



AUDITOR - GENERAL
SOUTH AFRICA



PFMA 2011-12

The drivers of internal control

CONSOLIDATED GENERAL REPORT
on NATIONAL and PROVINCIAL audit outcomes



Our reputation promise/mission

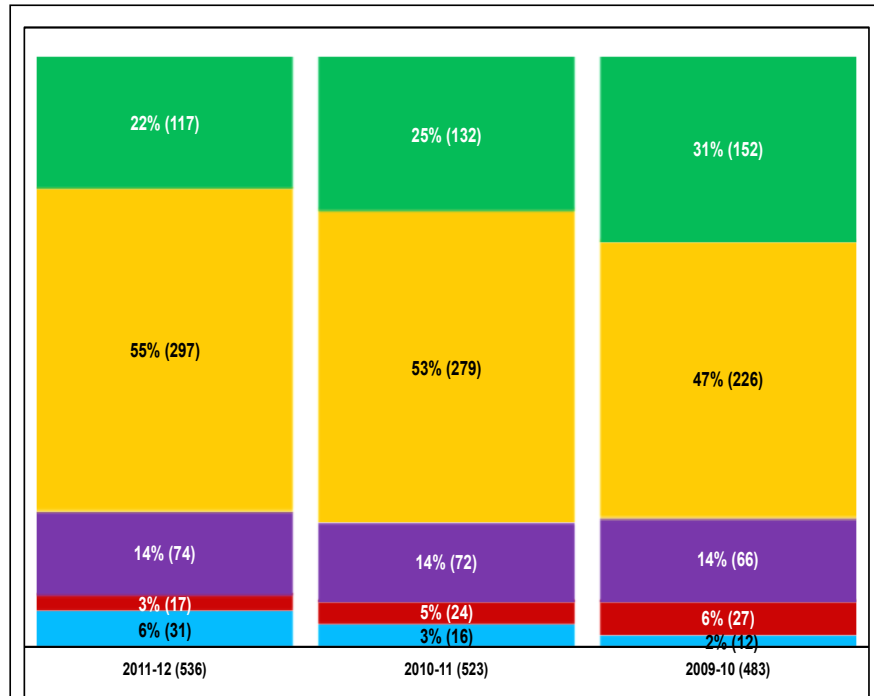
The Auditor-General of South Africa (AGSA) has a constitutional mandate and, as the Supreme Audit Institution (SAI) of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.



