

Annexure 3: Auditees' audit opinions over the past five years

Annexure B

Number	Auditee	Auditee type	Portfolio	Audit opinions				
				2017-18	2016-17	2015-16	2014-15	2013-14
Unqualified with no findings								
1	Civilian Secretariat for Police	DP	Nat					
2	Communications	DP	Nat					
3	Economic Development	DP	Nat					
4	Planning, Monitoring and Evaluation	DP	Nat					
5	Public Enterprises	DP	Nat					
6	Science and Technology	DP	Nat					
7	Sport and Recreation South Africa	DP	Nat					
8	Trade and Industry	DP	Nat					
9	Traditional Affairs	DP	Nat					
10	Government Communications and Information System	DP	Nat					
11	Office of the Chief Justice	DP	Nat					
12	Parliament of the Republic of South Africa	DP	Nat					
13	Agricultural Land Holding Account	PE	Nat					
14	Banking Sector Education and Training Authority (BANKSETA)	PE	Nat					
15	Chemical Industries Education and Training Authority	PE	Nat					
16	Companies and Intellectual Property Commission	PE	Nat					
17	Construction Education and Training Authority	PE	Nat					
18	Council for Scientific and Industrial Research (CSIR)	PE	Nat					
19	Council for the Built Environment (CBE)	PE	Nat					
20	Cross-Border Road Transport Agency	PE	Nat					
21	Development Bank of Southern Africa	PE	Nat					
22	Education, Training and Development Practices Sector Education and Training Authority	PE	Nat					
23	Ekurhuleni East TVET College	PE	Nat					
24	False Bay TVET College	PE	Nat					
25	Financial Services Board	PE	Nat					
26	Food and Beverages Manufacturing Industry Sector Education Training Authority	PE	Nat					
27	Guardians Fund	PE	Nat					
28	Human Sciences Research Council	PE	Nat					
29	Independent Regulatory Board for Auditors	PE	Nat					
30	Insurance Sector Education and Training Authority (INSETA)	PE	Nat					
31	International Trade Administration Commission	PE	Nat					
32	Legal Aid South Africa	PE	Nat					

33	MINTEK	PE	Nat						
34	National Agricultural Marketing Council	PE	Nat						
35	National Consumer Commission	PE	Nat						
36	National Consumer Tribunal	PE	Nat						
37	National Credit Regulator	PE	Nat						
38	National Energy Regulator of South Africa	PE	Nat						
39	National Gambling Board	PE	Nat						
40	National Lottery Distribution Trust Fund	PE	Nat						
41	National Youth Development Agency	PE	Nat						
42	Office of the Valuer-General	PE	Nat						
43	Office of the Ombud for Financial Service Providers	PE	Nat						
44	Office of the Pension Funds Adjudicator	PE	Nat						
	Public Investment Corporation	PE	Nat						
46	Quality Council for Trades and Occupations	PE	Nat						
47	Deeds Registration Trading Account	PE	Nat						
48	South African Civil Aviation Authority	PE	Nat						
49	Services Sector Education and Training Authority (Services SETA)	PE	Nat						
50	Small Enterprise Development Agency	PE	Nat						
51	South Africa Heritage Resources Agency	PE	Nat						
52	South African Local Government Association (SALGA)	PE	Nat						
53	South African National Energy Development Institute	PE	Nat						
54	South Cape TVET College	PE	Nat						
55	Special Investigating Unit	PE	Nat						
56	Third Party Funds (Monies in Trust)	PE	Nat						
57	Safety and Liaison	DP	EC						
58	Provincial Treasury	DP	EC						
59	East London Industrial Development Zone	PE	EC						
60	Eastern Cape Parks and Tourism Agency	PE	EC						
61	Cooperative Governance and Traditional Affairs	DP	GP						
62	Economic Development	DP	GP						
63	e-Government	DP	GP						
64	Social Development	DP	GP						
65	Office of the Premier	DP	GP						
66	Provincial Legislature	DP	GP						
67	Provincial Treasury	DP	GP						
68	Gauteng Enterprise Propeller	PE	GP						
69	Gauteng Growth and Development Agency	PE	GP						
70	Gauteng Partnership Fund	PE	GP						
71	Gautrain Management Agency	PE	GP						

