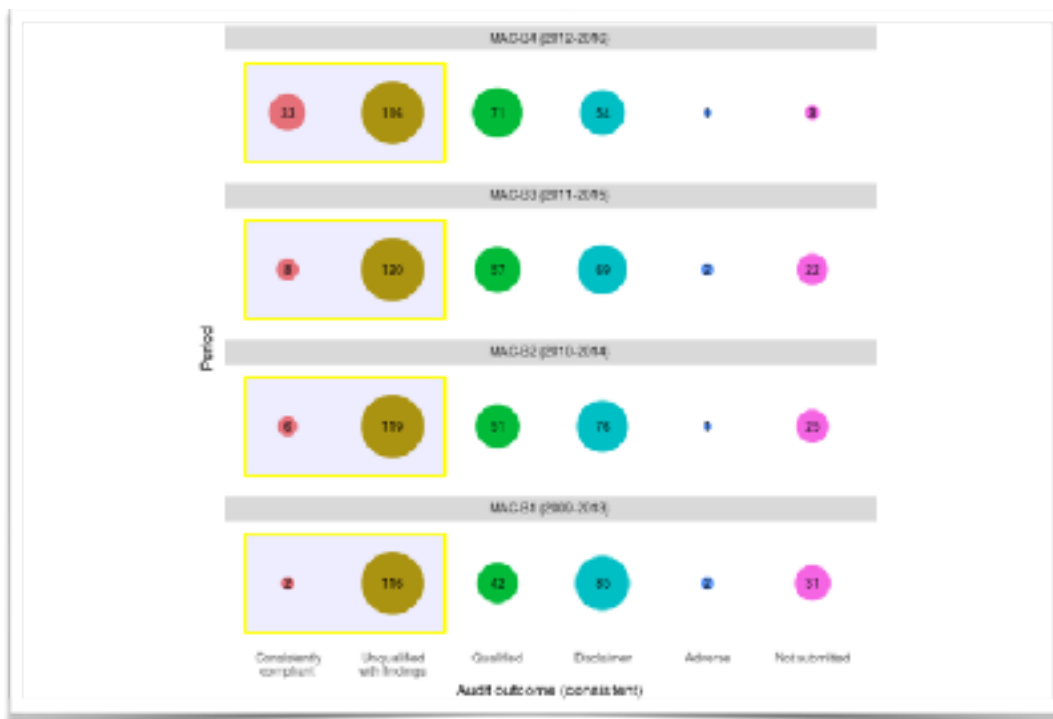


# Municipal audit compliance 2011-2016: Low rate of consistent compliance

## 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

### 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:

- Only 12% of municipalities were **consistently compliant**.
- The rate of consistent compliance **increased** relative to the MAC-B3 period, when only 3% of municipalities were consistently compliant.
- Under MAC-B4, 54% of municipalities consistently received **unqualified audits**, compared with 46% under MAC-B3.

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](http://www.acsl-web.com)

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

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