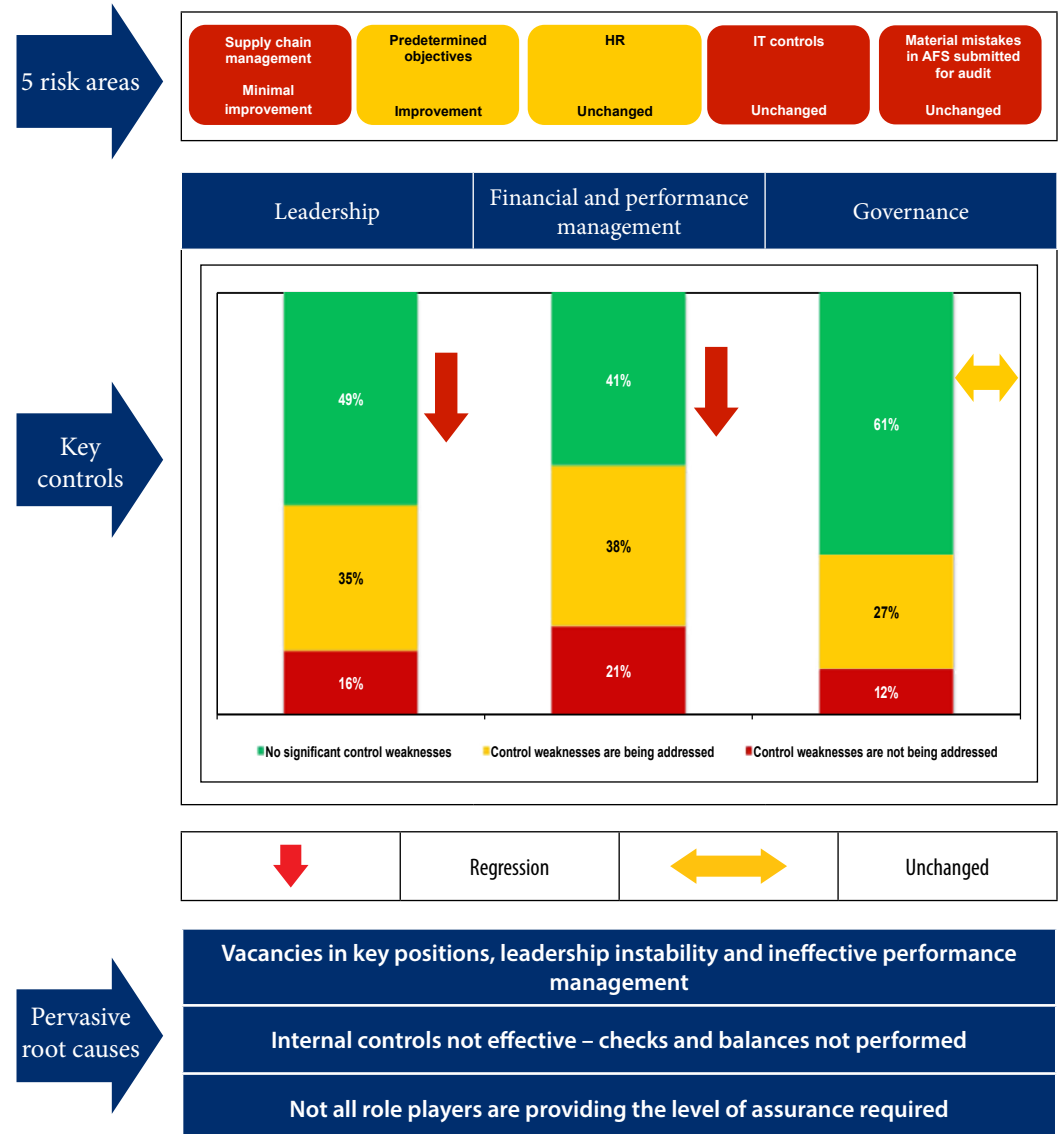


FOREWORD

Slow progress towards clean audits with slightly more regressions than improvements



Limited progress made in addressing five key risk areas and regression in overall status of key controls



FOREWORD

It is a pleasure to present to Parliament my 2011-12 general report on audit outcomes of departments, legislatures, public entities and other entities in the national and provincial spheres of government.

In response to the 2010-11 audit outcomes, commitments were made by the executive and oversight bodies to intensify their efforts in bringing positive change within the administration.

Despite my expectation that these commitments would drive improvements towards clean audits, the audit outcomes for the year show a general stagnant trend, with less than a quarter of auditees obtaining clean audit opinions and 52 not able to sustain their prior year clean audit opinion. My report shows that many leaders did not own and drive these commitments, so the commitments are left to flounder until the next audit starts. In this regard, I single out two significant commitments made a year ago:

- The executive committed to meet with my office quarterly for at least an hour. About 78% of them have made time at least three times in the past year to meet and share the results of our assessment of the risks and controls and to consider the status of commitments made and make new commitments. Although the engagements were well received, only small movements in audit outcomes can be seen. This was due to frequent leadership changes resulting in disruption in the implementation of commitments, our message being ignored, or our conversation not being compelling and persuasive enough. We therefore undertake to continue with the quarterly engagements, but with greater emphasis on quality conversations leading to increased impact.



