

Section 1: Auditor General’s Report

The Constitution S188 (1) (b) states that the functions of the Auditor-General includes 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.

	2012/13	2012/13	2012/13	2012/13	2012/13
Audit opinion	Unqualified	Unqualified	Clean*	Clean*	Clean*

*A clean audit opinion is issued when the financial statements contains no material misstatement and there are no material findings on the quality of the annual performance report and compliance with key legislation

The full Annual Financial Statement and audit report is included in the appendix of the annual report.



The Potato Shed, Newtown

Section 2: Audit Findings and Remedial Actions

Type of Finding	New findings	Repeat findings	Remedial/ corrective action
Matters Affecting Audit Opinion	Nil	Nil	Not applicable
Other Important Matters	1	1	<ul style="list-style-type: none"> Information supporting achievement of a pre-determined objective to be verified in details prior to submission of the annual report for audits. Means of verification to be addressed upfront The City, including all municipal entities do not have a system to verify false declaration. JPC to cancel contracts with suppliers who have falsify the MBD forms
Administrative Matters	Nil	Nil	Not applicable

Based on 2016/2017 Audit Opinion