

# PC BRIEFING NOTE



PFMA audit outcomes of the 2014-15 financial year

Basic Education Portfolio  
13 October 2015



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

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## 1. Introduction

### 1.1 Reputation promise of the Auditor-General of South Africa

The Auditor-General of South Africa has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

### 1.2 Purpose of document

The purpose of this briefing document is for the Auditor-General of South Africa (AGSA) to provide an overview of the audit outcomes and other findings in respect of the Department of Basic Education (DBE) and its entities for the 2014-15 financial year.

### 1.3 Overview

#### Constitutional mandate

The Constitution of South Africa, 1996

#### Legislative mandate

The DBE derives its legislative mandate as per the following Acts:

- National Education Policy Act, 1996 (Act 27 of 1996) (NEPA)
- South African Schools Act, 1996 (Act 84 of 1996), as amended (SASA)
- Public Finance Management Act, 1999 (Act 1 of 1999)
- Division of Revenue Act, 2013 (Act 2 of 2013)
- Employment of Educators Act, 1998 (Act 76 of 1998)
- Public Service Act, 1994, as amended (Act 103 of 1994)
- South African Qualifications Authority Act, 1995 (Act 58 of 1995)

#### Policy mandate

In addition to the national education legislative mandates, the following White Papers on education guide South African institutions in the delivery of quality education:

- Education White Paper 1: Fundamental policy framework of the Ministry of Basic Education
- Education White Paper 5: Early childhood development
- Education White Paper 6: Inclusive education at all levels of the system by 2020
- Education White Paper 7: E-education and the use of ICT to accelerate the achievement of national education goals

#### Vision

The vision of the DBE as per the annual report is as follows:

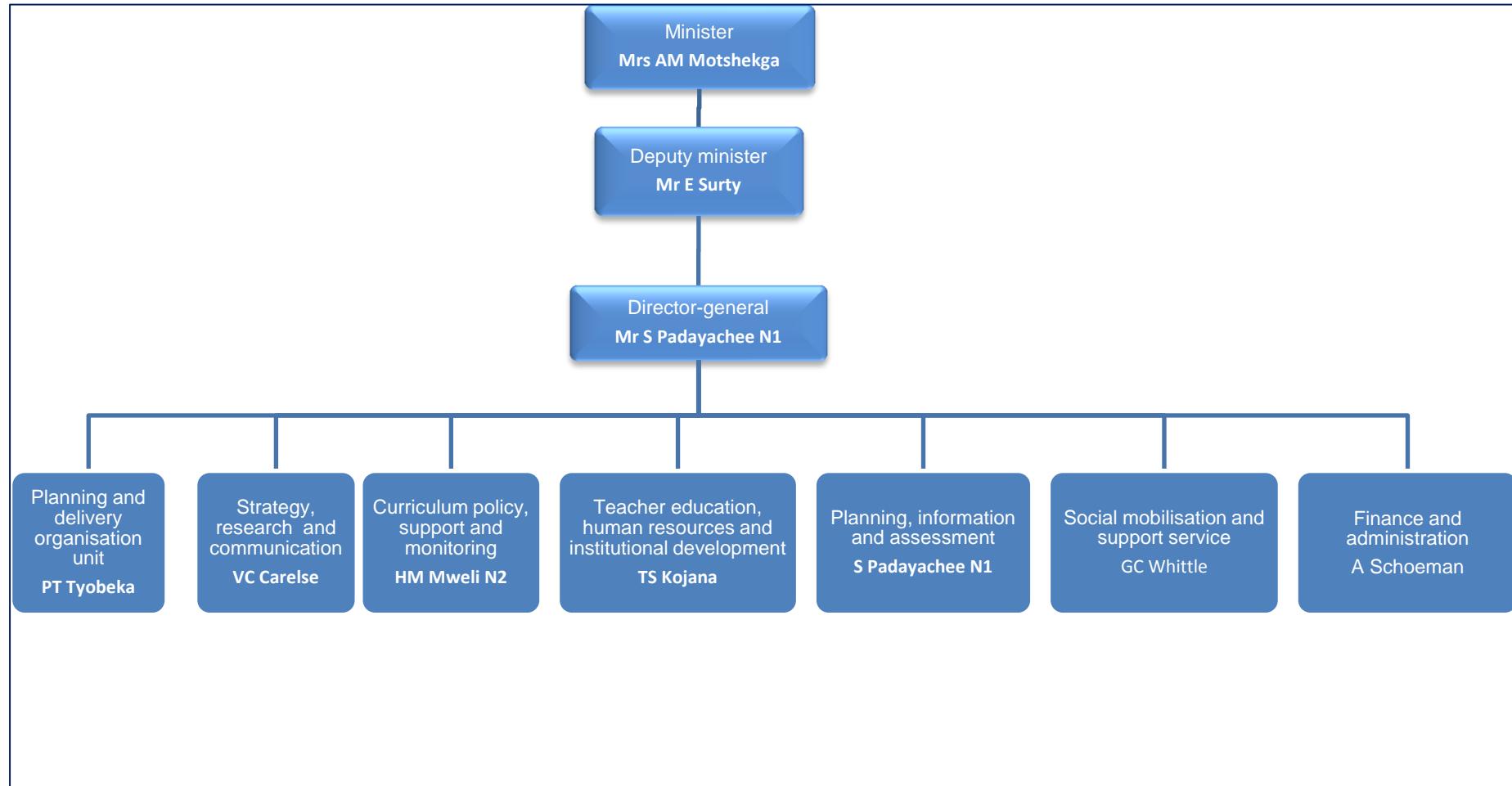
*Our vision is of a South Africa in which all our people will have access to lifelong learning, education and training opportunities, which will, in turn, contribute towards improving the quality of life and building a peaceful, prosperous and democratic South Africa.*

