

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

The Financial Year as at 30 June 2021

Concerns for citizens:

7. As disclosed in Note 49, the corresponding figures as at 30 June 2020 have been restated as a result of errors in the financial statements of the municipality at, and for the year ended, 30 June 2021.
8. With reference to Note 61, the municipality is a defendant in various ongoing litigation and claims. The outcomes of these cases cannot presently be determined and no provision for any liability that may result has been made in the financial statements.
9. As disclosed in Note 41, material losses of R16.1m (2019-20: R27.7m) were incurred as a write-off of irrecoverable receivables.
10. As disclosed in Note 6, to the financial statements, the municipality provided for impairment of receivables from exchange transactions of R65.8m (2019-20: R27.4m)
31. The audit committee's report has not be received and is expected to be made available to us after 30 November 2021.
32. If based on the work I have performed, I conclude that there is a material misstatement in this other information. I am required to report that fact.
33. When I do receive and read the audit committees's report and the final annual report before printers proof, if I conclude that there is a material misstatement therein, I am required to communicate this matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditors report and re-issue an amended report as appropriate. However, if this is corrected this will not be necessary.

AG Annexure on Pg 6:

In addition to AG responsibility, 5 points were added to explain possible concerns as per 2020, 2019, 2018 and 2017.