- Parliament and legislatures committed to improve the collaboration between their respective public accounts committees and portfolio committees. We have yet to see more concentrated efforts in this regard as an uncoordinated approach will continue to weaken the effectiveness of oversight.

Of special concern is the increase in auditees with material findings on non-compliance with legislation, bringing it to 74%. Even though I have stressed for the past three years the urgent need to address the quality of the financial statements submitted for audit and weaknesses in supply chain management, human resource management and information technology controls, there has been minimal improvement.

The usefulness and reliability of the annual performance reports continue to improve, which is gratifying. I am now able to make a clearer assessment of service delivery risks but not to the full extent necessary (as some key departments responsible for national outcomes, such as those in the health, education and human settlement sectors, continue to have material shortcomings). Based on the annual performance reports, about 42% of auditees achieved 80% or fewer of their planned service delivery targets, while some departments had significantly underspent their conditional grants and capital budgets. My report further highlights risks to the financial health of national and provincial government flowing from poor budget management, cash and debtors management of departments and the financial management of some public entities. These indicators reflect that the fiscus could be placed under further pressure if such risks are not addressed.

In this general report, I raise three areas that require corrective steps by those charged with governance to achieve improvements in the audit outcomes:

- **Vacancies in key positions** and **instability in leadership** positions affect the pace of sustainable improvements. **Ineffective performance management** is evident at some auditees, which means that officials who perform poorly are not dealt with decisively. A concerted effort is required to address the challenges in human resource capacity and productivity.

- **Effective internal controls** to prevent, detect and correct non-compliance with legislation and mistakes in the financial and performance reports are lacking. Overall the effectiveness of key controls has regressed, as they were not designed and implemented in a sustainable manner. Checks and balances for all key processes, monthly reporting and validation processes to ensure the credibility of all management information are basic controls which skilled professional should be able to implement.
- Government should be monitored in a thorough, diligent and collaborative manner. My office only provides independent assurance on the credibility of financial and performance information and compliance with selected legislation. We are not the only **provider of assurance** to the citizens that government is delivering services in a responsible and accountable manner. The monitoring functions vested in **senior management, accounting officers, internal audit, audit committees and executive authorities** should be better exercised so that audit outcomes and service delivery issues are dealt with through self-monitoring, while audit provides an external validation. The **treasuries, offices of the premiers, public service administration and other coordinating/monitoring institutions** should fulfil their role envisaged in legislation to guide, support, coordinate and monitor government. The **legislatures and Parliament** should be scrupulous and courageous in performing their oversight function in order to make an impact on clean administration. My assessment (detailed in this report) is that not all of these role players are providing the level of assurance required to create the momentum towards improve audit outcomes.

A common reaction to the audit outcomes is the question posed by many about the need for officials to be accountable, and for there to be consequences for poor performance, misappropriation of state resources and fraud. In response, we have highlighted in a separate booklet, the range of legislation at the government's disposal that enables remedies to be applied where there has been transgression. These must be used where necessary to reverse the culture of "business-as-usual". It is my assessment that the full power of the law is yet to be activated, leading to commentators asking "What can be done?" or saying "There are no consequences". Highlighting these remedies provides a starting point for our responsible leaders

and the relevant legislatures and departments to take action. All parties have to play their part.

Although progress towards clean audits is slow, I am encouraged by examples of commitments by leaders and officials which translated into improved audit outcomes and I am confident similar results can be achieved by all auditees. In conjunction with various key role players, my office has provided input towards the development of solutions to the challenges highlighted in this report, and will in future share assessments of progress in joint sessions with the Head of Government Business and Parliament and through similar engagements in the provinces.

It is through all our efforts and the work of auditors that we will contribute towards strengthening our democracy through auditing.

