	5.1m	0.17m
150	National Regulator for Compulsory Specifications		A	R		R	R		N	N		N	N				A				R	N			A				N	A		A								-	5.8m	-	
151	National Research Foundation																																								-	18.2m	0.54m
152	National School of Government Trading Entity			R			R															A	R			N				A		A								-	0.57m	-	
153	National Skills Fund		N	R			R											N			R		A							A										-	-	-	
154	National Student Financial Aid Scheme		N	R			R										N	N				A	A	N						N			A							-	0.37m	-	

Legend (Audit outcomes)	Unqualified with no findings	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)	Not reported (NR)	Financial health findings	Material unfavourable indicators	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------	-------------------	---------------	---------	------------	-------------------	---------------------------	----------------------------------	-------------------------	----------------------------	----------------------	----------	-----------

Number	Auditee	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas							Findings on predetermined objectives			Findings on non-compliance													Unauthorised, irregular as well as fruitless and wasteful expenditure									
		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 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	Fruitless and wasteful expenditure Amount R	
155	National Youth Development Agency		R		R															R	N					A	N			R	N		R		A		-	16.7m	1.0m	
156	Nelson Mandela National Museum		R	R		R	R			N			N	N			R	N			R	R			R		N			N	R		R			0.5m	0.3m	-		
157	Northern Cape Urban FET College			R		R	N	N	N				N										N						R								-	-	-	
158	Northlink FET College			N				N	N													N							N								-	-	-	
159	Office of the Ombud for Financial Service Providers			N		A	A																								N					-	1.3m	-		
160	Office of the Pension Funds Adjudicator					A																														-	0.002m	0.12m		
161	Onderstepoort Biological Products Ltd		R	R		R	R									R				A	A											R		A			-	-	0.1m	
162	Orbit FET College			N				N	N			N	N							N		N					N	N									-	-	-	
163	Pan South African Language Board		R	R		R	R	N		R		R	R			R	R			R	R	N	N	N		R	N	R	R		R		R		R		-	28.7m	1.5m	
164	Parliamentary Villages Management Board																																					-	-	-
165	Passenger Rail Agency of South Africa					R																															-	-	-	
166	Performing Arts Centre of the Free State		R	R		N	R									R	R			R	R	A	N		A		N	R	R		N		A				-	4.9m	0.01m	
167	Ports Regulator of South Africa			R		R														N								A	A							-	0.04m	-		
168	President's Fund																																				-	-	-	
169	Private Security Industry Regulatory Authority		R	R		R	R		A	A		A				A	N			R			A				N		N	R	A		A			-	8.9m	0.03m		
170	Project Development Facility		N														N	N																			-	-	-	
171	Public Investment Corporation Limited		N			A											N																			-	1.3m	0.08m		
172	Public Service Sector Education and Training Authority		N	R		A	R		R								N			R	A					N		A				R				-	4.3m	-		
173	Quality Council for Trades and Occupations		R	R		R	R										R			R	A		N			N											-	0.33m	-	
174	Railway Safety Regulator			R		R														N					A												-	-	-	
175	Refugee Relief Fund					A																															-	-	-	
176	Road Accident Fund					A																														-	18.5m	30.4m		
177	Road Traffic Infringement Agency			A		A	R													A																-	-	-		

Legend (Audit outcomes)	Unqualified with no findings	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)	Not reported (NR)	Financial health findings	Material unfavourable indicators	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------	-------------------	---------------	---------	------------	-------------------	---------------------------	----------------------------------	-------------------------	----------------------------	----------------------	----------	-----------





















Number	Auditee	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas						Findings on predetermined objectives			Findings on non-compliance													Unauthorised, irregular as well as fruitless and wasteful expenditure							
		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 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

**FREE STATE**

**Departments**

1	Agriculture and Rural Development		R	R		R	R										R	R			A	R		R	A	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															-	27.4m	0.31m	
3	Economic Development, Tourism and Environmental Affairs			R		A	R	A					A								R	R		R			N		N	N	R		A	R	R					-	10.3m	0.27m
4	Education		R	R		R	R					N					A	R			R	R				R	R												427.0m	269.0m	3.6m	
5	Free State Legislature		A	A		N	N										A																						-	-	-	
6	Free State Provincial Treasury																																							-	0.29m	-
7	Health		R	R		R	R	R	R	A		A	A	R	A		R				R	R		R	R	R	A	A	A	R	R	A	R	R	A				32.8m	1 102.9m	12.5m	
8	Human Settlements		R	R		R	R		N	R		R					A	R			R	R	N	R	N	N	R	N											-	857.7m	0.26m	
9	Police, Roads and Transport			R		A	R														R	R				R	R												10.5m	44.8m	0.69m	
10	Premier - FS			N				N													N			N															-	0.2m	-	
11	Public Works		R	R		R	R	A	A								R	A			R	R		A															-	72.0m	-	
12	Social Development		R	R		R	R										R				A																		-	0.003m	-	
13	Sport, Arts, Culture and Recreation					A	A																																-	1.1m	0.89m	

