Auditor-General of South Africa

Umkhanyakude District Municipality and its Entity

Audit report 2020-21

Report of the auditor-general to KwaZulu-Natal Provincial Legislature and the council of Umkhanyakude District Municipality and its Entity

Report on the audit of the consolidated and separate financial statements

Disclaimer of opinion

1. I was engaged to audit the consolidated and separate financial statements of the Umkhanyakude District Municipality and its entity(the group) set out on pages x to x, which comprise the consolidated and separate statement of financial position as at 30 June 2021, the consolidated and separate statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual information for the year then ended, as well as notes to the consolidated and separate financial statements, including a summary of significant accounting policies.

2. I do not express an opinion on the consolidated and separate financial statements of the group. Because of the significance of the matters described in the basis for disclaimer of opinion section of this auditor's report, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these consolidated and separate financial statements.

Basis for disclaimer of opinion

Expenditure

3. The municipality did not account for all repairs and maintenance, bulk purchases, contracted services and general expenses included in expenditure in terms of South African Standard of GRAP(SA Standards of GRAP) 1, *Presentation of financial statements*, due to inadequate controls over the recording of transactions. I was not able to determine the full extent of misstatements, as it was impracticable to do so. In addition, I was unable to obtain sufficient appropriate audit evidence for expenditure (repairs and maintenance, contracted services, general expenses and bulk purchases), as supporting evidence was not provided for audit. I was unable to confirm the expenditure by alternative means. Consequently, I was unable to determine whether any adjustment relating to expenditure stated at R266,36 million (2020: R356,69 million) and R272.62 million (2020: R359,11 million) respectively and related payables in the consolidated and separate financial statements was necessary.

Revenue from exchange transactions

4. The municipality did not account for service charge revenue in accordance with SA Standards of GRAP 9, *Revenue from exchange transactions*. I was unable to determine the full extent of the misstatement of the revenue from exchange transactions reported at R63,79 million (2020: R57,00 million) and the related receivables from exchange transactions of R79,91 million (2020: R60,55 million) in the consolidated and separate financial statements as it was impracticable to do so. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

Revenue from non-exchange transactions

5. The municipality did not account for all government grants and subsidies in the correct period as required by SA Standards of GRAP 23, *Revenue from non-exchange transactions.* Consequently, government grants and subsidies disclosed in notes 23 and 21 respectively to the consolidated and separate financial statements was overstated by R72,89 million and unspent conditional grant and receipts was understated by the same amount. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

Receivables from exchange transactions

6. The municipality did not calculate the provision for impairment of debtors in accordance with the SA Standard of GRAP 104, *Financial instruments.* The municipality applied a uniform rate for all the debtors in calculating the impairment provision and did not assess the credit risk for a group or sub-group of debtors, as required. Consequently receivables from exchange transaction are misstated. I was unable to determine the full extent of the misstatement as it was impracticable to do so. Furthermore, I was unable to obtain sufficient appropriate audit evidence that receivables from exchange transactions were properly accounted for due to the lack of accounting records. I was unable to confirm the receivables from exchange transactions by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to receivables from exchange transactions stated at R79,91 million (2020: R60,54 million) in note 7 to the consolidated and separate financial statements.

Employees costs

7. I was unable to obtain sufficient appropriate audit evidence for employees costs, as I was denied access to staff. I was unable to confirm employee costs by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to employee costs - basic salaries and wages stated at R140,02 million and R133,80 million in notes 25 and 23 respectively to the consolidated and separate financial statements.

Inventory

8. The municipality did not recognise inventory at the lower of cost and net realisable value in accordance with SA Standard of GRAP 12, *Inventories*. The municipality's inventory is reported at R199,20 million (2020: R130,17 million), which did not indicate the net realisable value thereof. I was unable to determine the extent of the misstatement on the net carrying amount of inventory stated at R199,20 million (2020: R130,17 million) in the consolidated and separate financial statements as it was impracticable to do so.

9. The municipality did not recognise inventory as an expense when it had been transferred-out in accordance with SA Standard of GRAP 12, *Inventories.* VIP toilets inventory were incorrectly classified as work-in-progress while they were available for use and had already been transferred to the end user, as a result the inventory is overstated and expenditure is understated. I was unable to determine the extent of the misstatement on the net carrying amount of inventory in the consolidated and separate financial statements as it was impracticable to do so. Additionally, there was an impact on the surplus for the period and on the accumulated surplus.