Auditor-General

Auditor-General

Pretoria

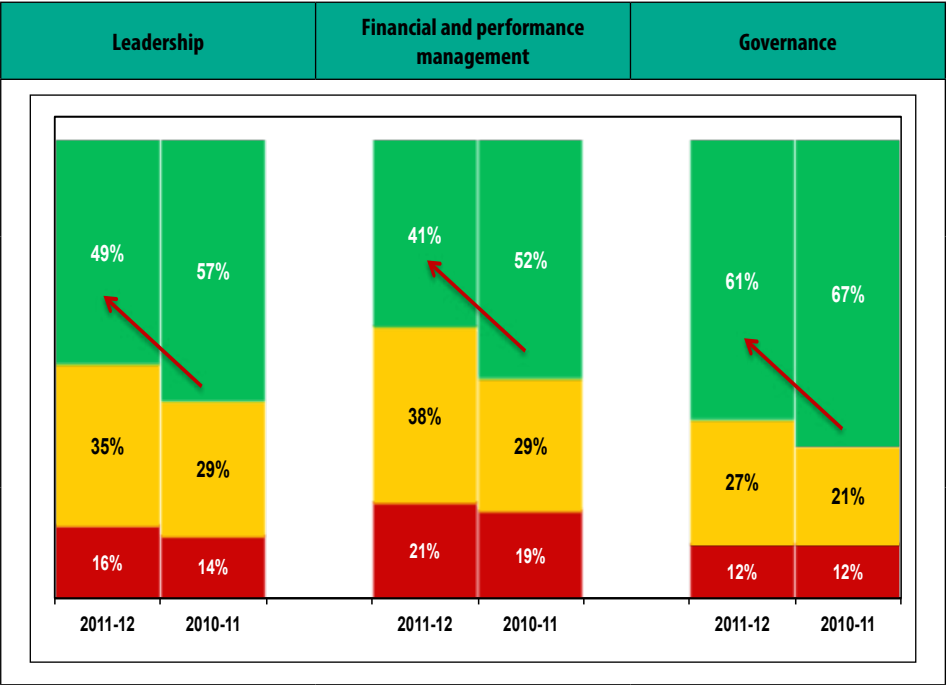
March 2013



THE DRIVERS OF INTERNAL CONTROL

AUDITEES' SYSTEMS OF INTERNAL CONTROL

3.1 THE DRIVERS OF INTERNAL CONTROL



Internal control driver	Objectives and impacted on by internal control driver		
	Financial management and reporting	Service delivery planning and reporting	Compliance with laws and regulations
Leadership	<div> <div>49%</div> <div>35%</div> <div>16%</div> </div>	<div> <div>54%</div> <div>30%</div> <div>16%</div> </div>	<div> <div>51%</div> <div>33%</div> <div>16%</div> </div>
Financial and performance management	<div> <div>41%</div> <div>38%</div> <div>21%</div> </div>	<div> <div>50%</div> <div>29%</div> <div>21%</div> </div>	<div> <div>49%</div> <div>31%</div> <div>20%</div> </div>
Governance	<div> <div>61%</div> <div>27%</div> <div>12%</div> </div>	<div> <div>61%</div> <div>26%</div> <div>13%</div> </div>	<div> <div>60%</div> <div>29%</div> <div>11%</div> </div>



This section of the general report identifies the drivers of audit outcomes under the following headings:

- Significant deficiencies in auditees’ systems of internal control and the drivers thereof (section 3.1)
- Effective human resource management as driver of audit outcomes (section 3.2)
- The use of consultants by some national departments (section 3.3)
- Information technology management as driver of audit outcomes (section 3.4)
- The effectiveness of audit committees and internal audit units (section 3.5).

A key responsibility of accounting officers/authorities and other officials is to implement and maintain effective and efficient systems of internal control. As part of the audits, the auditees’ system of internal control is assessed to determine its effectiveness in ensuring reliable financial and performance reporting and compliance with laws and regulations, which in turn will result in a clean audit. For purposes of focusing corrective action, the principles of the different components of internal control, termed drivers of internal

control, have been categorised under leadership, finance and performance management and governance.