#### Mission

The mission of the DBE as per the annual report is as follows:

*Our mission is to provide leadership in the establishment of a South African education system for the 21st century.*

## 1.4 Organisational structure



N1 - Mr S Padayachee was the acting Director-General of the DBE up to 12 August 2015

N2 - Mr HM Mweli was appointed as the Director-General of the DBE from 13 August 2015

## 2. Audit opinion history

| Audit opinions                                | 14-15 | 13-14 | 12-13 | 11-12 | 10-11 |
|---|-------|-------|-------|-------|-------|
| • Department of Basic Education (DBE)         |       |       |       |       |       |
| • Education Labour Relations Council (ELRC)   |       |       |       |       |       |
| • South African Council of Educators (SACE) # |       |       |       |       |       |
| • Umalusi #                                   |       |       |       |       |       |
| Qualification areas                           | 14-15 | 13-14 | 12-13 | 11-12 | 10-11 |
| • None  |       |       |       |       |       |
| Predetermined objectives                      | 14-15 | 13-14 | 12-13 | 11-12 | 10-11 |
| • DBE   | ✓     | ✓     | ✓     | ✓     | ✓     |
| • ELRC  | ✓     | ✓     | ✓     | ✓     | ✓     |
| • SACE #                                      | -     | ✓     | ✓     | ✓     | ✓     |
| • Umalusi #                                   | ✓     | -     | ✓     | ✓     | ✓     |
| Compliance with laws and regulations          | 14-15 | 13-14 | 12-13 | 11-12 | 10-11 |
| • DBE   | ✓     | ✓     | ✓     | ✓     | ✓     |
| • ELRC  | ✓     | ✓     | ✓     | ✓     | ✓     |
| • SACE #                                      | ✓     | ✓     | -     | -     | -     |
| • Umalusi #                                   | -     | -     | -     | -     | -     |

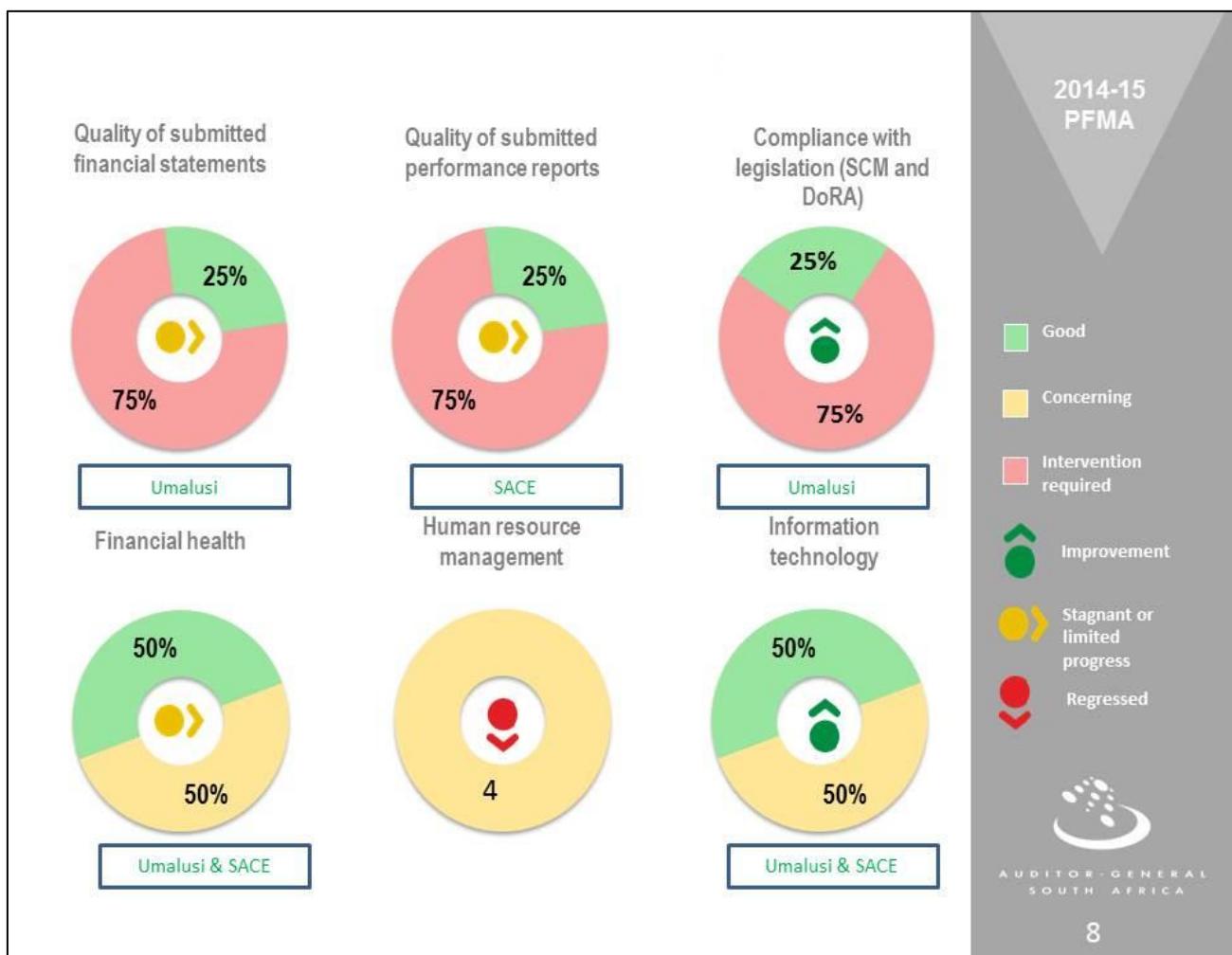
### AUDIT OPINION LEGEND

|  |  |
|--|--|
| <span style="background-color: green; width: 15px; height: 15px; display: inline-block;"></span>     | Clean audit opinion: No findings on PDO and Compliance                           |
| <span style="background-color: yellow; width: 15px; height: 15px; display: inline-block;"></span>    | Unqualified with findings on PDO and Compliance                                  |
| <span style="background-color: pink; width: 15px; height: 15px; display: inline-block;"></span>      | Qualified audit opinion (with/without findings)                                  |
| <span style="background-color: red; width: 15px; height: 15px; display: inline-block;"></span>       | Disclaimer/adverse audit opinion   |
| <span style="background-color: white; width: 15px; height: 15px; display: inline-block;"></span>     | Entity not yet established   |
| <span style="background-color: lightblue; width: 15px; height: 15px; display: inline-block;"></span> | Department/entity had findings (in the related matter)                           |
| <span style="background-color: black; width: 15px; height: 15px; display: inline-block;"></span>     | Section (4)(3) Public Entity not audited by the AGSA as per the Public Audit Act |

