Abstract

This study examines audit lags of local authorities in Johor from 1990 to 2001. In addition, it also investigates the association of audit lag with functioning pattern of local authorities from 1999 to 2001. This three-year period has been chosen, because of the several changes which have been adopted by the local authorities in Johor within this period. Audit lag is defined, as the gap in terms of number of months from the end of the financial year (31 December) to the signature date of audit certificate by the Auditor General. Data of audit lags were gathered from the financial statements and audit certificates issued by the Auditor General, which were obtained from the National Audit of Johor branch. Analysis of this study reveals that 88.89% of audit lags of local authorities in Johor within the period of study exceeded 12 months. The longest average audit lag was in 1990 and the shortest was in 1995. Analysis of association of audit lag and functioning of Johor local authorities from 1999 to 2001 reveals that, only certain local authorities were significantly associated with audit lags.
1. INTRODUCTION

1.1 Background of the Study
This study investigates the timeliness of financial reporting by local authorities in Johor. Gregory and Van Horn (1963) defined timeliness as a quality of being available at a suitable time or being well timed. The importance of timeliness has been widely discussed in the private sector (Ashton et al, 1987; Hossain & Taylor, 1998). However, specific characteristics of public sector and the private sector might contribute to the differences in timeliness of financial reporting. Dittenhofer (2001) discussed in his study, the significant difference in the operational characteristics the public and private sector. Of the many characteristics discussed one of them is the accessibility of government decision making to external influence. In this study, the researcher examines timeliness of financial reporting among local authorities. Johor, one of the states in Malaysia has been chosen as the subject of the study because of several changes to its local authorities, that might affect the timeliness of its financial reporting.

1.2 Objectives of the Study
The principal objectives of this study are; firstly to investigate the timeliness of Johor local authority’s financial reporting during twelve-year period (1990 to 2001). In order to determine timeliness of local authority’s financial reporting, an audit lag for each local authority is identified. The second objective of the study is to identify any association between characteristics of local authorities in Johor from year 1999 to 2001 and timeliness of financial reporting within that period. Finally, the study recommends ways of improving the timeliness of financial reports.

1.3 Significance of the Study
The findings of this study can highlight the characteristics that affect timeliness of financial reports. Timely financial report is important for the councilors to make decisions. This will also reflect, whether the local authorities have given priority to the preparation of financial statements. The regulatory bodies and the local authorities could utilize the findings in order to improve the situation.

1.4 Organization of the Paper
Section 1 provides the background of the paper. It also provides a brief description of local authorities in Malaysia, in general, specifically in Johor. It also highlights the objectives of this study. Section 2 provides relevant literatures considered for the study. Finally this section concludes with a theoretical framework. Section 3 outlines methods of data collection and data analysis, used in this study. It also provides development of research hypothesis.
The discussion on the findings is presented in section 4. It covers the analysis on audit lags from 1990 to 2001. The discussion is then narrowed down to a three-year period (1999 – 2001), where association between audit lags and characteristics of local authorities are discussed. Finally, section 5 concludes the study and provides relevant recommendations to improve the timeliness of local authorities financial reporting, finally future research directions are suggested.

2: LITERATURE REVIEW

2.1 Accountability and Agency Theory

From the accounting perspective, accountability is defined as:

'An obligation to give an account. For limited companies, it is assumed that the directors of the company are accountable to the shareholders and that this responsibility is discharged, in part, by the directors providing an annual report and accounts'. (Oxford Dictionary of Accounting as quoted by Hussey, 1995, p.4).

In addition, Coy et al (2001) added that public accountability referred to the reporting of comprehensive information about the condition, performance, activities and progress of all the institutions and organisations with social, economic and political interest. This idea has been discussed by other researchers (Scott, 1941; Chen, 1975; Normanton, 1971). Even though agency theory is widely applied in the private sector, Simonsen and Hill (1998) argued that not many researchers have attempted to apply the principal-agent model in the public sector.

2.2 Timeliness of Financial Reporting in the Private Sector

The quality of annual reports and accounts is confirmed by several constructs, which include adequacy (Buzby, 1974), comprehensiveness (Barret, 1976), informativeness (Alford et al, 1993) and timeliness (Imam et al, 2001). Hossain and Taylor (1998) conducted a study towards a sample of 103 listed Pakistani companies in 1993 to examine the relationships between the audit lags and several company characteristics in a developing country. The results showed that audit lags for the companies ranged from a minimum interval of 30 days to a maximum interval of 249 days and the companies took approximately five months on an average, beyond the balance sheet dates, before they are finally ready for the presentation of audited accounts to the shareholders at the annual general meeting.

