

Municipal audit compliance 2011-2016: Districts more consistently compliant

Municipal Audit Consistency Barometer 2018

Classes	Total municipalities (%)	Not submitted (%)	Adverse (%)	Disclaimer (%)	Qualified (%)	Unqualified with findings (%)	Consistently compliant (%)
A	8 (2.9%)	0 (0%)	0 (0%)	0 (0%)	3 (38%)	4 (50%)	1 (13%)
B1	19 (6.6%)	0 (0%)	0 (0%)	3 (16%)	5 (26%)	7 (37%)	4 (21%)
B2	27 (9.7%)	0 (0%)	0 (0%)	5 (19%)	4 (15%)	13 (48%)	5 (19%)
B3	111 (39.9%)	3 (3%)	0 (0%)	33 (30%)	28 (25%)	40 (36%)	7 (6%)
B4	69 (24.8%)	0 (0%)	1 (1%)	7 (10%)	27 (39%)	28 (41%)	6 (9%)
C1	23 (8.3%)	0 (0%)	0 (0%)	0 (0%)	1 (4%)	15 (65%)	7 (30%)
C2	21 (7.6%)	0 (0%)	0 (0%)	6 (29%)	3 (14%)	9 (43%)	3 (14%)
Total	278	3	1	54	71	116	33

Consistent audit outcomes of municipalities 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 Department of Cooperative Government and Traditional Affairs (**COGTA**) employees a **fine-grained subdivision** of the three categories of municipalities

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

- **District municipalities** of (C1) were more likely to get a MAC-B rating of **consistently compliant** (unqualified without findings) than any other municipal category.
- This class of municipality was also more likely to get a rating of **unqualified with findings** than municipalities in other classes.

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](#).