## 2.1 Emphasis of matters

| Department/Entity | Emphasis of matter raised  |
|-------------------|--|
| DBE               | <p><b>Accruals and payables exceeding 30 days deemed unauthorised expenditure</b></p> <p><b>(Annual report reference: Page 198 par 8-9)</b></p> <p>Accruals and payables that exceeded the payment term of 30 days as required by treasury regulation 8.2.3 amounted to R329 928 000. This amount, in turn, exceeded the voted funds to be surrendered of R167 458 000 as disclosed in note 14 to the financial statements as per the statement of financial performance by R162 470 000. The amount of R162 470 000 would therefore have constituted unauthorised expenditure had the amounts due been paid in a timely manner. This was mainly a result of material underspending of the infrastructure budget during the 2012-13 and 2013-14 financial years. The decrease in the infrastructure budget was compounded by the increased performance in delivery by contractors during the current financial year and the rejection of the application for roll-over funds by the National Treasury.</p> |
|                   | <p><b>Payables</b></p> <p><b>(Annual report reference: Page 198 par 10)</b></p> <p>The department received money from an implementing agent for infrastructure expenditure incurred during the 2014-15 financial year without the approval of the minister of Finance or an official authorised by the minister of Finance, and without the agreement of the department, in contravention of section 66(2) of the PFMA. The implementing agent deposited the money into the department's bank account without prior approval from the department and the expenditure incurred in this regard was recorded by the department. This is disclosed in note 16 to the financial statements.</p>   |
| ELRC              | <p><b>Delisting from the PFMA</b></p> <p>The ELRC was delisted in terms of the PFMA and was to operate in terms of the Labour Relations Act, 1995 (Act No. 66 of 1995) (as amended) as from 1 April 2015.</p>  |

### 3. Key focus areas



### 3.1 Material errors/omissions in submitted annual financial statements

| Department/<br>Entity | Finding  | Root cause  | Recommendation  |
|-----------------------|--|---|---|
| DBE                   | <p>The DBE and the ELRC received unqualified audit opinions only because they corrected all the misstatements identified through the auditing process.</p> <p>Both the DBE and the ELRC submitted financial statements for auditing which contained material misstatements.</p> <p>The DBE's financial statements contained misstatements in the areas of immovable tangible capital assets, accruals and payables, commitments and accrued departmental revenue.</p> <p>The ELRC's financial statements contained misstatements in the areas of property, plant and equipment, trade and other payables, cash flow statement, prior period error note, commitments and irregular expenditure.</p> | <p>The monthly financial accounts prepared were not complete as the monthly reconciliations were not in respect of all financial statement line items (in particular disclosure notes).</p> <p>As a result the review of the financial statements did not identify misstatements on a monthly basis.</p> <p>Although the Programme Support Unit (PSU) in the infrastructure unit exists, the resources were not effectively managed to ensure accurate financial reporting on a monthly basis – line items impacted for the infrastructure programme were: commitments, accruals, immovable assets.</p> | <p>The DBE and ELRC should implement monthly disciplines of record keeping, reconciling and review of transactions to ensure the credibility and completeness of monthly and quarterly financial reporting.</p> <p>The DBE should enhance the skills and resources in the infrastructure and internal audit units to address capacity challenges relating to record keeping and financial reporting. This will also limit dependency on implementing agents appointed.</p> <p>Management should monitor progress in the implementation of the audit action plans on an ongoing basis to ensure that milestones and deliverables set are achieved.</p> |
| SACE                  | Material misstatements were noted in the financial statements during the audit that were not prevented or detected by the entity's system of internal control.   | Control weaknesses in record keeping were limited as these did not include reconciliations of all line items in the annual financial statements.  | Improvement in controls in respect of record keeping during the preparation of monthly financial reporting to include all line items and disclosure notes in the annual financial statements.   |

### 3.1.1 Comments on additional AGSA interactions to help improve financial outcomes

| Department/Entity        | Additional interaction/added service (e.g. workshops etc.)   | Impact/Outcome   |
|--------------------------|--|--|
| DBE and education sector | Workshops were held with various oversight committees of the DBE such as the Council of Education Ministers and the HEDCOM sub-committees on planning, finance and internal audit to discuss audit outcomes for the prior year. Root causes that led to the findings were discussed and recommendations were made. | Although the audit outcome for the DBE remained the same, there was a notable improvement with regard to the extent of the findings reported when compared to the prior years. |