Property, plant and equipment

10. I was unable to obtain sufficient appropriate audit evidence for additions to infrastructure assets included in property, plant and equipment due to the lack of accounting records. I was unable to confirm these additions by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to infrastructure assets included in property, plant and equipment stated at R2 201,39 million (2020: R2 124,69 million) and R2 129,17 million (2020: R2 088,12 million) respectively in the consolidated and separated financial statements.

Unspent conditional grants and receipts

11. I was unable to obtain sufficient appropriate audit evidence for the unspent conditional grant liability, due to the lack of accounting records. I was unable to confirm the conditional grant liability by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to the unspent conditional grant liability stated at R84,68 million (2020: R98,18 million) and R82,92 million (2020: R68,18 million) respectively in note 14 to the consolidated and separate financial statements.

Unauthorised, irregular and fruitless and wasteful expenditure

12. The municipality did not have adequate systems to maintain records of unauthorised, irregular and fruitless and wasteful (UIFW) expenditure incurred during the year. This resulted in UIFW expenditure being misstated by amounts that could not be determined. I was unable to determine the full extent of the misstatement as it was impracticable to do so. In addition, I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed as UIFW expenditure. I could not confirm these by alternative means. Consequently, I was unable to determine whether any further adjustments were necessary to UIFW expenditure stated at R455,15 million, R3 011,82 million, R91,52 million and R455,15 million, R2 997,25 million, R90,85 million respectively in the consolidated and separate financial statements.

Distribution losses

13. I was unable to obtain sufficient appropriate audit evidence for the water and electricity losses disclosed at R48,17 million (2020: R34,31 million) and R15,57 million (2020: R16,31 million) respectively, in note 51 to the consolidated and separate financial statements. This was due to inadequate systems and processes for the recording and monitoring of these losses. I could not confirm the disclosed losses through alternative means. Consequently, I was unable to determine whether any adjustments were necessary to the water and electricity losses disclosed in the consolidated and separate financial statements.

Commitments

14. I was unable to obtain sufficient appropriate audit evidence for commitments, as the municipality did not maintain accurate and complete records of the contractual information used to determine commitments. I could not confirm the amounts by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to commitments stated at R377,72 million and R351,21 million respectively in the consolidated and separate financial statements.

Material uncertainty relating to going concern

15. I draw attention to the matter below. My opinion is not modified in respect of this matter.

16. The financial statements in note 45 indicate that as at 30 June 2021 that the municipality's budget for 2022 cast doubt on whether it will be able to cover for all expenditure for the year and this may cast doubt upon the municipality's ability to meet its liquid obligations.

Other matter

17. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Unaudited disclosure notes

18. In terms of section 125(2)(e) of the MFMA, the group is required to disclose particulars of non-compliance with the MFMA in the financial statements. This disclosure requirement did not form part of the audit of the consolidated and separate financial statements and, accordingly, I do not express an opinion on it.

Responsibilities of the accounting officer for the financial statements

19. The accounting officer is responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with the SA Standards of GRAP and the requirements of the MFMA and the Division of Revenue Act of South Africa, 2020 (act no. 4 of 2020)(Dora) and for such internal control as the accounting officer determines is necessary to enable the preparation of the consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

20. In preparing the consolidated and separate financial statements, the accounting officer is responsible for assessing the group's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

Auditor-general's responsibilities for the audit of the financial statements

21. My responsibility is to conduct an audit of the consolidated and separate financial statements in accordance with the International Standards on Auditing and to issue an auditor's report. However, because of the matters described in the basis for disclaimer of opinion section of this auditor's report, I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these consolidated and separate financial statements.

22. I am independent of the group in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA code), as well as the other ethical requirements that relevant to my audit of the consolidated and separate financial statements in South Africa. I

have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

Report on the audit of the annual performance report

Introduction and scope

23. In accordance with the Public Audit Act 25 of South Africa,2004 (Act no. 25 of 2004)(PAA) and the general notice issued in terms thereof, I have a responsibility to report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected objective presented in the annual performance repor of Umkhanyakude District Municipality. I performed procedures to identify material findings but not to gather evidence to express assurance.

24. My procedures address the usefulness and reliability of the reported performance information, which must be based on the municipality's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the municipality enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

25. I evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the basic service delivery and infrastructure development objective presented on pages xx to xx in the municipality's annual performance report for the year ended 30 June 2021.

26. I performed procedures to determine whether the reported performance information was properly presented and whether performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.