Ashton et al (1987) conducted a study towards a sample of 488 companies in US. The sample was chosen from six industry classifications, which included manufacturing, merchandising, oil and gas, commercial banks, savings and
loans and mutual savings banks, and insurance industry. From the study, Ashton et al (1987) found that the mean audit lag of US companies is 62.5 days.

Another study by Ashton et al (1989) was conducted towards a sample of 465 Canadian companies listed on the Toronto Stock Exchange from year 1977 to 1982, audited by Canadian auditors. The study revealed that four factors were significantly related to audit lags for at least four years out of six. Those factors were company size, type of industry, sign of income, and extraordinary items.

Carslaw and Kaplan (1991) examined factors affecting audit lags for New Zealand public companies. They found that the company size and sign of income were associated with audit lags for both years where larger companies had shorter audit delay and companies with negative income had longer audit lags.

In Malaysia, Mohd Zaini (2003) conducted a study on 252 companies listed on Bursa Malaysia (Formerly known as KLSE). The study showed that 99% of the companies submitted their financial reports within the stipulated period set by KLSE. The study also revealed that company size, gearing, and reporting complexity of the company are significant factors in explaining timeliness of financial reports of the sample companies.

2.3 The Importance of Financial Reporting in the Public Sector
In 1985, the Government Accounting Standards Board (GASB) published a comprehensive study showing that approximately 90% of all users of government financial reports believed timeliness to be an important characteristic of governmental financial reporting (Jones et al, 1985). GASB also emphasized that the financial information provided by the public service sector organizations should assist users, in assessing the ability of the government organizations in managing their affairs and resources efficiently and effectively.

CIPFA (1995) listed users of public service financial accounts as the central government department, managers, employees, suppliers, competitors, regulators, lenders, investors, pressure group and the public. Tayib et al (1999) conducted a study towards Malaysian local taxpayers. The study revealed that the taxpayers were appreciative when the local authorities disclosed relevant financial information as an explanation of the disbursement of taxpayer money.
2.4 Timeliness of Financial Reporting by Local Authorities

Johnson (1998) conducted a study on 436 US local governments for fiscal year 1993 in order to determine audit lags. Johnson's study also came out with determinants of audit lags for local US governments. The study revealed that an audit lag was positively associated with audit quality and that cities experience less audit lags than do counties.

Dwyer and Wilson (1989) found a negative association between audit lags and recipients of GFOA certificate. Less audit lags will be reported if independent auditors rather than state agency auditors audited the annual report. Also, there were negative audit lags if the responsibility for printing the annual report was upon the auditor. At the same time, negative audit lags, were also reported if the local governments were subjected to state regulation of municipal financial reporting practice. On the other hand, they found a positive relationship between audit lags and state regulation of local government accounting practices.

Another study on local authorities audit lag was by Payne and Jensen (2002). In their study, they suggested that several municipal audit and audit-firm characteristics influenced municipal audit lags. They revealed that audit lag was significantly increased by municipal characteristics, such as municipal size, audits performed during the external auditor's busy season, the receipt of a qualified audit opinion, and for municipalities that were required to comply with the single audit act.

McLelland and Giroux (2001) conducted an empirical analysis of auditor report timing towards 164 large cities in US. They found that larger cities had longer external audit report time. In addition, cities with a combination of a city manager and a certificate of achievement used independent auditors rather than government auditors, which helped in reporting without delay. Meanwhile, Abdul Aziz (2000) conducted a study on financial reporting of Scottish local authorities. The study revealed that size of local authority, types of audit qualification, types of auditor and changes of auditor were significantly associated with audit lags.

In Malaysia, Awg Drahman (2002) conducted a study on local authorities in Sarawak for twelve-year period that was from 1990 to 1999. The results indicated that an average audit lags was the longest in 1993 that was 10.4 months, while the shortest was in 1994 and 1996, which was 7.6 months. The study also indicated that type of council had a positive association with audit lags, while Auditor General and change of auditor had negative association with audit lags.
2.5 Theoretical Framework of the Current Study

Audit lag is defined as a period in months from financial year-end date (31 December) until signature date of the Auditor General certificate. Besides examining audit lags of local authorities in Johor, this study also investigates the relationship between audit lags of local authorities in Johor and its characteristics that might contribute to the lengthy period of audit lags. The period of study to examine this relationship is from 1999 to 2001. The reason why this period is chosen, is due to the several changes that have occurred at local authorities in Johor during this period.

