



AUDITOR - GENERAL
SOUTH AFRICA

The Accounting Officer
Mangaung Metropolitan Municipality
PO Box 3704
Bloemfontein
9300

31 March 2021

Reference: 21381REG19/20

Dear Adv. Mea

Invitation to a council meeting for the tabling of the audit report

With reference to your letter dated 26 March 2021, with regards to your invitation to a council meeting for the tabling of the audit report.

I hereby would like to indicated that the audit process is currently not concluded and therefore the audit report would not be finalized in time for the scheduled council meeting due to the matters I have discussed with you over the phone and via email during past weekend.

The following audit process must be concluded before the audit report can be finalized:

- Audit work to quantify the Irregular expenditure to be disclosed in the AFS
- Application and disclosure in line with GRAP 32 regarding Land availability
- Municipality must still submit the final adjusted AFS for audit review
- Finalisation of Pre-Issuance and Quality control assessment of audit file
- Consistency review assessment of the audit report
- Review and sign-off of the audit report by signatory (CE)

Based on the above outstanding audit processes the audit report would unfortunately not be finalized in time for tabling during the scheduled council meeting for 31 March 2021

Yours sincerely

Sam Zwane
Senior Manager: Free State

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