

Municipal audit compliance 2011 - 2016: Districts do better than locals and metros

Municipal Audit Consistency Barometer 2018

Class	Total municipalities (%)	Not submitted (%)	Adverse (%)	Disclaimer (%)	Qualified (%)	Unqualified with findings (%)	Consistent compliance (%)
Metros	8 (2.9%)	0 (0%)	0 (0%)	0 (0%)	3 (38%)	4 (50%)	1 (13%)
Local	226 (81.3%)	3 (1%)	1 (0%)	48 (21%)	64 (28%)	88 (39%)	22 (10%)
District	46 (15.8%)	0 (0%)	0 (0%)	6 (14%)	4 (9%)	23 (55%)	10 (23%)
Total	278	3	1	54	71	116	33

Consistent audit outcomes by class of municipality

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:

- **Metro and district municipalities** tended to get **better audit results** than local municipalities.
- **Metro municipalities** achieved **notably better** audit performance than **secondary cities**.

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

www.acsl-web.com

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

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