**Public entities**

14	Central Medical Trading Account			R		R															R					R		A	A	R											-	1.5m	-	
15	Free State Development Corporation			R		A	R	A	A	A							A				R	R	A																	-	33.8m	-		
16	Free State Fleet Management Trading Entity							A																																-	0.48m	-		
17	Free State Gambling and Liquor Authority		R	R		R	R										R	R			R	R		N		R														-	2.4m	0.17m		
18	Free State Political Party Fund																																											
19	Free State Tourism Authority		R	R		R	R					A					A	R			R	R						R	R		A									-	4.7m	9.7m		

**GAUTENG**

Legend (Audit outcomes)	Unqualified with no findings	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)	Not reported (NR)	Financial health findings	Material unfavourable indicators	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------	-------------------	---------------	---------	------------	-------------------	---------------------------	----------------------------------	-------------------------	----------------------------	----------------------	----------	-----------













Number	Auditee	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas							Findings on predetermined objectives				Findings on non-compliance													Unauthorised, irregular as well as fruitless and wasteful expenditure								
		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 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	Fruitless and wasteful expenditure Amount R	
20	Limpopo Tourism Agency	R	R	R	R	R	R	A			R	A	N	N		R	R			R	R	R	R		A		N		A	R	N		R				-	18.4m	0.79m	
21	Mununzvu Estate (Pty) Ltd	N	R		A	R				A		N				N	N			R								N	N	N	R						-	-	0.16m	
22	Risima Housing Finance Corporation	R	R	R	R											R	A			N								N	R		A						-	0.34m	0.01m	
23	Venteco	R		R	A	R	N			A										R			N			N		N	N	A			N				-	0.71m	0.13m	
<b>MPUMALANGA</b>																																								
<b>Departments</b>																																								
1	Agriculture, Rural Development and Land Administration	R	R	R	R	R		N				N			A	R			R	N		R	N	N	R	N			N	A		R	R			-	2.4m	-		
2	Community Safety, Security and Liaison	N	R		R					N	N		N				N			R	N							N	N					R				-	0.62m	0.2m
3	Co-operative Governance and Traditional Affairs		A		R																											A					-	-	0.02m	
4	Culture, Sport and Recreation		R		A	R														R												A	R				-	3.0m	-	
5	Economic Development, Environment and Tourism	A	R		R	R										A				R	A				R				A	A		R	R				-	6.5m	-	
6	Education		R		R															R	R				R	N						R	R				-	55.9m	2.2m	
7	Finance																																					-	-	-
8	Health	R	R	R	R	R							N		R	R				R	N	A	R		N	R	N	N	N	N	A	N	R	R			-	18.3m	818.4m	0.33m
9	Human Settlement	R	R		R	R										R	R			A										A			R				-	0.77m	0.01m	
10	Office of the Premier		N																	N	N												N				-	68.3m	-	
11	Provincial Legislature	N	R			N											N							A	A				A				N				-	1.6m	2.7m	
12	Public Works, Roads and Transport	R	R		R	R										A	R			R	R				R				A			R	A	R			-	1.4m	0.12m	
13	Social Development		A		A	R																			A								A				-	-	0.02m	
<b>Public entities</b>																																								
14	Mpumalanga Economic Growth Agency	R	R	R	R	R	A	A	A	A	A				N	R				R	R		R								R	N		R			-	36.8m	1.5m	
15	Mpumalanga Gambling Board																																					-	-	-
16	Mpumalanga Regional Training Trust	A	A		R	R										A				A			A		A												-	0.95m	0.002m	

Legend (Audit outcomes)	Unqualified with no findings	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)	Not reported (NR)	Financial health findings	Material unfavourable indicators	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------	-------------------	---------------	---------	------------	-------------------	---------------------------	----------------------------------	-------------------------	----------------------------	----------------------	----------	-----------