### 3.2 Predetermined objectives

| Department/<br>Entity | Finding  | Root cause  | Recommendation  |
|-----------------------|--|---|---|
| DBE                   | Targets per the programmes audited were not reliable when compared to the source information/ evidence provided. | Although a review of quarterly performance reports against related evidence was performed on a quarterly basis by the monitoring and evaluation unit, the evidence was not evaluated against the approved technical indicator descriptions included with the annual performance plan (APP) to ensure that the necessary and relevant information was provided to support achievements reported against the predetermined objectives by the respective branches.<br><br>Oversight of information that resided at provincial level remained a challenge mainly as a result of the lack of resources at the department to perform this function. As a result, the controls were inadequate to prevent and detect errors. | Reported performance results should be reconciled to documentary evidence on a monthly basis against the technical indicator descriptions to provide assurance regarding the credibility of performance reporting.<br><br>Action plans should be developed to address challenges for complete and accurate performance reporting. The latter should include action plans to address the challenges faced in reporting on the performance of provincial education departments in the annual performance report of the DBE. This will enforce management's commitment to improve performance reporting. |
| SACE                  | No material findings were identified on the reliability and usefulness of the reported performance information.  | Not applicable  | <i>Not applicable</i>   |

| Department/<br>Entity | Finding  | Root cause  | Recommendation  |
|-----------------------|--|---|---|
| ELRC                  | Performance indicators for the entity were not well defined and they did not have a clear strategy for consistent collection of data that would be easy to understand and use, as required by the FMPPI. | The lack of technical indicator descriptions and formal standard operating procedures and documented system descriptions was the root cause that resulted in the finding. | Technical indicator descriptions and standard operating procedures and documented system descriptions should be developed when the APP is prepared. |
| Umalusi               | Performance indicators per the APP/strategic plan were not specific in identifying the nature and required level of performance as required by the FMPPI.  | The lack of technical indicator descriptions and formal standard operating procedures and documented system descriptions was the root cause that resulted in the finding. | Technical indicator descriptions and standard operating procedures and documented system descriptions should be developed when the APP is prepared. |

### 3.2.1 Comments on additional AGSA interactions to help improve AOPO outcomes

| Department/Entity | Additional interaction/added service (e.g. workshops etc.)   | Impact/Outcome   |
|-------------------|--|--|
| DBE               | As part of the proactive audit, an assessment of the 2015-16 APP was performed before tabling to Parliament. | A decrease in the number of findings on the usefulness criteria for the DBE and the education sector as a result of the proactive audit performed. |

### 3.3 Compliance with legislation

| Department/Entity | Finding  | Root cause   | Recommendation   |
|-------------------|--|--|--|
| DBE               | <p><b>Expenditure management</b></p> <p>The accounting officer did not take effective steps to prevent irregular and unauthorised expenditure as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.</p> | <p>Instances of non-compliance were identified in the areas of supply chain management (SCM) performed at implementing agents because of ineffective oversight by the department over SCM compliance laws and regulations by the implementing agents.</p> <p>Consequence</p> | <p>Controls in place such as the attendance of bid adjudication committee meetings should be more effective in detecting non-compliance with SCM requirements by implementing agents before contracts are signed.</p> <p>Clauses per the agreements with implementing agents should be enforced where there is non-compliance with SCM requirements, thereby enforcing consequence</p> |

| Department/Entity | Finding   | Root cause  | Recommendation  |
|-------------------|---|---|---|
|                   |   | management processes with implementing agents were not always enforced by the DBE as per the clauses of the signed agreements to ensure that the non-compliance with SCM requirements did not recur.  | management processes.   |
|                   | Material errors/omissions in submitted annual financial statements  | Control weaknesses in record keeping were limited as it did not address disclosure notes line items in the annual financial statements.   | Improvement in controls in respect of record keeping during the preparation of monthly financial reporting. Moreover, management review for completeness and accuracy should include all line items in the annual financial statements.   |
| SACE              | Material errors/omissions in submitted annual financial statements  | Controls with regard to monthly financial reporting were inadequate to detect material errors/omissions and as a result, there was a dependency on audit effort to ensure that the financial statements per the annual report were complete and accurate. |   |
| ELRC              | Material errors/omissions in submitted annual financial statements<br><br>Expenditure management<br><br>The accounting authority did not take effective steps to prevent irregular expenditure and fruitless and wasteful expenditure, as required by section 51(1) (b) (ii) of the PFMA. | Goods and services with a transaction value below R500 000 were procured without obtaining the required price quotations, as required by treasury regulation 16A6.1.  | Controls should be in place to ensure that goods and services with a transaction value below R500 000 are procured by obtaining the required price quotations, as required by treasury regulation 16A6.1, to prevent irregular expenditure and fruitless and wasteful expenditure, as required by section 51(1) (b) (ii) of the PFMA. |

