

Auditor-General's Report for the current year

The Constitution S188 (1) (b) states that the functions of the Auditor-General include the auditing and reporting on the accounts, financial statements and financial management of all municipalities. MSA section 45 states that the results of performance measurement must be audited annually by the Auditor-General.

Please refer to the Annual Financial Statements set out in Chapter 5 and the timescale for the audit of these accounts and the audit of performance and the production of reports on these matters by the Auditor-General as set out in this Chapter.

	2010/11	2011/12	2012/13	2013/14	2014/15
Audit opinion	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified

The external audit is conducted once a year by the Auditor General. During the period under review, the Auditor General indicated that the financial statements were free from material misstatements; that there were no material findings on usefulness and reliability on performance information reported and that the JPC complied with all key laws and regulations.

Audit Findings and Remedial Action

For the 2013/2014 financial year, the AG raised five (5) audit finding for JPC as reflected in the table below:

Finding	Classification					Rating			Number of times reported in previous three years	Status of implementation of previous year(s) recommendation
	Misstatements in financial statements	Misstatements in annual performance report	Non-compliance with legislation	Internal control deficiency	Service delivery	Matters affecting the auditor's report	Other important matters	Administrative matters		
Material amendments in annual financial statement submitted for audit	✓		✓			✓			1	Resolved
Suppliers in service			✓				✓		1	Resolved
Security management				✓			✓			Resolved
User access management				✓			✓		0	Resolved
Fixed Asset Register not complete				✓				✓	0	Resolved

All five findings that were raised in the prior year have been resolved. Internal audit has confirmed that the findings were adequately resolved by Management.