

# AFS READINESS & YEAD-END PROCESS

*NON-DELEGATED MUNICIPALITIES CFO FORUM*

Presenter: CFO | Municipality | 3 June 2016



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

# CONTENTS

- Audit outcomes - trends
- MFMA calendar activities

# Audit outcomes - trends

- Audit Status of the NDM's for the past 3 years:

Audit opinion	2014/15	2013/14	2012/13
Unqualified findings without	6	4	3
Unqualified findings with	7	6	5
Qualified	3	6	6
Adverse	0	0	1
Disclaimer	1	1	2
<b>Total</b>	<b>17</b>	<b>17</b>	<b>17</b>

# Audit outcomes - trends

Name of Municipality	2014/15	2013/14	2012/13
Cape Town	↔	↔	↑
George	↔	↔	↔
Nelson Mandela Bay	↔	↔	↔
Buffalo City	↔	↔	↔
O.R. Tambo	↑	↓	↓
Sol Plaatje	↑	↔	↔
eThekweni	↑	↔	↔
Msunduzi	↑	↑	↓
uMhlathuze	↔	↔	↔
Mangaung	↔	↑	↑
Mbombela	↔	↔	↔
Rustenburg	↑	↔	↔
Mahikeng	↓	↑	↓
Polokwane	↑	↑	↓
Ekurhuleni	↔	↑	↔
City of Johannesburg	↔	↔	↑
City of Tshwane	↔	↔	↔

# MFMA calendar - activities

- Per MFMA 131(1), the accounting officer is required to ensure that an **action/audit plans** is prepared addressing issues raised by the AGSA in the audit report in November (December for consolidated AFS);
- Finalise **corrective measures** from audit report in February, per MFMA guidance;
- Announce plan of action to start on preparation of annual financial statements (**year-end plan**) in May per MFMA guidance;

# MFMA calendar - activities

Municipality	Audit action plan submitted	Audit action plan progress status submitted	Year-end plan submitted
Cape Town	03 Feb 2016	Submitted	Submitted
George	18 Feb 2016	Submitted	Submitted
Nelson Mandela Bay	05 Feb 2016	Submitted	Submitted
Buffalo City	20 Jan 2016	Not submitted	Submitted
O.R. Tambo	04Feb 2016	Not submitted	Not submitted
Sol Plaatje	15 Jan 2016	Submitted	Submitted
eThekwini	29 Feb 2016	Not submitted	Not submitted
Msunduzi	<b>Not submitted</b>	Not submitted	Not submitted
uMhlathuze	02 Jan 2016	Submitted	Submitted
Mangaung	08 Feb 2016	Not submitted	Submitted
Mbombela	Dec 2015	Not submitted	Not submitted
Rustenburg	17 Feb 2016	Not submitted	Not submitted
Mahikeng	01 Feb 2016	Not submitted	Not submitted
Polokwane	29 Jan 2016	Submitted	Submitted
Ekurhuleni	<b>Not submitted</b>	Submitted	Submitted
City of Johannesburg	22 Feb 2016	Not submitted	Submitted
City of Tshwane	16 Feb 2016	Not submitted	Submitted

# Conclusion