72	Supplier Park Development Company	PE	GP					
73	Provincial Treasury	DP	KZN					
74	Dube TradePort Company	PE	KZN					
75	KZN Housing Fund	PE	KZN					
76	Provincial Treasury	DP	LP					
77	Provincial Treasury	DP	NW					
78	Economic Development and Tourism	DP	NC					
79	Office of the Premier	DP	NC					
80	Provincial Treasury	DP	NC					
81	Community Safety	DP	WC					
82	Cultural Affairs and Sport	DP	WC					
83	Office of the Premier	DP	WC					
84	Economic Development and Tourism	DP	WC					
85	Education	DP	WC					
86	Human Settlements	DP	WC					
87	Local Government	DP	WC					
88	Provincial Treasury	DP	WC					
89	Social Development	DP	WC					
90	Transport and Public Works	DP	WC					
91	Provincial Parliament	DP	WC					
92	Western Cape Gambling and Racing Board	PE	WC					
93	Government Motor Transport	PE	WC					
94	Saldanha Bay IDZ Licencing Company	PE	WC					
95	Western Cape Nature Conservation Board	PE	WC					
96	Co-operative Governance and Traditional Affairs	DP	MP					
97	Provincial Treasury	DP	MP					
98	Mpumalanga Economic Regulator	PE	MP					
99	Mpumalanga Regional Training Trust	PE	MP					

Unqualified with findings

100	Telecommunications and Postal Services	DP	Nat					
101	Agriculture, Forestry and Fisheries	DP	Nat					
102	Arts and Culture	DP	Nat					
103	Health	DP	Nat					
104	Higher Education and Training	DP	Nat					
105	Home Affairs	DP	Nat					
106	Human Settlements	DP	Nat					
107	Labour	DP	Nat					
108	Military Veterans	DP	Nat					
109	Mineral Resources	DP	Nat					

110	Public Service and Administration	DP	Nat					
111	Public Works	DP	Nat					
112	Rural Development and Land Reform	DP	Nat					
113	Small Business Development	DP	Nat					
114	Social Development	DP	Nat					
115	Tourism	DP	Nat					
116	Transport	DP	Nat					
117	Women	DP	Nat					
118	Independent Police Investigative Directorate	DP	Nat					
119	National School of Government	DP	Nat					
120	National Treasury	DP	Nat					
121	Public Service Commission	DP	Nat					
122	Statistics South Africa	DP	Nat					
123	The Presidency	DP	Nat					
124	African Renaissance and International Cooperation Fund	PE	Nat					
125	Agricultural Sector Education and Training (AGRISETA)	PE	Nat					
126	Airports Company South Africa	PE	Nat					
127	Armaments Corporation of South Africa	PE	Nat					
128	Brand SA	PE	Nat					
129	Buffalo City TVET College	PE	Nat					
130	CEF	PE	Nat					
131	College of Cape Town (TVET)	PE	Nat					
132	Commission for Conciliation, Mediation and Arbitration	PE	Nat					
133	Commission for the Promotion and Protection of the Rights of Cultural Religious and Linguistic Communities	PE	Nat					
134	Competition Commission	PE	Nat					
135	Construction Industry Development Board	PE	Nat					
136	Council for Geoscience	PE	Nat					
137	Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority	PE	Nat					
138	Driving Licence Card Account	PE	Nat					
139	Ekurhuleni West TVET College	PE	Nat					
140	Energy and Water Sector Education and Training Authority	PE	Nat					
141	Export Credit Insurance Corporation of South Africa	PE	Nat					
142	Fibre Processing Manufacturing Sector Education and Training Authority	PE	Nat					
143	Film and Publication Board	PE	Nat					
144	Finance and Accounting Services Sector Education Training Authority	PE	Nat					
145	Financial Intelligence Centre	PE	Nat					
146	Flavius Mareka TVET College	PE	Nat					
147	Gert Sibande TVET College	PE	Nat					
148	Government Pensions Administration Agency	PE	Nat					