In this study, the dependent variable is audit lag. Whereas, there are four independent variables tested in this study namely, total assets, total expenditures, types of local authorities, types of audit reports, and types of auditors. Figure 2.1 graphically depicts the theoretical framework for this study.

![Figure 2.1: Theoretical Framework of the Study](image)

### Characteristics of Local Authorities

- Total Asset (H1)
- Total Expenditures (H2)
- Total of Local Authority (H3)
- Total of Audit Report (H4)

### Audit Lag

Period in months from financial year-end date (31 December) until signature date of the Auditor General certificate.

3. RESEARCH METHODOLOGY

3.1 Data Collection

Financial reports and audit certificates of 15 local authorities in Johor were obtained from National Audit Department at Johor Branch. The data collected is from 1990 to 2001. The researcher distributed questionnaires to all local authorities in Johor, to get a better understanding of the characteristics of local authorities in Johor. The questionnaires were sent through fax and the responses were received either via fax or via mail.
3.2 Methods of Data Analysis

From the data gathered, audit lag is determined by calculating the period in months, between the signature date on audit certificate and the end of financial year. Analysis was conducted by using SPSS version 12.0 and Microsoft Excel 2000. Non-parametric methods have been used to conduct the various tests of hypothesis due to the small sample size of local authorities.

3.3 The Development of Research Hypotheses

Timely municipal financial reporting is a determinant of effective financial disclosure for municipalities (Dwyer and Wilson, 1989). This study is interested in examining timeliness of local authorities in Johor. Timeliness refers to the lag between the dates of the balance sheet (31 December) until the date of signature by Auditor General. Also, this study would like to examine the characteristics of timely financial reporting. Therefore, the study tries to establish the association between characteristics of local authorities with timeliness of financial reporting. The researcher will analyze these characteristics by using data from three years period, i.e. 1999 to 2001.

3.3.1 Total asset and total expenditure

The association between financial reporting lags and total asset of a company are well documented in the private sector (Ashton et al, 1989; Carslaw and Kaplan, 1991). However, this variable is hardly tested in the public sector.

In addition, the researcher also tries to investigate any association between total expenditure of local authorities with timeliness of its financial reporting. This is based on a study by Luehlfing (1996), which found that expenditure increased when the time to issue an audited financial report increased. Therefore, Local authority with higher expenses is expected to have longer audit lag. Hence, the following hypotheses are identified:

H1: Local authority with more assets has shorter audit lags.
H2: Local authority with more expenses has longer audit lags.

3.3.2 Types of local authority

In Malaysia, there are three types of local councils, which are city council, municipality and district council. In Johor, there are five municipalities, nine districts and one city council. Even though all the local authorities are subject to the same financial accounting and reporting requirements, the differences in their organizational characteristics might influence the difference in reporting lags. A study conducted by Awg. Drahman (2002) on Sarawak local authorities revealed that, the type of council had a positive association with audit lags. Therefore, in this study, the researcher expects that there are significant differences in terms of audit lags for different types of local authorities. Type of local authority will be recorded as 1, if local authority
is a council, 2, if local authority is a municipality, and 3, if local authority is a district. The following hypothesis is identified: H3: There are significant differences in terms of audit lags for different types of local authority.

3.3.3 Types of audit report
McLellan and Giroux (2000) found that there were positive relationship between audit lags and types of audit opinion. This is contrary to the prediction that audit opinion should indicate positive sign, where an unqualified opinion, an indication of good news, should be reported sooner. This result is consistent with a study by Ashton et al (1989), which reported that there was negative relationship between qualified audit opinions and audit delay. In Malaysia, types of audit reports can be classified into three types, which are Clean Report (CR), Comment Short of Audit Qualification (CSAQ), and Audit Qualification (AQ). However, in Johor most of the local authorities reported CSAQ, while a few reported CR. Therefore, in this study, it is expected that local authorities with CR will have timelier financial reporting compared to local authorities with CSAQ. The type of audit report will be recorded as 1, if local authorities received CR, 2, if they received CSAQ and 3, if they received AQ. Therefore, the following hypothesis is identified: H4: There are significant differences in terms of audit lags for different types of audit report.

