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

The Financial Year as at 30 June 2017

Concerns for citizens:

7. With reference to Note 54, the municipality is at risk regarding possible liability claims relating to contractual disputes from third parties. The outcome in this regard were uncertain at year end and no provision for any liability that may result in this regard has been made in the financial statements.

8. As disclosed in Note 42, the corresponding figures as at 30 June 2016 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 2017.

9. As disclosed in Note 22, an impairment of R10 783 937m (2015-16: R9 156 322) was provided for receivables from exchange transactions as a result of the impairment of irrecoverable debtors.

10. As disclosed in Note 23, an impairment of R62 700 137 (2015-16: R46 388 284) was provided for receivables from non-exchange transactions as a result of the impairment of irrecoverable debtors.