27. The material findings on the usefulness and reliability of the performance information for the selected objective are as follows:

Basic service delivery and infrastructure development

Indicator: Percentage completion of refurbishment and upgrading of bulk infrastructure

28. I was unable to obtain sufficient appropriate audit evidence that clearly defined the predetermined source information, evidence and method of collection to be used when measuring the actual achievement for the indicator. This was due to a lack of measurement definitions and processes. I was unable to test whether the indicator was well defined by alternative means.

Indicator: Number of reports on bulk purchases and sales of electricity submitted to Council

29. There was no clear and logical link on how the indicator and target (quarterly reports on bulk electricity purchases and sales submitted to Extended MANCO for discussion) will contribute to achieving the planned outcomes or will measure the actual service delivery and the planned output to which it relates as the target measured the number of reports prepared instead of actual service delivery of electricity.

Indicator: Number of households with access to a minimum of basic level of service for sanitation provision

30. The achievement for the target of households with access to a basic level of service for sanitation provision reported in the annual performance report was 3 081. However, the supporting evidence provided did not substantiate the reported achievement, as evidence to support the achievement was inadequate and unreliable.

Other matters

31. I draw attention to the matters below.

Achievement of planned targets

32. The annual performance report on pages X to X sets out information on the achievement of planned targets for the year. This information should be considered in the context of the material findings on the usefulness and reliability of the reported performance information in paragraphs 28, 29 and 30 of this report.

Report on the audit of compliance with legislation

Introduction and scope

33. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the municipality's compliance with specific matters in key legislation. I performed procedures to identify findings but not to gather evidence to express assurance.

34. The material findings on compliance with specific matters in key legislation are as follows:

Strategic planning and performance management

35. The performance management system and related controls were not maintained or were inadequate as it did not describe how the performance measurement and reporting processes should be conducted and organised, as required by the municipal planning and performance management regulation 7(1).

36. A mid-year performance assessment was not performed, as required by section 72(1)(a)(ii) of the MFMA.

Annual financial statements and annual report

37. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 122(1) of the MFMA. Material misstatements identified by the auditors in the submitted consolidated and separate financial statements were not adequately corrected and/or the supporting records could not be provided subsequently, which resulted in the consolidated and separate financial statements receiving a disclaimer audit opinion.

38. The financial statements were not submitted to the Auditor-General, for auditing, within two months after the end of the financial year, as required by section 126(1)(a) of the MFMA.

Expenditure management

39. Reasonable steps were not taken to prevent unauthorised expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the unauthorised expenditure could not be quantified as indicated in the basis for disclaimer paragraph. The majority of the disclosed unauthorised expenditure was caused by the lack of monitoring of expenditure against budgets and contracts.

40. Reasonable steps were not taken to prevent irregular expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the irregular expenditure could not be quantified as indicated in the basis for disclaimer opinion paragraph. The majority of the disclosed irregular expenditure was caused by issues relating to contract management.

41. Reasonable steps were not taken to prevent fruitless and wasteful expenditure, as required by section 62(1)(d) of the MFMA. The full extent of the fruitless and wasteful expenditure could not be quantified as indicated in the basis for disclaimer paragraph. The majority of the disclosed fruitless and wasteful expenditure was caused by infrastructure assets paid for that could not be verified and inventory written off as impairment.

42. Reasonable steps were not taken to ensure that the municipality implements and maintains an effective system of expenditure control, including procedures for the approval / authorisation / payment of funds, as required by section 65(2)(a) of the MFMA. This non-compliance resulted in a material irregularity as reported in the section on material irregularities.

43. An adequate management, accounting and information system was not in place which recognised expenditure when it was incurred for creditors / accounted for payments made, as required by section 65(2)(b) of the MFMA.

44. I was unable to obtain sufficient appropriate audit evidence that payments / withdrawals from the municipality's bank accounts were approved by the accounting officer / the chief financial officer / a properly authorised official, as required by section 11(1) of the MFMA.

Consequence management

45. Unauthorised expenditure incurred by the municipality was not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(a) of the MFMA.

46. Irregular expenditure and fruitless as well as wasteful expenditure incurred by the municipality were not investigated to determine if any person is liable for the expenditure, as required by section 32(2)(b) of the MFMA.

Revenue management

47. An effective system of internal control for debtors and revenue was not in place, as required by section 64(2)(f) of the MFMA.

48. An adequate management, accounting and information system which accounts for revenue and debtors was not in place, as required by section 64(2)(e) of the MFMA.