149	Government Printing Works	PE	Nat					
150	Government Technical Advisory Centre (GTAC)	PE	Nat					
151	Health and Welfare Sector Education and Training Authority	PE	Nat					
152	Independent Electoral Commission	PE	Nat					
153	Iziko Museums of Cape Town	PE	Nat					
154	Land and Agricultural Bank of South Africa	PE	Nat					
155	Land Bank Insurance	PE	Nat					
156	Land Bank Life Insurance	PE	Nat					
157	Local Government Education and Training Authority	PE	Nat					
158	Lovedale TVET College	PE	Nat					
159	Maluti TVET College	PE	Nat					
160	Manufacturing Engineering and Related Services Education and Training Authority	PE	Nat					
161	Media Development Diversity Agency	PE	Nat					
162	Media, Information and Communication Technologies Sector Education and Training Authority	PE	Nat					
163	Mining Qualifications SETA	PE	Nat					
164	Mthashana TVET College	PE	Nat					
165	Municipal Demarcation Board	PE	Nat					
166	Municipal Infrastructure Support Agency	PE	Nat					
167	National Development Agency	PE	Nat					
168	National Nuclear Regulator	PE	Nat					
169	National Research Foundation	PE	Nat					
170	National School of Government Trading Entity	PE	Nat					
171	National Skills Fund	PE	Nat					
172	Nkangala TVET College	PE	Nat					
173	Northern Cape Rural TVET College	PE	Nat					
174	Northern Cape Urban TVET College	PE	Nat					
175	Northlink TVET College	PE	Nat					
176	Onderstepoort Biological Products	PE	Nat					
177	PetroSA Ghana	PE	Nat					
178	Port Elizabeth TVET College	PE	Nat					
179	Private Security Industry Regulatory Authority	PE	Nat					
180	Public Service Sector Education and Training Authority	PE	Nat					
181	Railway Safety Regulator	PE	Nat					
182	Road Accident Fund	PE	Nat					
183	Road Traffic Infringement Agency	PE	Nat					
184	Road Traffic Management Corporation	PE	Nat					
185	Robben Island Museum, Cape Town	PE	Nat					
186	South African Human Rights Commission	PE	Nat					
187	Safety and Security Sector Education and Training Authority (SASSETA)	PE	Nat					

188	South African Revenue Services (Own Account)	PE	Nat					
189	SFF Association NPC	PE	Nat					
190	Sheltered Employment Factories	PE	Nat					
191	South Africa Diamond and Precious Metals Regulator	PE	Nat					
192	South African National Parks	PE	Nat					
193	The South African National Roads Agency	PE	Nat					
194	South African Qualifications Authority	PE	Nat					
195	South African Tourism	PE	Nat					
196	South African Weather Services	PE	Nat					
197	State Diamond Trader	PE	Nat					
198	State Information Technology Agency	PE	Nat					
199	Commission on Gender Equality	PE	Nat					
200	Financial and Fiscal Commission	PE	Nat					
201	Independent Communications Authority of South Africa	PE	Nat					
202	The Petroleum Oil and Gas Corporation	PE	Nat					
203	The Public Protector of South Africa	PE	Nat					
204	SA Agency for Promotion of Petroleum Exploration and Exploitation	PE	Nat					
205	Thekwini TVET College	PE	Nat					
206	Transport Education and Training Authority (TETA)	PE	Nat					
207	Unemployment Insurance Fund	PE	Nat					
208	West Coast TVET College	PE	Nat					
209	Western College for TVET	PE	Nat					
210	Wholesale and Retail Sector Education and Training Authority	PE	Nat					
211	CoOperative Governance and Traditional Affairs	DP	EC					
212	Economic Development, Environmental Affairs and Tourism	DP	EC					
213	Health	DP	EC					
214	Human Settlements	DP	EC					
215	Rural Development and Agrarian Reform	DP	EC					
216	Sport, Recreation, Arts and Culture	DP	EC					
217	Transport	DP	EC					
218	Office of the Premier	DP	EC					
219	Provincial Legislature	DP	EC					
220	Roads and Public Works	DP	EC					
221	Eastern Cape Development Corporation	PE	EC					
222	Eastern Cape Government Fleet Management Services	PE	EC					
223	Eastern Cape Rural Development Agency	PE	EC					
224	Mayibuye Transport Corporation	PE	EC					
225	Cooperative Governance and Traditional Affairs	DP	FS					
226	Education	DP	FS					

