

Mossel Bay Municipality Audit Outcomes from 2008 to 2021 – Auditor-General Western Cape

The Financial Year as at 30 June 2016

Concerns for citizens:

8. As disclosed in Note 54, the municipality is in four contractual disputes with possible liability claims. The ultimate outcome of the matters cannot presently be determined and no provision for any liability that may result in this regard has been made in the financial statements.
9. As disclosed in Notes 41 and 42, the corresponding figures for 30 June 2015 have been restated as a result of errors discovered and changes in accounting polity, respectively during 2015-16 in the financial statements of the municipality at, and for the year ended, 30 June 2015.
10. As disclosed in Note 22, an accumulated impairment of R9.1m (2014-15: R32m) was provided for on receivables from exchange transactions as a result of the accumulated impairment of irrecoverable debtors.
11. As disclosed in Note 23, an accumulated impairment of R46.3m (2014-15: R35.6m) was provided for on receivables from non-exchange transactions as a result of the accumulated impairment of irrecoverable debtors.