Asset management

49. An effective system of internal control for assets was not in place, as required by section 63(2)(c) of the MFMA. This non-compliance resulted in material irregularities as reported in the section on material irregularities.

Procurement and contract management

50. Sufficient appropriate audit evidence could not be obtained that all contracts and quotations were awarded in accordance with the legislative requirements as supporting document were not provided for audit for seven contracts and various quotations.

51. Some of the goods and services with a transaction value of below R200 000 were procured without obtaining the required price quotations, in contravention of by SCM Regulation 17(1)(a) and (c). Similar non-compliance was also reported in the prior year.

52. The preference point system was not applied on the procurement of goods and services above R30 000 as required by section 2(1)(a) of the Preferential Procurement Policy Framework Act.

53. Sufficient appropriate audit evidence could not be obtained that contracts were extended or modified with the approval of a properly delegated official as required by SCM Regulation 5.

54. Sufficient appropriate audit evidence could not be obtained that the performance of contractors or providers was monitored on a monthly basis as required by section 116(2) of the MFMA.

55. Sufficient appropriate audit evidence could not be obtained that contract performance and monitoring measures were in place to ensure effective contract management as required by section 116(2)(c)(ii) of the MFMA.

56. Awards were made to providers who were in the service of other state institutions, in contravention of MFMA 112(1)(j) and SCM Regulation 44.

Other information

57. The accounting officer is responsible for the other information. The other information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the consolidated and separate financial statements, the auditor's report and the selected objective presented in the annual performance report that have been specifically reported in this auditor's report.

58. My opinion on the consolidated and separate financial statements and findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

59. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements and the selected objectives presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

60. As a result of the disclaimer of opinion expressed on the financial statements, I do not conclude on material misstatements of the other information relating to the financial statements. If, based on the work I have performed relating to the audit of performance information and compliance with legislation, I conclude that there is a material misstatement of this other information, I am required to report that fact.

61. I have nothing to report in this regard.

Internal control deficiencies

62. I considered internal control relevant to my audit of the consolidated and separate financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance thereon. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for disclaimer of opinion, the findings on the annual performance report and the findings on compliance with legislation included in this report.

63. Leadership did not exercise adequate oversight responsibility over operations by taking appropriate action to ensure that internal control deficiencies were addressed on a timely basis. Auditee staff did not understand how to execute their responsibilities diligently and consistently due to the lack of training and monitoring by management in the daily execution of tasks. Consequently, day-to-day activities were not performed with the required vigour and diligence to allow credible and accurate reporting processes to take place. Responsibility, the expected levels of performance as well as consequences for poor performance was not ingrained into processes and disciplined enough to promote high levels of accountability for non-adherence to action plans and circumvention of policies and procedures.

Material irregularities

64. In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit.

Material irregularities identified during the audit

65. The material irregularities identified are as follows:

Unused water pipes not appropriately safeguarded

66. The municipality purchased water pipes in 2012. A very small number of water pipes were brought into use in the 2015/16 financial year with the majority of the pipes remaining unused. The value of the remaining water pipes is stated as R107 422 788 in the 2019/20 Financial Statements. These water pipes were left in various sites with no security, no shelter, stacked together and left under bad weather conditions which has resulted in their deterioration during the 2019/20 financial year. Management subsequently appointed an expert who had indicated that the value of the remaining pipes should be written down.

67. The accounting officer failed to appropriately safeguard the municipality's water pipes stock in accordance with section 63(2)(c) read with 63(1)(a) of the MFMA which has resulted in the potential impairment of the water pipes stock which could have been avoided. This potential impairment of water pipes is likely to result in a material financial loss for the municipality as the pipes are currently unusable due to poor storage conditions that has deteriorated its economic value and service potential.

The accounting officer was notified of the material irregularity on 28 March 2021 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer in his submission committed to safeguard the assets by implementing the following measures:

- Obtain a quotation for the proper storage of the steel pipes to reduce and/or eliminate the deterioration of the steel pipes;

68. The accounting officer further committed to conduct an assessment of the best options in preventing further losses which will include selling the pipes and identifying future projects where these pipes will be used.