### 3.4 Financial health

| Department/Entity | Finding  | Root cause  | Recommendation  |
|-------------------|----------|---|---|
| DBE               | Accruals | The department <u>might</u> be exposed to further unauthorised expenditure/ <u>overruns</u> during the upcoming financial year/s as a result of a significant portion of the 2015-16 budget being used to pay for expenditure incurred during the 2014-15 financial year that is presently disclosed as accruals. The actual expenditure on the ASIDI programme is also expected to increase significantly. | Improve controls in place to enhance cash flow management in line with the approved budget requirements.<br><br>The department should ensure that efficiency savings are realised through the intended building of schools via enforcing strict financial management discipline processes intended to prevent overruns on projects, selecting the most cost-effective contractors, etc. |

### 3.5 Human resource management and consequence management

| Department/Entity | Finding  | Root cause   | Recommendation  |
|-------------------|--|--|---|
| DBE               | Progress in the implementation of the action plans developed to address prior year matters was not monitored on an ongoing basis to ensure that milestones and deliverables were achieved. | The performance management system of the DBE did not align employees' performance contracts to the department's annual performance plan. Performance reviews therefore did not ensure that officials were held accountable for poor performance and not achieving the performance targets set. | Strengthen the performance management system of the DBE to align employees' performance contracts to the department's annual performance plan. Performance reviews should focus on officials being held accountable for not achieving their performance targets and any transgressions. This will improve accountability and minimise the environment where poor performance and transgressions continue. |

| Department/<br>Entity | Finding  | Root cause  | Recommendation   |
|-----------------------|--|---|--|
|                       | 95% of the irregular expenditure incurred by the DBE was as a result of non-compliance with supply chain management (SCM) requirements when appointing agents to manage the infrastructure programme of the department. The remaining 5% was a result of non-compliance with SCM policies during the competitive bidding process when acquiring goods and services. Contracts were awarded to bidders based on preference points that were not allocated according to the requirements of the Preferential Procurement Policy Framework Act and its regulations. | The resources at the department were inadequate to monitor and enforce compliance with procurement processes when appointing implementing agents and ensure that the procurement processes followed by implementing agents were aligned to the department's SCM policies. | Recruit personnel that will perform the oversight and monitoring functions, particularly of appointed implementing agents' adherence to the agreed terms and conditions. |

### 3.6 Information technology (control environment)

| Department/<br>Entity | Finding   | Root cause  | Recommendation  |
|-----------------------|---|---|---|
| DBE                   | <p>The DBE is commended for ensuring that information technology (IT) governance controls were adequately maintained for the 2014-15 financial year.</p> <p>We nevertheless noted findings on user access management controls within the performance information systems and the network security controls environment.</p> | This was due to capacity constraints at SITA, while the former was a result of the workload on the system administrators as only ad-hoc reviews were performed to determine unauthorised access and logon violations. | <p>The following controls should be strengthened to create a sound information technology environment that supports the mandate of the department:</p> <ul style="list-style-type: none"> <li>• The IT unit should evaluate the adequacy of the existing capacity required to perform the IT function.</li> <li>• Action plans should be developed to address the root causes that led to the findings to prevent a recurrence and support credible reporting.</li> </ul> |
| ELRC (IT governance)  | An information technology (IT) governance framework had not yet been established.   | The ELRC did not have an IT manager in the 2014-15 financial year, however, one was appointed in 2015-16 to   | Executive management is encouraged to expedite the development and implementation of a corporate governance of  |

| Department/<br>Entity        | Finding   | Root cause  | Recommendation   |
|------------------------------|---|---|--|
|                              |   | develop the IT governance framework.  | ICT framework.   |
| ELRC (IT service continuity) | A formal business continuity plan (BCP) had not been developed. Furthermore, an IT disaster recovery plan (DRP) had been developed but not yet formally approved. | There was a lack of capacity at the ELRC as the IT manager was only appointed during the 2015-16 financial year to assist with the development of the IT DRP. | A business impact analysis (BIA) should be performed to identify the most critical business operations and processes. Based on the results of the BIA, a BCP should be compiled. The existing DRP should then be updated to be aligned to the BCP. |