4. FINDINGS AND ANALYSIS

4.1 Analysis on Audit Lag
In this study, audit lags are classified into four groups. The first group is between 0 to 6 months. The second group is between 6 to 9 months. The third group is between 9 to 12 months, while the last group is for audit lag that is more than 12 months. Codes were assigned to local authorities in order to maintain confidentiality of the respective councils.

4.1.1 Performance at the aggregate level
Table 4.1 indicates that none of the accounts audited were obtained less than 6 months period. Six accounts audited (3.33%) were obtained within 6 to 9 months. Another 14 accounts audited (7.78%) were obtained between 9 to 12 months. The results revealed that out of 180 accounts audited, 160 (88.89%) were obtained after 12 months. These findings revealed the failure of local authorities to comply with Section 60(2) of LGA76, which emphasized that local authorities should get certified financial report before 31 October of the current year.
Table 4.1: Summary of Audit Lags of Local Authorities in Johor from 1990 to 2001

<table>
<thead>
<tr>
<th>Audit Lag (in months)</th>
<th>No. of Accounts Audited</th>
<th>%</th>
<th>Cumulative (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 6 months</td>
<td>0</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>6 to 9 months</td>
<td>6</td>
<td>3.33%</td>
<td>3.33%</td>
</tr>
<tr>
<td>9 to 12 months</td>
<td>14</td>
<td>7.78%</td>
<td>11.11%</td>
</tr>
<tr>
<td>More than 12 months</td>
<td>160</td>
<td>88.89%</td>
<td>100%</td>
</tr>
<tr>
<td>Total</td>
<td>180</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

This study also investigates the average audit lags of local authorities in Johor within the twelve-year period. Figure 4.1 indicates that the average audit lags was the longest in 1990 and the shortest in 1994. Even though audit lags of local authorities increased from year 1996 to 1999, the condition again improved in 2000, where average audit lags became shorter.

Figure 4.1: Average Audit Lags of Local Authorities in Johor
To further analyze these findings, the researcher has conducted yearly comparison of audit lags by using paired sample test to examine any significant differences in terms of year-to-year audit lags. The result depicted that there were significant differences in terms of audit lags at 5% of significance level from year 1990 to 1991 (p-value = 0.000), year 1991 to 1992 (p-value = 0.008), and year 2000 to 2001 (p-value = 0.024). Meanwhile, there is significant difference at 10% of significance level in terms of audit lags from year 1995 to 1996. In addition, the results also indicated significant changes of audit lags from year 1990 to 2001 (p-value = 0.000).

From year 1990 to 1991, average audit lags had reduced drastically. This decrement continued from 1991 to 1992. However, average audit lags increased significantly at 10% significance level from year 1995 to 1996 (increased from 19 months to 26 months). In order to identify, why most local authorities in Johor had longer audit lags in 1996 compared to 1995, the researcher contacted two local authorities, which are M10 and M13. The respondent of M13 claimed that prior to 1996 the accounts were prepared merely based on estimation. However, from 1996, M13 tried to prepare the accounts based on the exact figures. This situation led to lengthy audit lags. In addition the respondent also confirmed that incomplete records, inadequate staff, and the change from cash basis to accrual basis might have also contributed to lengthy audit lags.

These views were supported by the respondent from M10 who also argued that lack of manpower and incomplete records contributed to lengthy audit lags in 1996 as compared to 1995. The respondent stated that from 1995 to 1997, private accountant prepared financial reports of M10, since the council only has an assistant accountant in 1998. Incomplete records further hampered the efforts of private accountant to prepare the financial reports of M10 on time and thereby resulting in a longer audit lag.