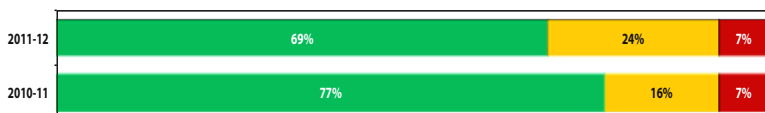

The figure alongside provides the overall assessment of these drivers at the time of the audit, based on significant deficiencies identified in internal control which resulted in material misstatements (corrected and uncorrected) in financial statements and also in performance reports as well as findings on compliance with laws and regulations. The following broad areas of concern are highlighted.







	The overall reduction in the number of auditees whose drivers were assessed as being ‘good’ at the conclusion of the 2010-11 audits.
	The overall increase in the number of auditees requiring intervention in controls related to financial and performance management
	The impact of the combined deficiencies in leadership, financial and performance management and governance on all three facets of the audit outcomes: (i) financial statements, (ii) reporting against PDOs (service delivery reporting) as well as on (iii) compliance with laws and regulations.










Root causes and recommended best practices are analysed in more detail under section 2.2 (financial statement qualifications), 2.3 (PDO findings) and 2.4 (findings on non-compliance with laws and regulations).







The status of the **internal control elements** at March 2012, underlying leadership, financial and performance management and governance and movements in the implementation thereof, is presented in the following table, indicating overall deteriorations (red arrows) or overall unchanged status from the previous financial year (sideway arrows) for departments and public entities.




Table 17: The status of and movements in the internal control elements underlying leadership, financial and performance management







Driver no. 1: Leadership	Departments	Assessment of driver (all auditees)	Public entities												
Provide effective leadership based on a culture of honesty, ethical business practices and good governance, protecting and enhancing the interests of the entity.		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green (%)</th> <th>Yellow (%)</th> <th>Red (%)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>69%</td> <td>24%</td> <td>7%</td> </tr> <tr> <td>2010-11</td> <td>77%</td> <td>16%</td> <td>7%</td> </tr> </tbody> </table>	Year	Green (%)	Yellow (%)	Red (%)	2011-12	69%	24%	7%	2010-11	77%	16%	7%	
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<p>The majority of auditees were assessed to have committed and ethical leadership. However, instability in political leadership and ineffective administrative leadership have negatively affected the audit outcomes of some auditees. Neither administrative nor political leadership adequately addressed the matters that prevent auditees from progressing towards clean audits. The weaknesses in leadership practices at some auditees include the following:</p> <ul style="list-style-type: none"> • Failure to implement formal codes of conduct and periodically communicate to officials their existence and continued applicability. • Failure to monitor the performance of key officials relating to the maintenance of adequate systems of internal control that ensure credible monthly financial reporting, reliable reporting against PDOs and compliance with laws and regulations. • Failure to establish clear lines of accountability. • Corrective/disciplinary action not taken against key officials for misconduct. • Failure to honour commitments made for interventions following the 2010-11 audit outcomes. • The awarding of contracts to employees, close family members of employees and other state officials. 															