227	Health	DP	FS					
228	Provincial Treasury	DP	FS					
229	Public Works and Infrastructure	DP	FS					
230	Social Development	DP	FS					
231	Free State Development Corporation	PE	FS					
232	Maluti-A-Phofung IDZ RF	PE	FS					
233	Agriculture and Rural Development	DP	GP					
234	Community Safety	DP	GP					
235	Education	DP	GP					
236	Health	DP	GP					
237	Human Settlements	DP	GP					
238	Infrastructure Development	DP	GP					
239	Roads and Transport	DP	GP					
240	Sports, Arts, Culture and Recreation	DP	GP					
241	Gauteng Housing Fund	PE	GP					
242	Gauteng Medical Supplies Depot	PE	GP					
243	g-Fleet Management	PE	GP					
244	Arts and Culture	DP	KZN					
245	Community Safety and Liaison	DP	KZN					
246	Economic Development, Environmental Affairs and Tourism	DP	KZN					
247	Education	DP	KZN					
248	Human Settlements	DP	KZN					
249	Office of the Premier	DP	KZN					
250	Provincial Legislature	DP	KZN					
251	Public Works	DP	KZN					
252	Social Development	DP	KZN					
253	Sport and Recreation	DP	KZN					
254	KwaZulu-Natal Gaming and Betting Board	PE	KZN					
255	Ithala Development Finance Corporation	PE	KZN					
256	Ithala Limited	PE	KZN					
257	Natal Sharks Board	PE	KZN					
258	KwaZulu-Natal Nature Conservation Board	PE	KZN					
259	KwaZulu-Natal Provincial Pharmaceutical Supply Depot	PE	KZN					
260	Agriculture and Rural Development	DP	LP					
261	Community Safety	DP	LP					
262	Cooperative Governance, Human Settlements and Traditional Affairs	DP	LP					
263	Office of the Premier	DP	LP					
264	Provincial Legislature	DP	LP					
265	Social Development	DP	LP					

266	Transport	DP	LP					
267	Corridor Mining Resources	PE	LP					
268	Limpopo Gambling Board	PE	LP					
269	Limpopo Tourism Agency	PE	LP					
270	Limpopo Roads Agency	PE	LP					
271	Economic and Enterprise Development	DP	NW					
272	Education and Sports Development	DP	NW					
273	Provincial Legislature	DP	NW					
274	Tourism	DP	NW					
275	Atteridgeville Bus Services	PE	NW					
276	North West Star	PE	NW					
277	Co-Operative Governance, Human Settlements and Traditional Affairs	DP	NC					
278	Education	DP	NC					
279	Environment and Nature Conservation	DP	NC					
280	Provincial Legislature	DP	NC					
281	Roads and Public Works	DP	NC					
282	Social Development	DP	NC					
283	Sport, Arts and Culture	DP	NC					
284	Transport, Safety and Liaison	DP	NC					
285	Health	DP	WC					
286	Western Cape Tourism, Trade and Investment Promotion Agency	PE	WC					
287	Culture, Sport and Recreation	DP	MP					
288	Agriculture, Rural Development, Land and Environmental Affairs	DP	MP					
289	Economic Development and Tourism	DP	MP					
290	Education	DP	MP					
291	Human Settlement	DP	MP					
292	Office of the Premier	DP	MP					
293	Provincial Legislature	DP	MP					
294	Social Development	DP	MP					
295	Mpumalanga Tourism and Parks Agency	PE	MP					

