

Mossel Bay Municipality Audit Outcomes from 2009 to 2021 – Auditor-General Western Cape

The Financial Year 1 June 2008 to 30 July 2009

Concerns for citizens:

9. As disclosed in note 36 to the financial statements, the corresponding figures for the prior statement of financial position have been **restated as a result of errors** discovered during the current year ended 30 June 2009 in the financial statements of the Mossel Bay Municipality at, and for the year ended, 30 June 2008.

10. As disclosed in note 42.9 to the financial statements the municipality **incurred water distribution loss of 1492ML (14.9%)** for year under review.

11. **Not all councillors declared their financial interests**, as required by Schedule 1, Section 7 of the Municipal Systems Act.

16. The annual financial statements **had a material misstatement** relating to a technical interpretation of the statements of GRAP. The main reason for this **is the lapse in ongoing monitoring and supervision to enable an assessment of the effectiveness of internal control over financial reporting.**

24. IDP did not include key performance indicators and performance targets.

25. Municipality did not implement a framework that describes and represents how cycle of performance planning, monitoring, measurement, review, reporting improvement will be conducted, organised and managed, including determining the roles of the different role players.

27. Municipality has not reported on its performance with regard to its objectives, indicators, targets as per IDP with respect to:

TRANSPORT:

- To ensure effective, reliable public transport system infrastructure in entire area,
- To create enabling environment for an effective public transport system.