

NATIONAL ASSEMBLY
QUESTION FOR WRITTEN REPLY
QUESTION NUMBER: 3528 [NW4193E]
DATE OF PUBLICATION: 11 SEPTEMBER 2015

3528. Mr C D Matsepe (DA) to ask the Minister of Finance:

- (1) Whether an audit committee was in place in each (a) metropolitan municipality and (b) local municipality that received a disclaimer or adverse audit opinion for the 2013-14 financial year; if not, why not; if so, (i) what are the qualifications and relevant experience of each member of each audit committee and (ii) how many times did the specified committee meet in the specified financial year;
- (2) were any reports from each specified committee tabled and considered in each relevant municipal council; if not, why not?

NW4193E

REPLY:

- (1) No metropolitan municipality received a disclaimer or adverse audit opinion for the 2013-14 financial year.

A total of 58 municipalities (names supplied in the attached spreadsheet) had either a disclaimer or adverse audit opinion, as follows:

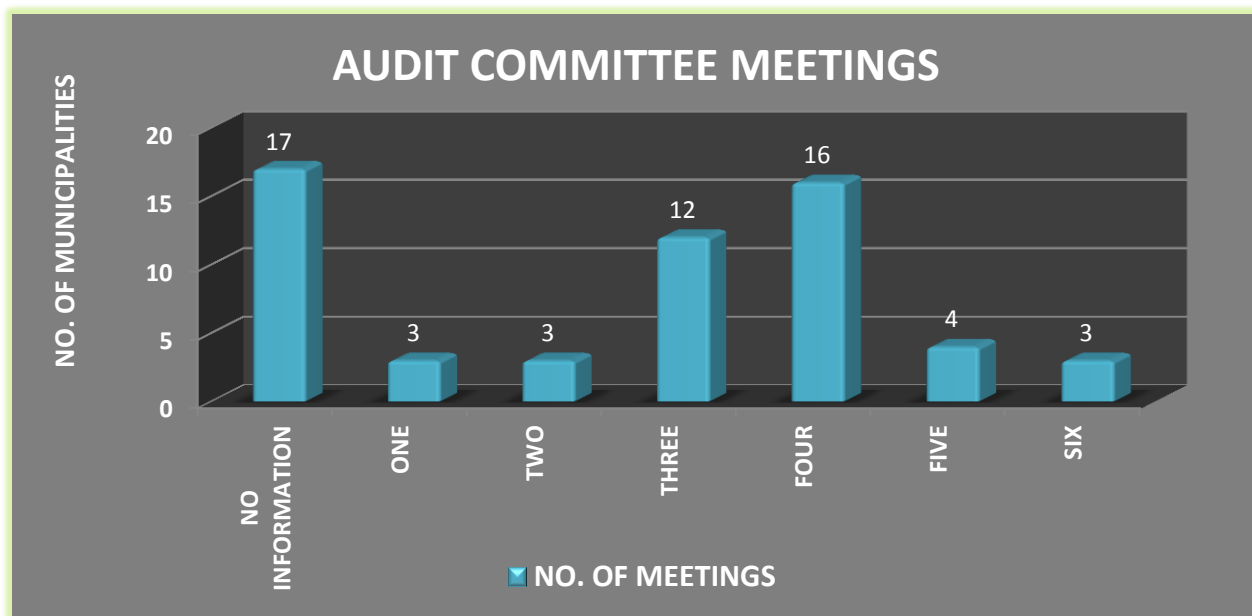
District municipalities: 5 disclaimer opinions and 1 adverse opinion

Local municipalities: 50 disclaimer opinions and 2 adverse opinions

District and local municipalities fall within the oversight of Provincial Government hence not all the information needed to fully respond to this parliamentary question is held by the National Treasury. Enquiries with the respective Provincial Treasuries have revealed that they too do not keep all the information needed to dispose of this matter.

In order to respond fully and properly, the National Treasury requests a period of 6-8 weeks to further consult with the respective Provincial Treasuries and the affected municipalities to collect and analyse the outstanding information.

In the interim, based on the information available to the National Treasury, all 58 affected municipalities reported that they had audit committees in place. Data on the audit committee meetings held during 2013-14 are shown in the graph below. It should be noted that all municipalities that held less than four meetings are non-compliant with the MFMA.



