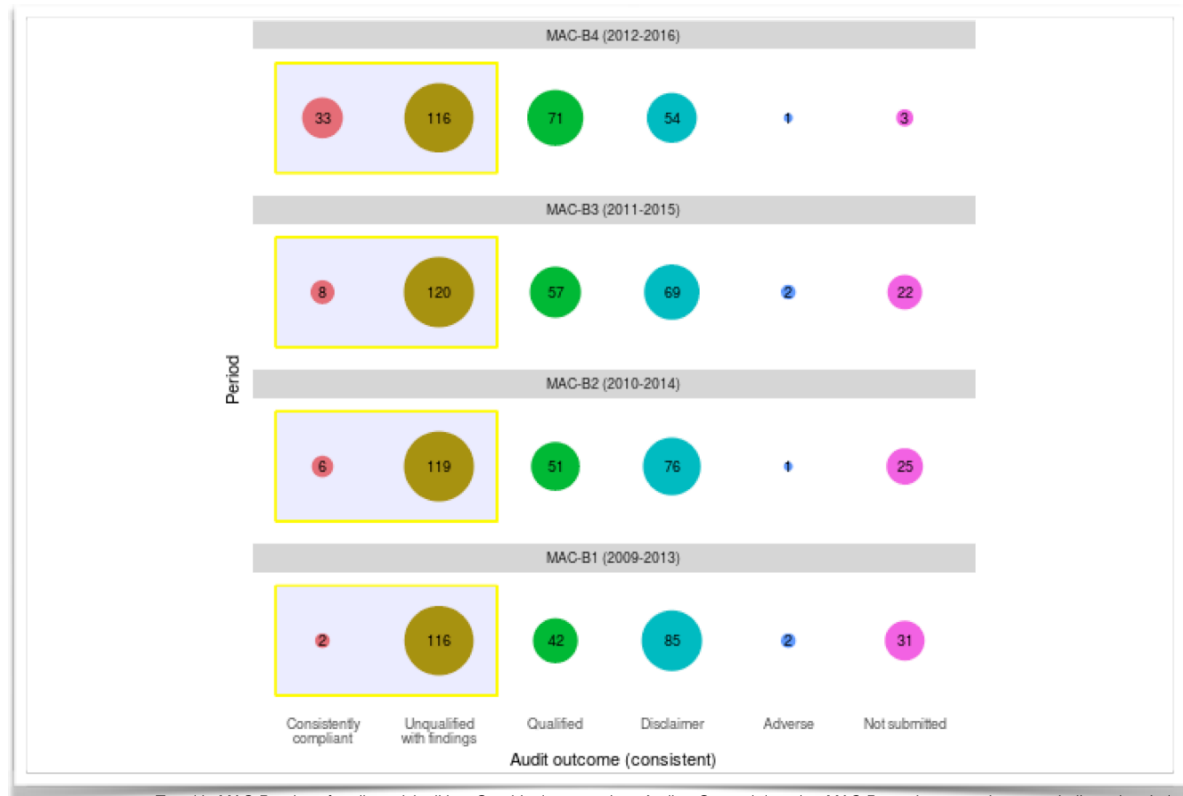


Most municipalities did not consistently comply with national audit rules in the 2011- 2016 term

Municipal Audit Consistency Barometer 2018



Trend in MAC-B ratings for all municipalities. Graphic does not show Auditor General data, but MAC-B consistency ratings over indicated periods.

Source: Municipal Audit Consistency Barometer 2018 (Forthcoming)

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

This Project was made possible with the assistance of Ford Foundation, Charles Stewart Mott Foundation and Open Society Foundation

www.acsl-web.com

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 rate of consistent compliance increased, but the overall trend was low.
- Nationally, 54 % of municipalities were consistently compliant or received an unqualified audit with findings, but there was massive variation in audit performance among the nine provinces.
- Metropolitan and district municipalities tended to get better audit results than local municipalities.
- The largest number of failures to submit documentation and disclaimers were in local municipalities with a substantial urban population which is not centred on a single large town.
- The audit performance of metropolitan municipalities is notably better than that of secondary cities.

The 2018 edition of the Municipal Audit Consistency Barometer (MAC-B) will be published shortly with further detailed analysis of these and other findings.