Number	Auditee	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas						Findings on predetermined objectives		Findings on non-compliance												Unauthorised, irregular as well as fruitless and wasteful expenditure													
		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 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	Fruitless and wasteful expenditure Amount R		
17	Mpumalanga Tourism and Parks Agency		R	R		N	R									A	N			R	R	A	N			A	A		A	A					R				-	11.3m	0.34m
<b>NORTHERN CAPE</b>																																									
<b>Departments</b>																																									
1	Agriculture, Land Reform and Rural Development			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	R	R	A			12.3m	49.3m	44.1m	
3	Economic Development and Tourism			A		A	R														A													A	A			-	-	-	
4	Education		R	R		R	R	R								A	R				R	R		R			R	A						R	R			37.9m	348.8m	0.34m	
5	Environment and Nature Conservation			A		A	R														A	A					A							A	A			-	-	-	
6	Health		R	R		R	R	R	R		N		R	R		R	R				R	R		R	N	R	R			R	R	R	R	R	A			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	A	A		A		A	A		R	R				A	A				A								R				1.3m	5.9m	-	
9	Provincial Treasury			A		A	R															A												A	A			-	0.56m	0.05m	
10	Roads and Public Works		R	R		R	R									R	R				R	R		R			A			N	R			R	R			-	155.5m	0.04m	
11	Social Development						A																															-	1.1m	-	
12	Sport, Arts and Culture			R		R	R	N				N	N								R	R		R	N		R					N	R	R			-	48.5m	0.96m		
13	Transport, Safety and Liaison		R	R		R	R									N	R				R	R				R			A		N	R	A				-	120.8m	0.02m		
<b>Public entities</b>																																									
14	Kalahari Kid Corporation		R	R		R	R	A			A	A	A	A						R	R	N	N	R		A			R	R		N		R				-	0.47m	0.01m	
15	Northern Cape Economic Development, Trade and Investment Promotion Agency		R	R		R	R	A		A	A	R	A	R						R	R	R	N	R		A	A	R	R	R			A				-	0.57m	0.03m		
16	Northern Cape Fleet Management		R	R		R	R	N	R		R	A	R	R						R	R	R	N	N		R		A	A	R							-	0.2m	0.05m		
17	Northern Cape Gambling Board		N	R		A	R									N				R	R				N		A	A					R				-	0.07m	-		
18	Northern Cape Liquor Board		R	R		R	R									R					R	R					R	R						R			-	0.21m	0.02m		
19	Northern Cape Tourism Authority			A		A	R																			A	A											-	-	-	

Legend (Audit outcomes)	Unqualified with no findings	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)	Not reported (NR)	Financial health findings	Material unfavourable indicators	Unfavourable indicators	No unfavourable indicators	Legend (Expenditure)	Improved	Regressed
-------------------------	------------------------------	---------------------------	-------------------------	-----------------------	--------------------------	--	-------------	-------------------	---------------	---------	------------	-------------------	---------------------------	----------------------------------	-------------------------	----------------------------	----------------------	----------	-----------



Number	Auditee	2013-14 audit outcomes			2012-13 audit outcomes			Financial statement qualification areas							Findings on predetermined objectives			Findings on non-compliance													Unauthorised, irregular as well as fruitless and wasteful expenditure									
		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 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	Fruitless and wasteful expenditure Amount R	
21	Madikwe River Lodge	R	R		R	R	R	R	R	R	R	R	R	R				N	A	R	R	R	R	R	R	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		A	R				R	R	A	N	R						R	R	R		A				-	-	-	
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														R	R	R			A				R	R	R			N			-	2.3m	14.9m	
26	North West Gambling Board		A	R		N	N									A	A			R																	-	-	0.01m	
27	North West Housing Corporation			R		R	R	R	A		R	R	R			A				A	R	R	R		R			N	N	N	R						-	-	0.06m	
28	North West Provincial Aids Council		R	R		R	R	N		A		N		R		N	N	N		A	R	R	N	N		A		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	R		R	N		N	N		A	R	R	R	A		R	A	R	R	R		R				-	1.1m	-		
30	North West Star		R	R		R	R									R	R			A		R					N	R	R		R		A			-	-	0.62m		
31	North West Transport Investments		R	R		N	R	R				R				R	R			R		R	A					N	R	R	A	R		A			-	-	-	
32	North West Tribal and Trust Fund																																							
33	North West Youth Development Trust		R	R		R	R		R											R	R	R	R		R			N	R	R	R	R					-	-	-	
34	NW Development Corporation		N	R			R	N		N			N			N	N			R	N	R	N			N				N	N		N				-	21.0m	0.42m	
35	Signal Developments		R	R		R	R	R	R	R	R	R	R	A						R	R		R	R		A	R	A	R	R	R	A		A		N		-	-	-

**WESTERN CAPE**

**Departments**

1	Agriculture					A																															-	0.44m	0.16m	
2	Community Safety																																					-	-	-
3	Cultural Affairs and Sport					A																															-	0.38m	-	
4	Economic Development and Tourism					A																															-	-	-	
5	Education			R		R														N	A											N	A			-	4.7m	2.4m		
6	Environmental Affairs and Development Planning		R	R		N	N									N	R			R	A		R											N		-	7.1m	-		

<b>Legend (Audit outcomes)</b>	<b>Unqualified with no findings</b>	<b>Unqualified with findings</b>	<b>Qualified with findings</b>	<b>Adverse with findings</b>	<b>Disclaimer with findings</b>	<b>Audit not finalised at legislated date</b>	<b>New auditee</b>	<b>Legend (Findings)</b>	<b>Addressed (A)</b>	<b>New (N)</b>	<b>Repeat (R)</b>	<b>Not reported (NR)</b>	<b>Financial health findings</b>	<b>Material unfavourable indicators</b>	<b>Unfavourable indicators</b>	<b>No unfavourable indicators</b>	<b>Legend (Expenditure)</b>	<b>Improved</b>	<b>Regressed</b>
--------------------------------	-------------------------------------	----------------------------------	--------------------------------	------------------------------	---------------------------------	---	--------------------	--------------------------	----------------------	----------------	-------------------	--------------------------	----------------------------------	---	--------------------------------	-----------------------------------	-----------------------------	-----------------	------------------