Driver no. 1: Leadership	Departments	Assessment of driver (all auditees)	Public entities												
Exercise oversight responsibility regarding financial and performance reporting and compliance with laws and regulations and related internal controls.		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green (%)</th> <th>Yellow (%)</th> <th>Red (%)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>38%</td> <td>36%</td> <td>26%</td> </tr> <tr> <td>2010-11</td> <td>50%</td> <td>28%</td> <td>22%</td> </tr> </tbody> </table>	Year	Green (%)	Yellow (%)	Red (%)	2011-12	38%	36%	26%	2010-11	50%	28%	22%	
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<p>Leadership at auditees who failed to make progress and those whose outcomes have regressed has not effectively exercised their oversight responsibility with regard to financial and performance reporting and compliance with applicable laws and regulations.</p> <p>Lapses in effective oversight include the following:</p> <ul style="list-style-type: none"> • Not exerting a positive influence on the control environment. • Not ensuring that auditees appoint suitably qualified staff to perform essential duties related to financial and performance reporting. • Not periodically reviewing progress made by management in addressing external audit findings. • Not monitoring controls. • Not addressing the root causes of repeated qualifications of financial statements, findings on reporting against PDOs as well as findings on non-compliance with laws and regulations. • No insisting (i) on receiving credible monthly financial statements, (ii) that proper accounting records be maintained, (iii) that key reconciliations are periodically prepared, and (iv) the accuracy of reported information is independently verified. 															
Implement effective human resource management to ensure that adequate and sufficiently skilled resources are in place and that performance is monitored.		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green (%)</th> <th>Yellow (%)</th> <th>Red (%)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>52%</td> <td>33%</td> <td>15%</td> </tr> <tr> <td>2010-11</td> <td>58%</td> <td>30%</td> <td>12%</td> </tr> </tbody> </table>	Year	Green (%)	Yellow (%)	Red (%)	2011-12	52%	33%	15%	2010-11	58%	30%	12%	
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An assessment of findings arising from the audit of human resource management is presented in section 3.2 of this general report															

Driver no. 1: Leadership	Departments	Assessment of driver (all auditees)	Public entities
Establish and communicate policies and procedures to enable and support an understanding and execution of internal control objectives, processes and responsibilities.			
<p>Policies and procedures to address areas of risk, to achieve desired internal control objectives and to guide the operations of auditees still require improvement at many auditees. Matters that specifically need to be addressed include the following:</p> <ul style="list-style-type: none"> • The effective implementation of documented policies and procedures. • Many auditees have not put in place policies specifically providing guidelines and directives for the collection, processing and validation of performance information. • Policies and procedures are not in place to ensure compliance with the laws and regulations. • Auditees whose policies and procedures are still in draft should prioritise their finalisation and monitor compliance once approved. . 			
Develop and monitor the implementation of action plans to address internal control deficiencies.			
<p>Specific action plans are required to address internal control deficiencies and improve audit outcomes. Matters requiring attention include the following:</p> <ul style="list-style-type: none"> • Setting action plans to specifically address the external and internal audit findings. Some action plans did not address the root causes of audit findings and therefore did not prevent repeat findings. • Staff members were not assigned responsibility to carry out these action plans. • Ineffective monitoring to ensure that the responsibilities assigned were carried out effectively and consistently. • Some auditees' action plans were developed too late in the financial year to resolve matters by year-end. • Action plans do not address all three facets of audit outcomes, namely qualifications, findings on PDO reporting and compliance with laws and regulations. 			
Develop and monitor the implementation of action plans to address internal control deficiencies in the IT environment. Establish an IT governance framework that supports and enables the business, delivers value and improves performance.			
An assessment of information technology controls is presented in section 3.3 of this general report			