4.1.2 Performance at the Individual Council Level

This study also identified which local authority has the shortest audit lag (timelier i.e. the local authority which takes least time to submit audit report) and which local authority has the longest audit lag (less timelier i.e. the local authority which takes longest time to submit audit report). Table 4.2 indicates that M15 has the timeliest financial reporting for five consecutive years from 1997 to 2001. However, M13 has the longest time in financial reporting, which was three times in the twelve-year period.
Table 4.2: Most Timely and Least Timely Local Authority in Johor from 1990 to 2001

<table>
<thead>
<tr>
<th>YEAR</th>
<th>MOST TIMELY LOCAL AUTHORITY</th>
<th>LEAST TIMELY LOCAL AUTHORITY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Audit lag in months</td>
<td>Local Authority</td>
</tr>
<tr>
<td>1990</td>
<td>17.6393</td>
<td>M11</td>
</tr>
<tr>
<td>1991</td>
<td>17.4098</td>
<td>M11</td>
</tr>
<tr>
<td>1992</td>
<td>9.3115</td>
<td>M11</td>
</tr>
<tr>
<td>1993</td>
<td>10.8852</td>
<td>M10</td>
</tr>
<tr>
<td>1994</td>
<td>10.7213</td>
<td>M6</td>
</tr>
<tr>
<td>1995</td>
<td>7.9672</td>
<td>M7</td>
</tr>
<tr>
<td>1996</td>
<td>8.4818</td>
<td>M7</td>
</tr>
<tr>
<td>1997</td>
<td>7.8689</td>
<td>M15</td>
</tr>
<tr>
<td>1998</td>
<td>7.4098</td>
<td>M15</td>
</tr>
<tr>
<td>1999</td>
<td>8.1667</td>
<td>M15</td>
</tr>
<tr>
<td>2000</td>
<td>9.7049</td>
<td>M15</td>
</tr>
<tr>
<td>2001</td>
<td>10.8525</td>
<td>M15</td>
</tr>
</tbody>
</table>

In addition, this study also investigated the average audit lags for individual Councils in Johor within the twelve-year period. Figure 4.2 shows that M14 had the shortest average audit lags from 1990 to 2001 (18.18 months), while M1 had the longest average audit lags (35.3 months). Overall, the result of Johor's local authorities audit lags was still not satisfying since on an average, all the local authorities in Johor reported audit lags of more than 12 months period.
4.2 The Association between Audit Lags and Characteristics of Local Authorities in Johor

The second objective in this study is to examine any association between characteristics of local authorities with its audit lags. However, the researcher examined the association of these factors with audit lag only for a three-year period that is from 1999 to 2001.

4.2.1 The Association of Audit Lags with the Characteristics of Local Authorities in Johor from 1999 to 2001.

In order to determine factors that are associated with audit lags, Spearman's Rank Correlation Coefficient has been conducted for quantitative data, which includes total assets and total expenditure. Mann-Whitney Test has been conducted to test the association between audit lags and types of audit report. In addition, Kruskal-Wallis Test has been used to test the association between audit lags and types of local authority.

Previous studies in the private sector indicated that there was a significant relationship between total assets of the company with its audit lags (Davies and Whittred, 1980 and Dyer and McHugh, 1975). In Malaysia, Mohd Zaini (2003) also found that there was a significant relationship between audit lags and total asset of the companies listed in Bursa Malaysia (formerly known as Kuala Lumpur Stock Exchange). This study did not find any significant relationship between total assets of local authorities and its audit lags.
Therefore, hypothesis 1 was not supported. In addition, this study also did not find any relationship between total expenditure and audit lags. It was not consistent with Luehfling (1996), which indicated that expenditure increased when the time to issue an audited financial report increased.

However, the current study supported the findings of Awg. Drahman (2002) that the type of a local authority is associated with timeliness of its financial reporting. The Kruskal-Wallis Test indicated that there is a significant difference in terms of audit lags for different types of local authorities at the 10% of significance level (p-value = 0.087). The mean rank in Table 4.3 reveals that city councils have longest audit lag compared to municipalities and district councils. This finding is not consistent with Abdul Aziz (2000) that revealed significant evidence that audit lags of district councils are shorter relatively to regions or island. This result is also inconsistent with Johnson (1998), which found that cities experience less audit lags than counties.