(2) See table below;

No.	Province	Municipality	Type	Audit opinion	Audit Committee (AC)	No of times AC met during 2013/14 FY
1	EC	OR Tambo District	District	Disclaimer	Yes	3
2	EC	Great Kei	Local	Disclaimer	Yes	4
3	EC	Ikwezi	Local	Disclaimer	Yes	No Info
4	EC	Inkwanca	Local	Disclaimer	Yes	3
5	EC	Inxuba Yethemba	Local	Disclaimer	Yes	1
6	EC	Lukhanji	Local	Disclaimer	Yes	3
7	EC	Makana	Local	Disclaimer	Yes	3
8	EC	Mbizana	Local	Disclaimer	Yes	4
9	EC	Mhlontlo	Local	Adverse	Yes	4
10	EC	Ndlambe	Local	Disclaimer	Yes	4
11	EC	Ngqushwa	Local	Disclaimer	Yes	3
12	EC	Ntabankulu	Local	Disclaimer	Yes	3
13	EC	Sundays River Valley	Local	Disclaimer	Yes	4
14	FS	Letsemeng	Local	Disclaimer	Yes	5
15	FS	Mafube	Local	Disclaimer	Yes	4
16	FS	Maluti-A-Phofung	Local	Disclaimer	Yes	3
17	FS	Mantsopa	Local	Disclaimer	Yes	5
18	FS	Matjhabeng	Local	Disclaimer	Yes	3
19	FS	Moqhaka	Local	Disclaimer	Yes	No Info
20	FS	Nala	Local	Disclaimer	Yes	1
21	FS	Ngwathe	Local	Disclaimer	Yes	1

22	FS	Phumelela	Local	Disclaimer	Yes	2
23	GP	Westonaria	Local	Adverse	Yes	4
24	KZN	Amajuba District	District	Disclaimer	Yes	3
25	KZN	Hlabisa	Local	Disclaimer	Yes	4
26	KZN	Jozini	Local	Disclaimer	Yes	3
27	LP	Mopani District	District	Adverse	Yes	5
28	LP	Vhembe District	District	Disclaimer	Yes	4
29	LP	Ba-Phalaborwa	Local	Disclaimer	Yes	6
30	LP	Ephraim Mogale	Local	Disclaimer	Yes	5
31	LP	Fetakgomo	Local	Disclaimer	Yes	6
32	LP	Thabazimbi	Local	Disclaimer	Yes	No Info
33	LP	Tubatse	Local	Disclaimer	Yes	3
34	MP	Emakhazeni	Local	Disclaimer	Yes	3
35	MP	Emalahleni	Local	Disclaimer	Yes	4
36	MP	Mkhondo	Local	Disclaimer	Yes	4
37	MP	Msukaligwa	Local	Disclaimer	Yes	4
38	MP	Thaba Chweu	Local	Disclaimer	Yes	6
39	NW	Dr Ruth S Mompoti	District	Disclaimer	Yes	4
40	NW	Ngaka Modiri Molema	District	Disclaimer	Yes	No Info
41	NW	Ditsobotla	Local	Disclaimer	Yes	No Info
42	NW	Greater Taung	Local	Disclaimer	Yes	4
43	NW	Lekwa-Teemane	Local	Disclaimer	Yes	4
44	NW	Mamusa	Local	Disclaimer	Yes	4
45	NW	Maquassi Hills	Local	Disclaimer	Yes	2
46	NW	Tswaing	Local	Disclaimer	Yes	No Info
47	NW	Ventersdorp	Local	Disclaimer	Yes	2
48	NC	!Kheis	Local	Disclaimer	Yes	No Info
49	NC	Dikgatlong	Local	Disclaimer	Yes	No Info
50	NC	Ga-Segonyana	Local	Disclaimer	Yes	No Info
51	NC	Kamiesberg	Local	Disclaimer	Yes	No Info
52	NC	Karoo Hoogland	Local	Disclaimer	Yes	No Info
53	NC	Kgatelopele	Local	Disclaimer	Yes	No Info
54	NC	Magareng	Local	Disclaimer	Yes	No Info
55	NC	Phokwane	Local	Disclaimer	Yes	No Info
56	NC	Renosterberg	Local	Disclaimer	Yes	No Info
57	NC	Thembelihle	Local	Disclaimer	Yes	No Info
58	NC	Tsantsabane	Local	Disclaimer	Yes	No Info