#### 4. Other matters of interest

(a) Unauthorised expenditure: *Expenditure not in accordance with the budget vote*

| Department/E<br>ntity | Unauthorised expenditure |                        |                        |   |  |
|-----------------------|--------------------------|------------------------|------------------------|---|--|
|                       | Movement                 | Amount<br>R<br>2014-15 | Amount<br>R<br>2013-14 | Root cause  | Recommendation   |
| DBE                   | ↑                        | 6 488 000              | R -                    | Control weaknesses in record keeping during the processing of payments did not forecast the budget availability in order to prevent and detect unauthorised expenditure in a timely manner. | The department should improve controls in record keeping to prevent unauthorised expenditure before payments are made. |

(b) Irregular expenditure: *Expenditure incurred in contravention of key legislation*

| Department/<br>Entity | Irregular expenditure |                            |                            |   |   |
|-----------------------|-----------------------|----------------------------|----------------------------|---|---|
|                       | Movement              | Amount<br>R'000<br>2014-15 | Amount<br>R'000<br>2013-14 | Root cause  | Recommendation  |
| DBE                   | ↓                     | 727 654                    | 771 299                    | Instances of non-compliance were identified in the areas of supply chain management (SCM) performed at implementing agents because of ineffective oversight by the department over SCM compliance laws and regulations by the implementing agents. Consequence management processes with implementing agents were | Controls in place such as the attendance of bid adjudication committee meetings should be more effective in detecting non-compliance with SCM requirements by implementing agents before contracts are signed.<br>Clauses per the agreements with implementing agents should be enforced in |

| Department/<br>Entity<br>Movement | Irregular expenditure      |                            |   |  |  |
|-----------------------------------|----------------------------|----------------------------|---|--|--|
|                                   | Amount<br>R'000<br>2014-15 | Amount<br>R'000<br>2013-14 | Root cause  |  | Recommendation   |
|                                   |                            |                            | not always enforced by the DBE as per the clauses of the signed agreements to ensure that the non-compliance with SCM requirements would not recur. |  | cases of non-compliance with SCM requirements, thereby enforcing consequence management processes. |

## 5. Drivers of internal controls

| Department/ Entity                 | Drivers of internal control  |                          |               |                         |                                    |               |                       |                                     |            |            |                     |                 |
|------------------------------------|------------------------------|--------------------------|---------------|-------------------------|------------------------------------|---------------|-----------------------|-------------------------------------|------------|------------|---------------------|-----------------|
|                                    | Leadership                   |                          |               |                         | Financial & performance management |               |                       |                                     | Governance |            |                     |                 |
|                                    | Effective leadership culture | Oversight responsibility | HR management | Policies and procedures | Action plans                       | IT governance | Proper record keeping | Processing and reconciling controls | Reporting  | Compliance | IT systems controls | Risk management |
| Department of Basic Education      | Green                        | Red                      | Yellow        | Yellow                  | Red                                | Green         | Red                   | Red                                 | Red        | Yellow     | Yellow              | Yellow          |
| Education Labour Relations Council |                              | Yellow                   | Green         | Green                   |                                    | Yellow        |                       |                                     |            | Green      | Green               | Yellow          |
| South African Council of Educators | Green                        | Yellow                   | Green         | Yellow                  | Green                              | Yellow        | Green                 | Yellow                              | Green      | Green      | Green               | Green           |
| Umalusi                            | Green                        | Green                    | Green         | Green                   | Green                              | Green         | Green                 | Yellow                              | Green      | Green      | Green               | Green           |

## 6. Other AGSA reports

### 6.1 Investigations

At the date of the audit reports no information had come to our attention on investigations initiated by the department and its entities during the financial year.