Driver no. 2: Financial and performance management	Departments	Assessment of driver (all auditees)	Public entities												
Implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting.		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green (%)</th> <th>Yellow (%)</th> <th>Red (%)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>53%</td> <td>28%</td> <td>19%</td> </tr> <tr> <td>2010-11</td> <td>62%</td> <td>23%</td> <td>15%</td> </tr> </tbody> </table>	Year	Green (%)	Yellow (%)	Red (%)	2011-12	53%	28%	19%	2010-11	62%	23%	15%	
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<p>Proper record keeping is an essential step towards achieving clean audit outcomes as it ensures that the information reported can be substantiated and verified. It also empowers senior management to hold staff accountable for their actions. An adequate system of record keeping requires that senior management establish adequately developed and communicated policies to ensure that staff align their actions with the entity's objectives. A key objective of maintaining a formal and reliable system of record keeping is to have documentation readily available when requested.</p> <p>Most auditees' financial and performance systems have not yet reached the level of maturity where information is centrally available and evidence to support major decisions is readily available. The root causes include the following:</p> <ul style="list-style-type: none"> • A lack of document management policies. • Poor monitoring of those policies by management where policies do exist. • A lack of willingness by leadership to implement those commitments that were made to specifically address the recurring instances of missing and incomplete supporting information. • A lack of management of documentation to support the reported performance against PDO. 															
Driver no. 2: Financial and performance management	Departments	Assessment of driver (all auditees)	Public entities												
Implement controls over daily and monthly processing and reconciling of transactions.		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green (%)</th> <th>Yellow (%)</th> <th>Red (%)</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>54%</td> <td>31%</td> <td>15%</td> </tr> <tr> <td>2010-11</td> <td>63%</td> <td>23%</td> <td>14%</td> </tr> </tbody> </table>	Year	Green (%)	Yellow (%)	Red (%)	2011-12	54%	31%	15%	2010-11	63%	23%	14%	
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Driver no. 2: Financial and performance management	Departments	Assessment of driver (all auditees)	Public entities												
<p>Auditees that improved or sustained their audit outcomes were found to effectively monitor daily and monthly processing and reconciling of transactions. Auditees that improved on reconciliation processes and reconstruction of fixed assets register were able to resolve audit qualifications. Monthly reconciliations and clearing of suspense accounts provide the platform for reliable in-year financial reporting and the early detection of errors in and omissions from financial and performance reporting.</p> <p>Poor and deteriorating controls which negatively impacted on audit outcomes included the following:</p> <ul style="list-style-type: none"> • Key controls were not reviewed and monitored on a daily, weekly and monthly basis. • Assets were not verified at least on a quarterly basis to ensure that asset registers are reliable, which resulted in errors being detected only when an audit is performed. • Auditees did not ensure that controls such as the following are in place: <ul style="list-style-type: none"> – Daily capturing of financial transactions, supervisory reviews of captured information and independent monthly reconciliation of key accounts. – Collection of performance information at intervals that are appropriate for monitoring of set service delivery targets and milestones and validation of recorded information. – Management of contracts and the commitments relating to such contracts. – Confirmation that legislative requirements and policies have been complied with prior to initiating transactions. 															
<p>Prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information.</p>		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green</th> <th>Yellow</th> <th>Red</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>41%</td> <td>34%</td> <td>25%</td> </tr> <tr> <td>2010-11</td> <td>49%</td> <td>30%</td> <td>21%</td> </tr> </tbody> </table>	Year	Green	Yellow	Red	2011-12	41%	34%	25%	2010-11	49%	30%	21%	
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<p>Only when the in-year preparation and independent review of financial statements and performance information become an established practice will the quality of financial statements submitted for audit significantly improve and findings resulting from material misstatements in financial statements and performance reports be eliminated.</p> <p>The following matters contribute to poor audit outcomes due to errors in and omission of information which cannot all be corrected when the annual audit has commenced, resulting in qualifications or material PDO findings:</p> <ul style="list-style-type: none"> • The practice of regular internal reporting is not fully embedded at most auditees to ensure self-monitoring, thereby reducing the likelihood of producing financial statements that attract qualifications when audited, or findings on the usefulness and/or reliability of performance information. • Leadership does not insist on receiving in-year financial and performance reports that are independently validated, as well as reports on legislative requirements having being met. • Finance staff lack an adequate understanding of the reporting framework, resulting in them not being able to draft the required disclosure notes to the financial statements. • Over-reliance on consultants to assist auditees in achieving an unqualified audit opinion. 															