Qualified with findings

296	Basic Education	DP	Nat					
297	Correctional Services	DP	Nat					
298	Defence	DP	Nat					
299	International Relations and Co-operation	DP	Nat					
300	Justice and Constitutional Development	DP	Nat					
301	Water and Sanitation	DP	Nat					
302	Agricultural Research Council	PE	Nat					
303	Boland TVET College	PE	Nat					

304	Capricorn TVET College	PE	Nat						
305	Central JHB TVET College	PE	Nat						
306	Coastal TVET College	PE	Nat						
307	Ditsong: Museums of South Africa	PE	Nat						
308	East Cape Midlands TVET College	PE	Nat						
309	Elangeni TVET College	PE	Nat						
310	Esayidi TVET College	PE	Nat						
311	Freedom Park Trust	PE	Nat						
312	Goldfields TVET College	PE	Nat						
313	Ikhala TVET College	PE	Nat						
314	Ingwe TVET College	PE	Nat						
315	King Hintsa TVET College	PE	Nat						
316	King Sabatha Dalindyebo TVET College	PE	Nat						
317	Letaba TVET College	PE	Nat						
318	Majuba TVET College	PE	Nat						
319	Marine Living Resources Fund	PE	Nat						
320	Mnambithi TVET College	PE	Nat						
321	Mopani South East TVET College	PE	Nat						
322	Motheo TVET College	PE	Nat						
323	National Economic Development and Labour Council	PE	Nat						
324	National Home Builders Registration Council	PE	Nat						
325	National Library of South Africa	PE	Nat						
326	National Lotteries Commission	PE	Nat						
327	National Regulator for Compulsory Specifications	PE	Nat						
328	National Student Financial Aid Scheme	PE	Nat						
329	Orbit TVET College	PE	Nat						
330	Pan South African Language Board	PE	Nat						
331	South African Maritime Safety Authority	PE	Nat						
332	Sekhukhune TVET College	PE	Nat						
333	South African Social Security Agency (SASSA)	PE	Nat						
334	Special Defence Account	PE	Nat						
335	Tshwane South TVET College	PE	Nat						
336	Umfolozi TVET College	PE	Nat						
337	Umgungundlovu TVET College	PE	Nat						
338	Vhembe TVET College	PE	Nat						
339	Water Trading Entity	PE	Nat						
340	Waterberg TVET College	PE	Nat						
341	Social Development	DP	EC						
342	Education	DP	EC						

343	COEGA Development Corporation	PE	EC						
344	Economic, Small Business Development, Tourism and Environmental Affairs	DP	FS						
345	Provincial Legislature	DP	FS						
346	Human Settlements	DP	FS						
347	Police, Roads and Transport	DP	FS						
348	Central Medical Trading Account	PE	FS						
349	Agriculture and Rural Development	DP	KZN						
350	Co-operative Governance and Traditional Affairs	DP	KZN						
351	Health	DP	KZN						
352	Transport	DP	KZN						
353	Traditional Levies and Trust Account	PE	KZN						
354	Economic Development, Environment and Tourism	DP	LP						
355	Education	DP	LP						
356	Health	DP	LP						
357	Public Works, Roads and Infrastructure	DP	LP						
358	Sport, Arts and Culture	DP	LP						
359	Gateway Airport Authority	PE	LP						
360	Great North Transport	PE	LP						
361	Limpopo Economic Development Agency	PE	LP						
362	Community Safety and Transport Management	DP	NW						
363	Culture, Arts and Traditional Affairs	DP	NW						
364	Local Government and Human Settlements	DP	NW						
365	Public Works and Roads	DP	NW						
366	Rural, Environment and Agricultural Development	DP	NW						
367	North West Parks Board	PE	NW						
368	North West Tourism Board	PE	NW						
369	North West Transport Investments	PE	NW						
370	Agriculture, Land Reform and Rural Development	DP	NC						
371	Health	DP	NC						
372	Agriculture	DP	WC						
373	Community Safety, Security and Liaison	DP	MP						
374	Health	DP	MP						
375	Public Works, Roads and Transport	DP	MP						
376	Mpumalanga Economic Growth Agency	PE	MP						
Adverse with findings									
377	Community Schemes Ombuds Service	PE	Nat						
378	Free State Fleet Management Trading Entity	PE	FS						
Disclaimed with findings									
379	Autopax	PE	Nat						