### 6.2 Performance audits

No stand-alone performance audits were in progress or finalised during the 2014-15 financial year. During the 2014-15 audit, performance audits were incorporated into the education sector audit with specific focus on the management of education districts and teachers' professional development.

## 7. Minister's commitments and progress on these commitments

The following includes the previous year's commitments and new commitments made:

| Focus area   | Commitment  | Due date      | Status   |
|--|---|---------------|--|
| Action plan to address internal and external audit findings  | Strengthen performance management in the department to ensure individual commitment.  | March 2015    | In progress – The action plans are to be monitored to ensure that the milestones and deliverables set are achieved.  |
| Action plan to address internal and external audit findings  | Appoint suitably skilled officials for all phases of the infrastructure delivery process and strengthen leadership oversight in this area, including review of quarterly reporting on performance by the monitoring and evaluation unit.  | March 2015    | In progress – The department is in the process of the finalisation of the reconfiguration exercise to ensure that the establishment addresses all the resourcing requirements necessary. |
| Action plan to address internal and external audit findings  | Implement daily, weekly and monthly checks and balances to ensure the credibility and completeness of financial and performance information presented to management and oversight committees.   | Ongoing       | In progress – The extent of findings reported in the current year had been reduced when compared to the prior audit.   |
| Action plan to address internal and external audit findings  | Ensuring that effective internal controls are implemented across all three levels (financial administration, performance information and compliance with laws and regulations) at the national department.<br>The DBE to prepare complete monthly financial and performance reports that include disclosure items and also encourage this at all provincial departments of education. | 31 March 2016 | New commitment made in the year under review   |
| Action plan to address internal and external audit findings. | Ensure alignment of strategic objectives to all individuals' performance contracts.   | March 2016    | New commitment made in the year under review   |
| Action plan to address internal and external audit findings. | Continuous oversight monitoring of provinces on areas affecting the management of predetermined objectives (service delivery) and management of conditional grants.   | March 2016    | New commitment made in the year under review   |

### Status legend

|   |                                     |
|---|-------------------------------------|
| <span style="background-color: green; width: 15px; height: 15px; display: inline-block;"></span>  | Commitment has been implemented     |
| <span style="background-color: yellow; width: 15px; height: 15px; display: inline-block;"></span> | Commitment in progress              |
| <span style="background-color: red; width: 15px; height: 15px; display: inline-block;"></span>    | Commitment has not been implemented |
| <span style="background-color: white; width: 15px; height: 15px; display: inline-block;"></span>  | New commitment made in current year |

## 8. Sector audit outcomes (2014-15)

| Auditee       | Outcomes (2014-15)           |      |  | Outcomes (2013-14)        |      |  | Movement |
|---------------|------------------------------|------|--|---------------------------|------|--|----------|
|               | Audit opinion                | PDOs | Non-compliance with laws and regulations | Audit opinion             | PDOs | Non-compliance with laws and regulations |          |
| Eastern Cape  | Qualified                    | Yes  | Yes                                      | Qualified                 | Yes  | Yes                                      | ↔        |
| Free State    | Unqualified with findings    | Yes  | Yes                                      | Qualified                 | Yes  | Yes                                      | ↑        |
| Gauteng       | Unqualified with findings    | No   | Yes                                      | Unqualified with findings | No   | Yes                                      | ↔        |
| KwaZulu-Natal | Unqualified with findings    | Yes  | Yes                                      | Qualified                 | Yes  | Yes                                      | ↑        |
| Limpopo       | Disclaimer                   | Yes  | Yes                                      | Disclaimer                | Yes  | Yes                                      | ↔        |
| Northern Cape | Unqualified with findings    | Yes  | Yes                                      | Qualified                 | Yes  | Yes                                      | ↑        |
| North West    | Unqualified with findings    | Yes  | Yes                                      | Unqualified with findings | Yes  | Yes                                      | ↔        |
| Mpumalanga    | Qualified                    | No   | Yes                                      | Unqualified with findings | Yes  | Yes                                      | ↓        |
| Western Cape  | Unqualified with no findings | No   | No                                       | Unqualified with findings | No   | Yes                                      | ↑        |
| National      | Unqualified with findings    | Yes  | Yes                                      | Unqualified with findings | Yes  | Yes                                      | ↔        |