Driver no. 2: Financial and performance management	Departments	Assessment of driver (all auditees)	Public entities												
Review and monitor compliance with applicable laws and regulations.		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green</th> <th>Yellow</th> <th>Red</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>40%</td> <td>35%</td> <td>25%</td> </tr> <tr> <td>2010-11</td> <td>51%</td> <td>27%</td> <td>22%</td> </tr> </tbody> </table>	Year	Green	Yellow	Red	2011-12	40%	35%	25%	2010-11	51%	27%	22%	
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<p>Management should conduct regular monitoring to ensure that appropriate controls are in place with a view to consistent compliance with all applicable laws and regulations as a significant number of auditees remain in the 'unqualified with findings on non-compliance' category. Leadership should focus on the regular monitoring of common areas of non-compliance and the effective implementation of checklists to ensure compliance before transactions are concluded and not after payments have been made.</p> <p>Findings on non-compliance with applicable laws and regulations are the result of matters that commonly include the following:</p> <ul style="list-style-type: none"> • Management and governance structures have not established their own processes to identify all existing legislation applicable to their departments and public entities. • Instances that point to a deliberate disregard for laws and regulations. • Certain cases where management fails to demonstrate any commitment to ensure compliance with the relevant laws and regulations. • There appears to be no appreciable consequences for officials who fail to comply with laws and regulations to which departments and public entities are subject or for officials who fail to discharge their legislated duties. • While many auditees do have policies and procedures in place to monitor compliance with laws and regulations, monitoring should take place at more frequent intervals, such as on a monthly basis, by dedicated/designated staff members with a view to detecting, or preferably preventing, non-compliance. 															
Design and implement formal controls over IT systems to ensure the reliability of the systems and the availability, accuracy and protection of information and to address application systems susceptible to compromised data integrity (Information systems).		 <table border="1"> <thead> <tr> <th>Year</th> <th>Green</th> <th>Yellow</th> <th>Red</th> </tr> </thead> <tbody> <tr> <td>2011-12</td> <td>44%</td> <td>37%</td> <td>19%</td> </tr> <tr> <td>2010-11</td> <td>50%</td> <td>33%</td> <td>17%</td> </tr> </tbody> </table>	Year	Green	Yellow	Red	2011-12	44%	37%	19%	2010-11	50%	33%	17%	
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Driver no. 3: Governance	Departments	Assessment of driver (all auditees)	Public entities
Implement appropriate risk management activities to ensure that regular risk assessments, including consideration of IT risks and fraud prevention, are conducted and that a risk strategy to address the risks is developed and monitored.			
<p>Risk management is the practice of identifying, assessing and prioritising risks and developing risk management plans which are essential elements in the review of the design and implementation of sound internal controls to achieve good governance and accountability in respect of financial reporting and reporting on achievements against PDOs (service delivery)</p> <p>Risk management activities that require attention from leadership, management and governance structures of departments and public entities include the following:</p> <ul style="list-style-type: none"> • A lack of risk assessments and risk management strategies that sufficiently cover financial reporting, reporting on achievements against PDOs and consistent compliance with applicable laws and regulations. • IT risk plans and fraud prevention plans were inadequately implemented. • Risk management strategies were developed but not appropriately implemented and monitored. • A significant number of auditees could not provide sufficient adequate evidence that their IT risks such business continuity, IT governance and user access management are well managed. This has a significant impact on auditees' ability to achieve excellent public administration as most transactions are now initiated through a computer, processed and reported by computerised application. • Auditees' risk assessment results do not inform the work plans of internal audit and the agendas of audit committees. 			
Section 3.5 of this report provides an assessment of the effectiveness of internal audit units			
Ensure that an adequately resourced and functioning internal audit unit is in place that identifies internal control deficiencies and recommends corrective action effectively.			
Section 3.5 of this report provides an assessment of the effectiveness of audit committees			
Ensure that the audit committee promotes accountability and service delivery through evaluating and monitoring responses to risks and providing oversight of the effectiveness of the internal control environment, including financial and performance reporting and compliance with laws and regulations.			

overview of full report



Message from
the
Auditor-Gen-
eral

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Slow progress towards clean audits
with more regressions than im-
provements
(Part 1)

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