Table 4.3: Statistical Test on the Association between Audit Lag and Types of Local Authority

<table>
<thead>
<tr>
<th>Types of Local Authority</th>
<th>Sample Size (N)</th>
<th>Mean Rank</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
<td>3</td>
<td>36.50</td>
<td>0.087</td>
</tr>
<tr>
<td>Municipal</td>
<td>6</td>
<td>16.00</td>
<td></td>
</tr>
<tr>
<td>District</td>
<td>36</td>
<td>23.04</td>
<td></td>
</tr>
</tbody>
</table>

In terms of types of audit reports, the researcher did not find any significant relationship with audit lags. This might be because most of local authorities in Johor received CSAQ report. This finding is in contradiction to the previous studies, about the local authorities, which indicated significant relationship between audit lags and types of audit reports (McLelland and Giroux, 2000 and Payne and Jensen, 2002).
5. CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion
The study reveals that throughout 1990 to 2001, most of the local authorities in Johor needed more than 12 months to prepare audited financial report. This indicates that most local authorities did not comply with the requirement of Section 60(2) of LGA76, which states that the auditor should submit the preceding financial year annual observations to the local authority before the 31 October in each financial year.

Failure by the local authorities to get the audit certificate in a timely manner will affect the quality of financial reports. According to Imam et al (2001), timeliness was one of the characteristics of quality financial reports. In 1985, the Government Accounting Standards Board (GASB) published a comprehensive study showing that approximately 90% of all users of government financial reports believed timeliness to be an important characteristic of governmental financial reporting (Jones et al, 1985).

When analyzing the association between audit lags and characteristics of local authorities such as total assets, total expenditure, types of local authorities, and types of audit report, only, the type of local authority is significantly associated with audit lags.

5.2 Recommendations
This study reveals that most of the local authorities in Johor are unable to get their financial report certified in appropriate time. Appropriate steps should be taken by all local authorities in order to increase the effectiveness and efficiency of its financial reports. From the questionnaire’s responses, it was clear that, none of local authorities in Johor use specific accounting software. Previous researches have indicated that organizational productivity is positively related to IT investment (Bhattacharya et al., 1997 and Clement and Gotlieb, 1987). Therefore, it is essential for local authorities to invest in specific accounting software in order to increase efficiency and effectiveness of its operations.

Other major problems of local authorities in Johor identified from the questionnaires was, lack of appropriately skilled work force, also the work force was inadequate This problem could be overcome by hiring more staff with appropriate knowledge and skills. Local authorities should also obtain appropriate advice, especially from the auditor, to ensure that the preparation of financial reports achieves its required standard.

In addition, granting budget to local authorities should be reviewed by a restriction. Local authorities should achieve certain standards to get full grant
for respective years. Another interesting idea that could be implemented is by granting a special award to local authorities that achieve specific standards in preparing their financial report. This will motivate the local authorities to prepare the financial report in an appropriate manner.

5.3 Limitation of the Study
Small sample size is a major limitation of this study. Therefore, only nonparametric methods could be conducted to analyze the data. It is interesting if a regression analysis could be conducted. This study only investigates the significant association of audit lags with the characteristics of local authorities, but a model of local authorities audit lag cannot be established. In addition, the findings of this study cannot be generalized to all local authorities in Malaysia, since it is only conducted on 15 local authorities in Johor.

5.4 Suggestions for Future Research
It would be interesting if this study could be conducted on a larger sample size, which comprises local authorities from other states. Apart from the factors mentioned in this research, which might affect the timeliness of financial reports of local authorities, other factors also could be tested, such as number of staff and their education background. This study can also be extended, by statistically investigating the association of audit incidents with the characteristics of local authorities.
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Awg Drahman, D.N. (2002). A study on audit lag in financial reporting of Sarawak local authorities, Published Master Dissertation, Universiti Teknologi MARA, Malaysia


Financial Statement and Audit Report of Majlis Bandaraya Johor Bahru from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Kotas Tinggi from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Kulai from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Labis from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Mersing from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Pontian from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Simpang Renggam from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Segamat from year 1990 to 2001

Financial Statement and Audit Report of Majlis Daerah Tangkak from year 1990 to 2001
Financial Statement and Audit Report of Majlis Daerah Yong Peng from year 1990 to 2001

Financial Statement and Audit Report of Majlis Perbandaran Balu Pahat from year 1990 to 2001

Financial Statement and Audit Report of Majlis Perbandaran Johor Bahru Tengah from year 1990 to 2001

Financial Statement and Audit Report of Majlis Perbandaran Kluang from year 1990 to 2001

Financial Statement and Audit Report of Majlis Perbandaran Muar from year 1990 to 2001

Financial Statement and Audit Report of Pihak Berkuasa Tempatan Pasir Gudang from year 1990 to 2001


Local Government Act 1976


