

Municipal audit compliance 2011-2016: Large variations across the 9 provinces

Municipal Audit Consistency Barometer 2018

Province	Total municipalities (%)	Not submitted (%)	Adverse finding (%)	Disclaimer (%)	Qualified audit (%)	Unqualified with findings (%)	Unqualified without findings (%)
Eastern Cape	45 (16.2%)	0 (0.0%)	1 (2%)	10 (22%)	18 (40%)	15 (33%)	1 (2%)
Free State	24 (8.6%)	1 (4%)	0 (0%)	8 (33%)	6 (25%)	9 (38%)	0 (0%)
Gauteng	12 (4.3%)	0 (0%)	0 (0%)	0 (0%)	2 (17%)	8 (67%)	2 (17%)
KwaZulu-Natal	61 (21.9%)	0 (0%)	0 (0%)	2 (3%)	7 (11%)	43 (70%)	9 (15%)
Limpopo	30 (10.8%)	0 (0%)	0 (0%)	7 (23%)	14 (47%)	9 (30%)	0 (0%)
Mpumalanga	21 (7.6%)	0 (0%)	0 (0%)	5 (24%)	8 (38%)	6 (29%)	2 (9%)
Northern Cape	32 (11.5%)	2 (6%)	0 (0%)	11 (34%)	9 (28%)	8 (25%)	2 (6%)
North West	23 (8.3%)	0 (0%)	0 (0%)	11 (48%)	7 (30%)	5 (22%)	0 (0%)
Western Cape	30 (10.8%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	0 (0.0%)	13 (43%)	17 (57%)
Total	278	3	1	54	71	116	33

Audit outcomes of municipalities by province

Source: Municipal Audit Consistency Barometer 2018

South Africa's leading measure of compliance with municipal finance law

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Published by ACSL since 2014, the Municipal Audit Consistency Barometer is a tool to measure consistency in municipal compliance with national audit standards over a five year period (across a range of different indicators i.e provinces; municipal class, category of municipality).

The MAC-B research shows that in the 2011/12 - 2015/16 term of local government:

- The provinces that were **most consistently compliant** were, in order, the Western Cape (51%), KwaZulu-Natal (27%) Northern Cape, Mpumalanga, and Gauteng (6% each).
- Only one municipality in the Eastern Cape was consistently compliant.
- No Free State, Limpopo or North West municipalities consistently received this rating.

The 2018 edition of the Municipal Audit Consistency Barometer (MAC-B4) has been published with further detailed analysis of these and other findings.

The 2018 MAC-B Report can be downloaded [here](#).

The individual rankings for each municipality can be found [here](#).