380	Compensation Fund	PE	Nat					
381	Ehlanzeni TVET College	PE	Nat					
382	Lephalale TVET College	PE	Nat					
383	South African Broadcasting Corporation	PE	Nat					
384	South West Gauteng TVET College	PE	Nat					
385	Taletso TVET College	PE	Nat					
386	Vuselela TVET College	PE	Nat					
387	Agriculture and Rural Development	DP	FS					
388	Office of the Premier (FS)	DP	FS					
389	Sport, Arts, Culture and Recreation (FS)	DP	FS					
390	GL Resorts	PE	NW					
391	Golden Leopard Resorts	PE	NW					
392	Mmabana Arts, Culture and Sport Foundation	PE	NW					
393	North West Development Corporation	PE	NW					

Audits not finalised at legislated date

394	Cooperative Governance	DP	Nat					
395	Energy	DP	Nat					
396	Environmental Affairs	DP	Nat					
397	Police	DP	Nat					
398	Air Chefs	PE	Nat					
399	Cape Town Housing Company	PE	Nat					
400	Compensation Commissioner for Occupational Diseases	PE	Nat					
401	Denel Aerostructures	PE	Nat					
402	Denel	PE	Nat					
403	Denel Vehicles Systems	PE	Nat					
404	Densecure	PE	Nat					
405	Gammatec NDT Supplies	PE	Nat					
406	Independent Development Trust	PE	Nat					
407	Komatiland Forests	PE	Nat					
408	LMT Engineering	PE	Nat					
409	LMT Holdings	PE	Nat					
410	LMT Products	PE	Nat					
411	LMT Properties	PE	Nat					
412	Mango Airlines	PE	Nat					
413	National Housing Finance Corporation	PE	Nat					
414	NTP Radioisotopes	PE	Nat					
415	Passenger Rail Agency of South Africa	PE	Nat					
416	Pelchem	PE	Nat					
417	The Property Management Trading Entity	PE	Nat					

418	Medical Research Council of South Africa	PE	Nat						
419	SAA Technical	PE	Nat						
420	SABS Commercial	PE	Nat						
421	Sedibeng TVET College	PE	Nat						
422	South African Airways	PE	Nat						
423	SA Bureau of Standards	PE	Nat						
424	South African Express Airways	PE	Nat						
425	South African Forestry Company	PE	Nat						
426	South African National Biodiversity Institute (SANBI)	PE	Nat						
427	South African Post Office	PE	Nat						
428	The South African Nuclear Energy Corporation	PE	Nat						
429	Tshwane North TVET College	PE	Nat						
430	Turbomeca Africa SOC Limited	PE	Nat						
431	Health	DP	NW						
432	Office of the Premier	DP	NW						
433	Social Development	DP	NW						
434	Environmental Affairs and Development Planning	DP	WC						

Legend (audit outcomes)		Unqualified with no findings	Unqualified with findings	Qualified with findings	Adverse with findings	Disclaimed with findings	Audit not finalised at legislated date	New auditee
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DP = department

PE = public entity

Data Source: Annexure 3 of PFMA 2017-18 Consolidated General Report

Compiled by: Auditor General of South Africa