69. I will follow up on the implementation of the planned actions during my next audit.

COVID 19 projects: payments made for goods/services not received

70. During May 2020, the municipality reprioritised Municipal Infrastructure Grant (MIG) project funding as a result of COVID19. An amount of R53 million was allocated so as to embark on special projects that were in line with COVID19 infrastructure demand. Suppliers that were already doing other work with the municipality were allocated this funding to fast-track the work. The municipality was invoiced for majority of these projects by 29 June 2020 and all approvals for invoices took place on the same date. I conducted a site visit on certain of these COVID 19 projects from 18 - 20 November 2020. Upon verification, it was noted for certain

projects that payments were made for goods and services that were not on yet received. Such payments were authorised between 21 July 2020 to 03 September 2020.

71. The accounting officer failed to comply with section 65(2)(a) of the MFMA as payments were made for goods that were not received. The non-compliance is likely to result in a financial loss for the municipality as goods and services paid for had not been received and may not be fully received. The related expenditure has been disclosed as irregular expenditure in note 37 of the 2019/20 financial statements.

72. The accounting officer was notified of the material irregularity on 22 April 2021 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer committed to conduct an investigation through the internal audit to determine if the goods and services were received, and also to assist with the recovery of monies paid where internal audit could not locate those assets. Further, the investigation should determine if any individual(s) should be held accountable.

73. I will follow up on the outcome of the investigation during my next audit.

Assets unlawfully removed from site by a contractor

74. The municipality appointed a supplier on 14 January 2019 to construct phase 1A of Jozini water scheme for a contract value of R29 000 000; however, the supplier failed to supply certain documentation that would allow for commencement of the project. Regardless, the supplier commenced with the construction work on the 03 July 2019 .On 10 September 2019, the supplier received a letter of termination from the municipality due to non-submission of key compliance documents required prior to construction. The supplier left the construction site on 11 September 2019 and removed all temporary work assets from the construction site that the municipality had paid for.

75. The accounting officer failed to comply with section 63(1)(a) read with section 63(2)(c) of the MFMA as the municipality failed to safeguard the temporary work assets and no steps have been taken by the municipality to recover these assets from the supplier.

76. The temporary work assets removed from the construction site are likely to result in a financial loss of R3 051 611 for the municipality as goods paid for were removed from the construction site and there were no steps taken by the accounting officer to recover the loss of these state resources.

77. The accounting officer was notified of the material irregularity on 29 April 2021 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer committed to appoint a legal firm to assist in the recovery of the goods from the supplier.

78. I will follow up on the implementation of the planned actions during my next audit.

Write down of water meters

79. During the 2015/16 financial year, the municipality purchased 11 000 units of smart water meters with the objective to replace damaged or dysfunctional water meters to improve on revenue collection. At date when this matter was identified and communicated, 5930 water

meters remain unused. The municipality undertook an exercise in the 2018/19 financial year to assess the condition of the water meters in storage. The report on the conditional assessment sighted poor storage conditions and ageing of the water meters resulting in 62,7% of the remaining 5930 water meters being deemed unusable and which has led to the municipality writing down the value of the water meters by R9 020 980 in the 2019/20 financial statements.

80. The accounting officer failed to comply with section 63(1)(a) read with section 63(2)(c) of the MFMA as water meters purchased by the municipality and held as inventory were impaired and subsequently written down as a result of poor storage conditions and poor systems of internal controls over the stock.

81. The non-compliance is likely to result in a material financial loss for the municipality as the water meters are currently unusable due to poor storage conditions that has deteriorated its economic value and/or service potential.

82. The accounting officer was notified of the material irregularity on 29 April 2021 and invited to make a written submission on the actions taken and that will be taken to address the matter. The accounting officer committed to assess the remaining water meters for usability and make a further decision to either sell the water meters or use them in current projects, whichever is most feasible to the municipality.

83. I will follow up on the implementation of the planned actions during my next audit.

Material irregularities in progress

84. I identified other material irregularities during the audit and notified the accounting officer of these, as required by material irregularity regulation 3(2). By the date of this auditor's report, I had not yet completed the process of evaluating the responses from the accounting officer. These material irregularities will be included in the next year's auditor's report.

Other reports

85. In addition to the investigations relating to material irregularities, I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the municipality's consolidated and separate financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the consolidated and separate financial statements or my findings on the reported performance information or compliance with legislation.

86. A private law firm investigated unauthorised, irregular and fruitless and wasteful expenditure of the municipality at the request of management covering the period 2017-18 and prior financial years. The outcome of the investigation was received by management but has to date not been reviewed and approved by the municipal public accounts committee or council.

87. Three other investigations were undertaken by appointed suppliers, and the reports have not been adopted by Council for actioning.

Auditor-General

Pietermaritzburg

16 February 2022

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence