



AUDITOR - GENERAL
SOUTH AFRICA

The Accounting Officer
Laingsburg Municipality
Private Bag x4
Laingsburg
6900

21 November 2022

REF.: 04164REG21/22

Dear Sir

**SPECIAL REPORT OF THE AUDITOR-GENERAL ON THE DELAY IN THE SUBMISSION OF THE
AUDIT REPORT ON THE FINANCIAL STATEMENTS OF LAINGSBURG MUNICIPALITY FOR
THE FINANCIAL YEAR ENDED 30 JUNE 2022**

1. As required by section 126(4) of the Local Government: Municipal Finance Management Act of 2003, the AGSA attaches herewith the special report informing you of the reasons for the delay in submitting the audit report on the financial statements of Laingsburg Municipality by 30 November 2022.
2. Please acknowledge receipt of this letter by signing the enclosed copy of the letter in the space provided and returning it to Lizo von Bettensire Ndzamela.

Yours sincerely

Sangeeta Kallen
Business Unit Leader: Western Cape

Cc: Audit committee

The receipt of this letter is acknowledged by the LAINGSBURG MUNICIPALITY¹ on behalf of the Accounting Officer of Laingsburg Municipality.

Signed

JAFSA BOOYSEN MUNICIPAL MANAGER

Name and title

21 NOVEMBER 2022

Date

¹ Designation of the person acknowledging on behalf of the accounting officer.



AUDITOR - GENERAL
SOUTH AFRICA

The Speaker
Laingsburg Municipality
Private Bag x4
Laingsburg
6900

21 November 2022

REF.: 04164REG21/22

Dear Sir

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Yours sincerely

Sangeeta Kallen
Business Unit Leader: Western Cape

Cc: Audit committee

The receipt of this letter is acknowledged by the LAINGSBURG MUNICIPALITY on behalf of the Speaker of Laingsburg Municipality.

Signed

MIKE GOUWS - SPEAKER
Name and title

21 NOVEMBER 2022
Date

¹ Designation of the person acknowledging on behalf of the Speaker.



AUDITOR - GENERAL
SOUTH AFRICA

SPECIAL REPORT OF THE AUDITOR-GENERAL TO THE SPEAKER AND ACCOUNTING OFFICER OF LAINGSBURG MUNICIPALITY ON THE DELAY IN THE SUBMISSION OF THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE LAINGSBURG MUNICIPALITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

Introduction

1. As required by section 126(4) of the Local Government: Municipal Finance Management Act 56 of 2003 (MFMA), the AGSA must report to the municipality the reasons for the delay if they are unable to complete the audit within three months of receiving the financial statements.

Due date for submission of audit report

2. In terms of S126(1)(a) of the MFMA a municipality must prepare financial statements within two months after the end of the financial year to which those statements relate and submit the statements to the Auditor-General for auditing. Consequently, in terms of section 126(3)(b) of the MFMA, the audit report should be submitted to the accounting officer of the municipality by 30 November 2022.
3. Although the Laingsburg Municipality, as required by S126(1)(a) of the MFMA, submitted the financial statements to the Auditor-General by 31 August 2022, the Auditor-General will not be able to issue the audit report by 30 November 2022, as required by S126(3)(b) of the MFMA.

Reasons for the delay

4. The reason for the delay in issuing of the audit report within the prescribed timeframe is due to the following:
 - Auditor-General did not have sufficient resources required to timeously complete the audit. This was to ensure the appropriate quality standards are adhered to.

Conclusion

5. Due to the reasons outlined above, we hereby wish to inform you that there will be a delay in the submission of the audit report on this auditee.
6. Accordingly, the AGSA will endeavour to finalise your municipality's MFMA audit report by 14 December 2022, to enable the necessary oversight processes to be successfully concluded.

7. This special report relates only to the purpose set forth in the first paragraph.

Signed by



Sangeeta Kallen
Business Unit Leader: Western Cape

Cape Town
21 November 2022

Cc: Audit committee



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence